



JOHN CHIANG
California State Controller

August 1, 2012

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

I am pleased to submit the *Counties Annual Report* for the fiscal year (FY) ended June 30, 2011. This 101st edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

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

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the fiscal year ended June 30, 2011:

- Total revenues increased from \$55.8 billion in FY 2009-10 to \$57.5 billion in FY 2010-11, an increase of 3.14%. State government, the largest revenue source, increased by 4.58%, from \$16.0 billion to \$16.7 billion.
- Total expenditures increased from \$55.8 billion in FY 2009-10 to \$56.7 billion in FY 2010-11, an increase of 1.59%. Public assistance, the largest expenditure, increased by 2.29%, from \$15.2 billion to \$15.6 billion.
- Total outstanding long-term financial obligations increased from \$21.6 billion in FY 2009-10 to \$22.1 billion in FY 2010-11, an increase of 2.08%, mainly due to a \$658.7 million increase in lease purchase obligations.

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

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

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FINANCIAL SECTION

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$57.5 billion for fiscal year 2010-11, a 3.14% increase from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, \$16.7 billion (29.07%); federal government, \$11.0 billion (19.20%); property taxes, \$11.0 billion (19.13%); enterprise revenues, \$7.3 billion (12.62%); and charges for current services, \$6.0 billion (10.47%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$56.7 billion, a 1.59% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public assistance, \$15.6 billion (27.51%); public protection, \$15.6 billion (27.46%); health and sanitation, \$8.7 billion (15.32%); and enterprise expenses, \$8.0 billion (14.14%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2011, California's population (excluding the City and County of San Francisco) was estimated to be 36.7 million people. The three most populous counties were Los Angeles, San Diego, and Orange. They collectively represented 43.62% of the total population as follows: Los Angeles, 26.87%; San Diego, 8.50%; and Orange, 8.25%.

The three most populous counties received 43.14% of the statewide total county revenues and accounted for 42.32% of the statewide total county expenditures. Their respective percentages of statewide total county revenues and expenditures were: Los Angeles, 30.26% and 29.24%; San Diego, 7.10% and 7.12%; and Orange, 5.78% and 5.96%. These percentages are based on statewide total county revenues and other financing sources and statewide total county expenditures and other financing uses.

The State's 58 counties reported long-term financial obligations totaling \$22.1 billion, a 2.08% increase from the prior year. These obligations include general obligation bonds, pension obligation bonds, revenue bonds, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, because of its combined functions as both a city and a county, is included in this publication's county totals only for area in square miles, the 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 or in the Introduction figures of this publication. San Francisco's revenues and expenditures are contained in Appendix A of this publication, and its financial transactions are included in the *Cities Annual Report*, also published by the California State Controller's Office.

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2010-11 fiscal year were \$57.5 billion, an increase of \$1.8 billion (3.14%) from the prior year. County revenues (including other financing sources) of \$50.3 billion accounted for 87.38% of the total, with the remaining \$7.3 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

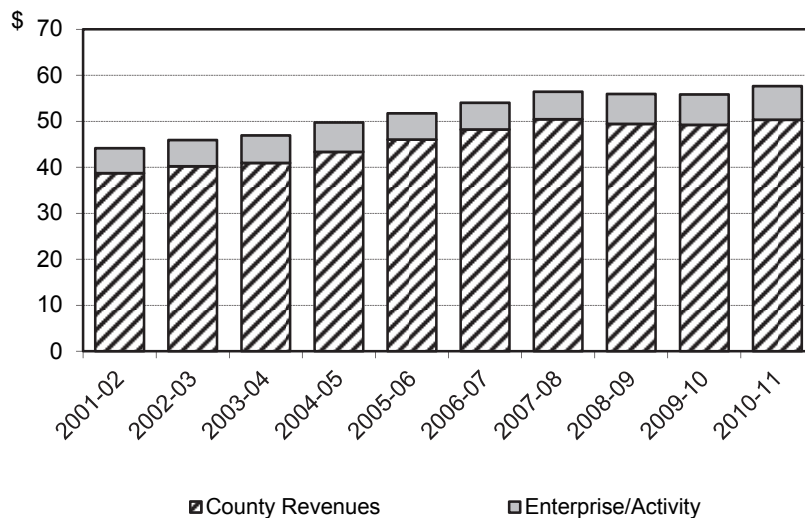
(Excluding Transfers In)
(Amounts in thousands, except Per Capita)

Year	County Revenues	Enterprise/Activity	Total	Percentage Increase (Decrease) from Prior Year	Per Capita
2001-02	\$ 38,694,307	\$ 5,400,379	\$ 44,094,686	10.24 %	\$ 1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03
2003-04	40,950,347	5,968,142	46,918,489	2.14	1,327.20
2004-05	43,330,975	6,405,757	49,736,732	6.01	1,381.15
2005-06	45,950,044	5,670,241	51,620,285	3.79	1,419.18
2006-07	48,182,355	5,817,245	53,999,600	4.61	1,465.24
2007-08	50,382,087	6,008,877	56,390,964	4.43	1,514.87
2008-09	49,448,277	6,453,482	55,901,759	(0.87)	1,492.82
2009-10	49,172,489	6,612,942	55,785,431	(0.21)	1,476.12
2010-11	50,274,274	7,262,136	57,536,410	3.14	1,567.84

Figure 2

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

(Excluding Transfers In)
(Amounts in billions)



County Revenues by Source and Other Financing Sources

In the 2010-11 fiscal year, county revenues (including other financing sources) of \$50.3 billion represented an increase of \$1.1 billion (2.24%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 24.65% of total county revenues. The principal source of revenue was state government, at 33.26%. The federal government also was a major revenue source, at 21.98%.

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	2009-10	Percent of Total	2010-11	Percent of Total	Percentage Increase (Decrease) from Prior Year
Taxes					
Property	\$ 11,170,595	22.72 %	11,007,083	21.89	(1.46) %
Sales and Use	503,919	1.02	523,243	1.04	3.83
Other.....	834,600	1.70	865,401	1.72	3.69
Total Taxes	12,509,114	25.44	12,395,727	24.65	(0.91)
Special Benefit Assessments.....	11,410	0.02	15,405 ¹	0.03	35.01
Licenses, Permits, and Franchises	473,793	0.96	502,370	1.00	6.03
Fines, Forfeitures, and Penalties	1,128,854	2.30	1,117,830	2.22	(0.98)
Use of Money and Property	563,275	1.15	496,795	0.99	(11.80)
Intergovernmental Revenues					
State Agencies.....	15,990,197	32.52	16,723,186	33.26	4.58
Federal Agencies.....	11,020,829	22.41	11,047,648	21.98	0.24
Other Agencies	805,040	1.64	995,454 ²	1.98	23.65
Total Intergovernmental Revenues.....	27,816,066	56.57	28,766,288	57.22	3.42
Charges for Current Services	5,836,487	11.87	6,022,089	11.98	3.18
Miscellaneous Revenue.....	704,369	1.43	776,624	1.55	10.26
Other Financing Sources	129,121	0.26	181,146 ³	0.36	40.29
Total	\$ 49,172,489	100.00 %	50,274,274	100.00	2.24

¹ The increase in Special Benefit Assessments was due mainly to the County of Marin including the county library.

² The increase in Intergovernmental Revenues, Other Agencies, was due mainly to the counties of Santa Clara and Santa Cruz reporting increased revenues from redevelopment/housing agencies.

³ The increase 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.

Figure 4

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

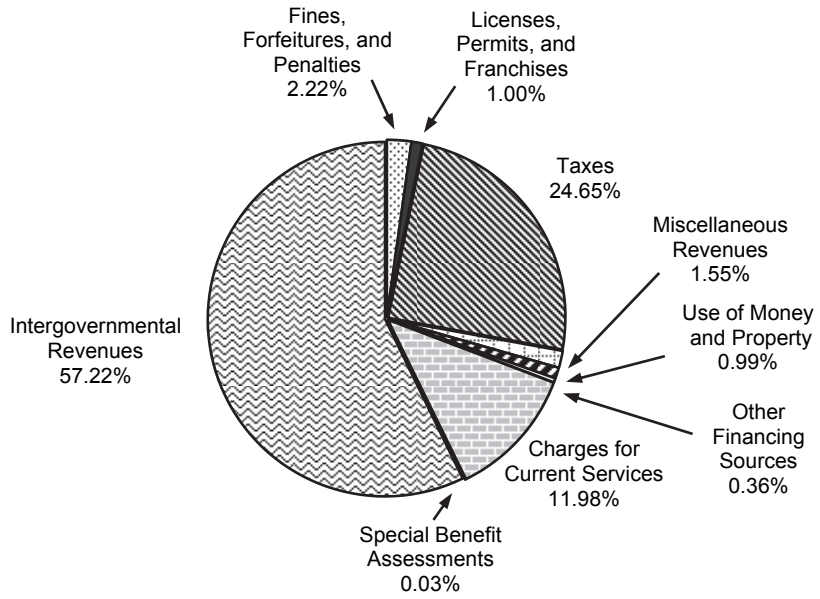
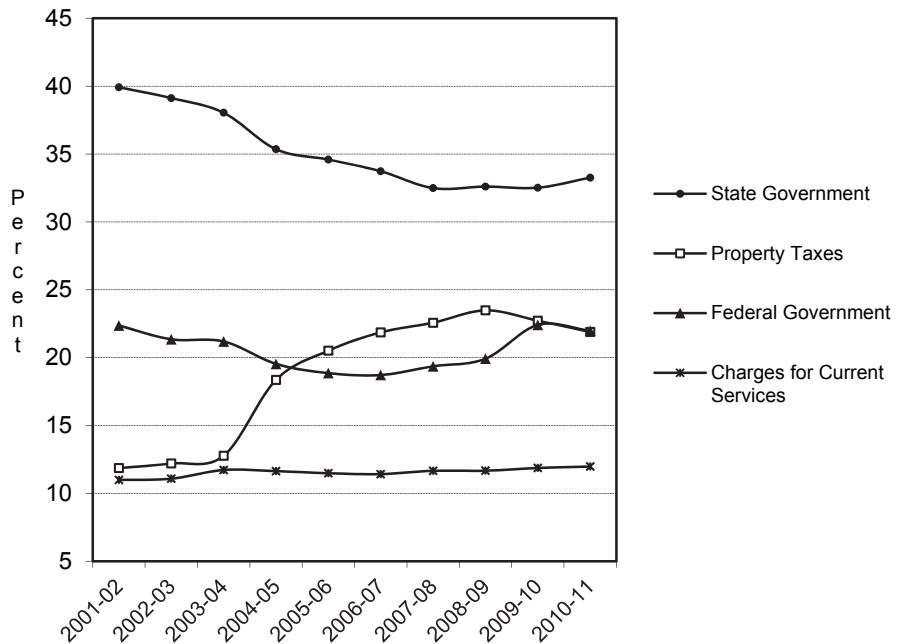


Figure 5

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 2010-11 fiscal year, property taxes generated \$11.0 billion, a decrease of \$163.5 million (1.46%) from the prior year. Included is \$3.6 billion in property tax revenues that counties received in place of motor vehicle in-lieu tax revenue from the State. This shift of tax revenues is reported as Property Tax In-Lieu of Vehicle License Fees starting in the 2004-05 fiscal year (see Appendix C).

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

During the 2010-11 fiscal year, property taxes generated \$7.3 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$140.4 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$79.0 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$4.1 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$1.4 and \$17.2 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
2001-02.....	\$ 4,587,927	\$ —	\$ 4,587,927	7.89 %	11.86 %
2002-03.....	4,908,687	—	4,908,687	6.99	12.20
2003-04.....	5,229,239	—	5,229,239	6.53	12.77
2004-05.....	5,598,353	2,358,006	7,956,359	52.15	18.36
2005-06.....	6,366,914	3,059,155	9,426,069	18.47	20.51
2006-07.....	7,223,239	3,307,806	10,531,045	11.72	21.86
2007-08.....	7,739,782	3,634,250	11,374,032	8.00	22.57
2008-09.....	7,816,204	3,795,823	11,612,027	2.09	23.48
2009-10.....	7,486,016	3,684,579	11,170,595	(3.80)	22.72
2010-11.....	7,397,331	3,609,752	11,007,083	(1.46)	21.89

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 \$567.8 million in the 2010-11 fiscal year, an increase of \$13.2 million (2.38%) 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 \$110.4 million in property tax revenues received by counties in lieu of 0.25% of local sales and use taxes shifted to the State. This revenue is reported as In-Lieu Local Sales and Use Taxes starting in the 2004-05 fiscal year (see Appendix C) and is included in the Sales and Use Taxes revenue in Table 6. See Figure 7 for a ten-year comparison.

Figure 7

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

Year	Sales and Use Tax	In-Lieu Local Sales and Use Tax ¹	Transit Tax	Total	Percentage Increase (Decrease) from Prior Year
2001-02	\$ 477,912	\$ —	\$ 60,005	\$ 537,917	(0.63) %
2002-03	488,306	—	44,762	533,068	(0.90)
2003-04	498,767	—	46,433	545,200	2.28
2004-05	432,001	108,993	49,976	590,970	8.40
2005-06	468,852	117,648	54,038	640,538	8.39
2006-07	487,978	148,925	49,699	686,602	7.19
2007-08	466,159	147,324	56,654	670,137	(2.40)
2008-09	440,395	137,796	54,083	632,274	(5.65)
2009-10	394,608	109,311	50,693	554,612	(12.28)
2010-11	412,805	110,438	44,569	567,812	2.38

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 monies, the counties received revenues totaling \$775.8 million from a variety of other taxes in the 2010-11 fiscal year, an increase of \$46.0 million (6.30%) from the prior year. The property transfer tax on the sale of real estate accounted for 21.31% 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			Percentage			Percentage
	2008-09	2009-10	Increase (Decrease) from Prior Year	2010-11	Prior Year	Increase (Decrease) from Prior Year
Property Transfer	\$ 151,959	\$ 163,877	7.84 %	\$ 165,358	0.90 %	
Transient Lodging	120,383	112,212	(6.79)	119,336	6.35	
Timber Yield	2,646	425 ¹	(83.94)	1,379 ²	224.47	
Aircraft	32,140	30,405	(5.40)	23,467 ³	(22.82)	
Utility Users	92,048	90,094	(2.12)	87,273	(3.13)	
Other	343,462	332,783	(3.11)	378,986	13.88	
Total	\$ 742,638	\$ 729,796	(1.73)	\$ 775,799	6.30	

¹ The decrease in Timber Yield was due mainly to a general decrease in timber harvest and allocations from the State.

² The increase in Timber Yield was due mainly to increased sales in the County of Humboldt.

³ The decrease in Aircraft was due mainly to decreased activity in the counties of Los Angeles and Santa Clara.

**Intergovernmental
Revenue**

County revenues derived from intergovernmental agencies during the 2010-11 fiscal year totaled \$28.8 billion (57.22%) of county revenues. This was an increase of \$950.2 million (3.42%) from the prior year. Subventions and allocations from the State accounted for \$16.7 billion (33.26%), and federal funds and funds from other agencies amounted to \$12.0 billion (23.96%) 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, \$7.1 billion in state funds and \$7.7 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$70.6 million in homeowners' property tax relief; \$58.4 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); and \$1.2 billion in realignment revenues, also received from state motor vehicle license fees. The Health and Welfare Realignment Program, established in 1991, transferred financial responsibility for most mental health and public health programs, and some social service programs, from the State to local governments and provided realignment revenues. See Figures 9 and 10 for a ten-year comparison. See Table 6 for additional detail on intergovernmental revenue.

Figure 9
Intergovernmental Agencies Revenue
Ten-Year Trend by Fiscal Year
 (Amounts in billions)

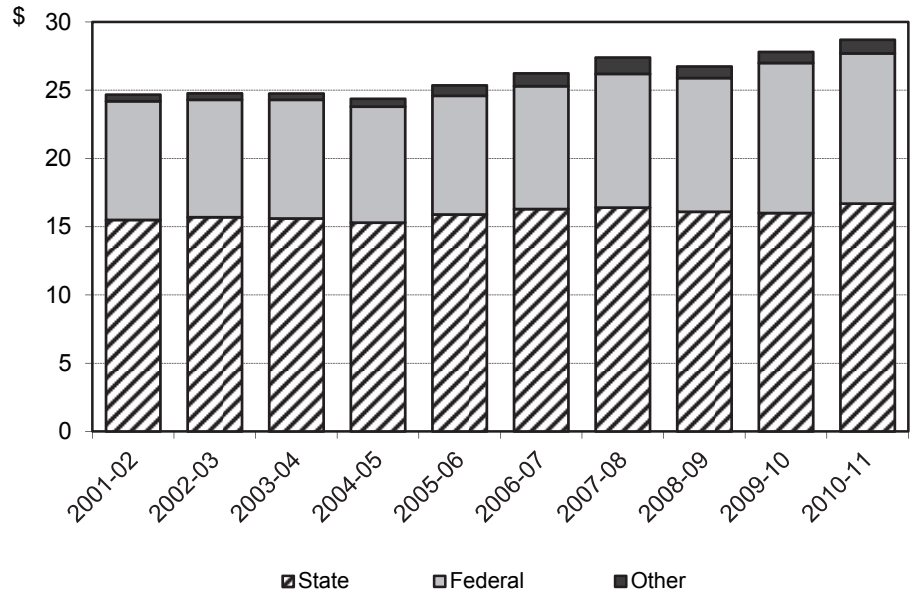


Figure 10
Intergovernmental Agencies Revenue
Ten-Year Comparison
 (Amounts in thousands)

Year	State	Federal	Other	Total	Percentage Increase (Decrease) from Prior Year
2001-02	\$ 15,447,536	\$ 8,652,658	\$ 482,798	\$ 24,582,992	10.08 %
2002-03	15,746,978	8,592,627	474,682	24,814,287	0.94
2003-04	15,575,760	8,675,561	462,711	24,714,032	(0.40)
2004-05	15,316,479	8,468,779	567,850	24,353,108	(1.46)
2005-06	15,891,786	8,666,218	755,139	25,313,143	3.94
2006-07	16,250,819	9,018,389	936,493	26,205,701	3.53
2007-08	16,371,624	9,754,981	1,153,764	27,280,369	4.10
2008-09	16,121,332	9,849,863	835,634	26,806,829	(1.74)
2009-10	15,990,197	11,020,829	805,040	27,816,066	3.76
2010-11	16,723,186	11,047,648	995,454	28,766,288	3.42

County Enterprise/Activity Revenues

During the 2010-11 fiscal year, county enterprises/activities generated revenues totaling \$7.3 billion, an increase of \$649.2 million (9.82%) 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	2008-09	2009-10	Percentage Increase (Decrease) from Prior Year	2010-11	Percentage Increase (Decrease) from Prior Year
Airports.....	\$ 405,806	\$ 429,161	5.76 %	\$ 401,923	(6.35) %
Hospitals	5,340,516	5,467,607	2.38	6,188,346	13.18
Refuse.....	507,695	536,165	5.61	492,668	(8.11)
Transportation.....	90,212	91,413	1.33	77,010	(15.76)
Other	109,253	88,596 ¹	(18.91)	102,189	15.34
Total	\$ 6,453,482	\$ 6,612,942	2.47	\$ 7,262,136	9.82

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

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2008-09 Number of Enterprises/Activities	2009-10 Number of Enterprises/Activities ¹	Percentage Increase (Decrease) from Prior Year	2010-11 Number of Enterprises/Activities ²	Percentage Increase (Decrease) from Prior Year
Airports.....	47	47	— %	47	— %
Hospitals	17	17	—	16	5.88
Refuse.....	32	32	—	32	—
Transportation.....	28	29	3.57	28	3.45
Other	30	35	16.67	36	2.86
Total	154	160	3.90	159	(0.63)

¹ The County of Alpine began reporting a Transportation enterprise; the County of Napa began reporting two Other Enterprises - Animal Shelter and NC Housing Authority; the counties of Orange, Placer, Santa Barbara, and Sonoma began reporting energy-related Other Enterprises; and the County of Stanislaus ceased reporting an Other Enterprise - Stan. Behav. Hlth.

² 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 ceased reporting an Other Enterprise - Visiting Nurse (VNA).

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2010-11 fiscal year were \$56.7 billion, an increase of \$889.8 million (1.59%) from the prior year. County expenditures (including other financing uses) of \$48.7 billion comprised 85.86% of the total. The remaining \$8.0 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

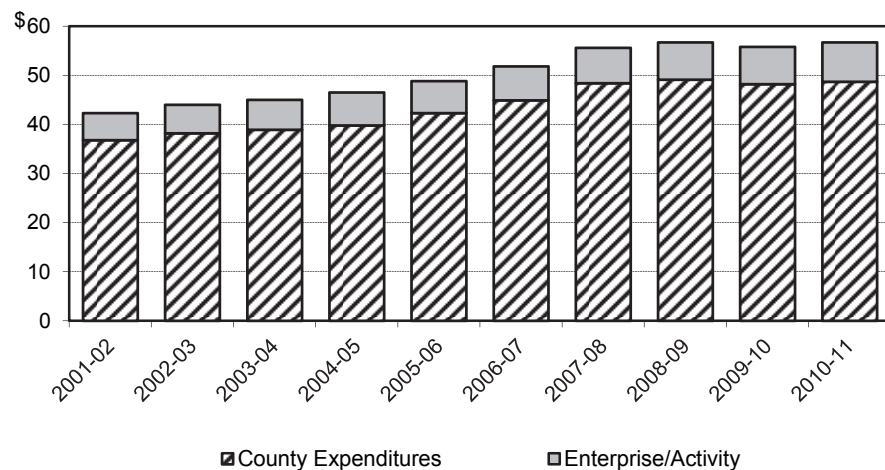
(Excluding Transfers Out)
(Amounts in thousands, except Per Capita)

Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) from Prior Year	Per Capita
2001-02	\$ 36,811,979	\$ 5,511,565	\$ 42,323,544	10.61 %	\$ 1,235.96
2002-03	38,177,551	5,854,584	44,032,135	4.04	1,265.31
2003-04	38,909,922	6,072,735	44,982,657	2.16	1,272.44
2004-05	39,757,595	6,718,351	46,475,946	3.32	1,290.60
2005-06	42,331,462	6,474,362	48,805,824	5.01	1,341.80
2006-07	44,924,672	6,876,965	51,801,637	6.14	1,405.60
2007-08	48,407,327	7,214,326	55,621,653	7.37	1,494.20
2008-09	49,143,474	7,604,111	56,747,585	2.02	1,515.41
2009-10	48,176,520	7,618,363	55,794,883	(1.68)	1,476.37
2010-11	48,666,414	8,018,243	56,684,657	1.59	1,544.63

Figure 14

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

(Excluding Transfers Out)
(Amounts in billions)



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to \$48.7 billion for the 2010-11 fiscal year (excluding enterprises), an increase of \$489.9 million (1.02%) from the prior year. The principal areas of expenditure were public assistance, at 32.04%, and public protection, at 31.98%. 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	2009-10		2010-11		Percentage Increase (Decrease) from Prior Year
		Percent of Total		Percent of Total	
Public Assistance.....	\$ 15,244,089	31.64 %	\$ 15,592,656	32.04 %	2.29 %
Public Protection.....	15,591,270	32.36	15,564,664	31.98	(0.17)
Health and Sanitation.....	8,548,000	17.74	8,684,495	17.84	1.60
General.....	4,494,327	9.33	4,423,276	9.09	(1.58)
Public Ways and Facilities.....	1,761,556	3.66	1,891,402	3.89	7.37
Debt Service.....	1,576,098	3.27	1,605,528	3.30	1.87
Recreation and Cultural Services.....	512,832	1.07	465,221	0.96	(9.28)
Education.....	448,348	0.93	439,172	0.90	(2.05)
Total.....	\$ 48,176,520	100.00 %	\$ 48,666,414	100.00 %	1.02

Figure 16

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

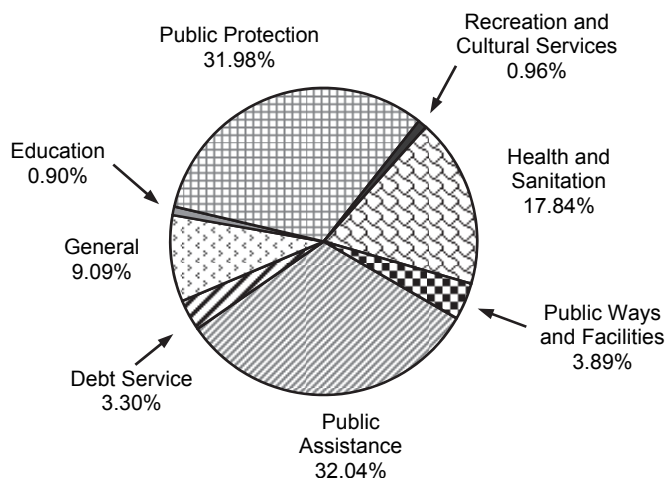
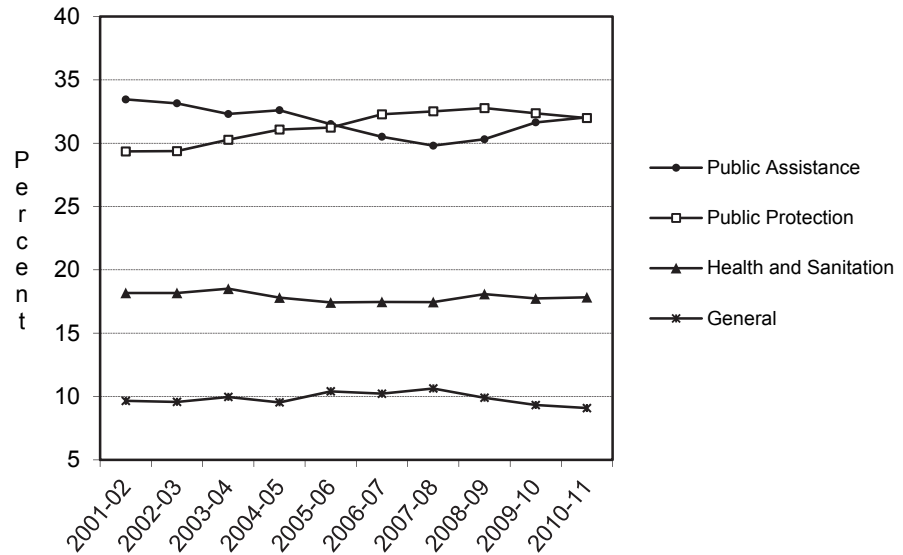


Figure 17

**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 \$15.6 billion in the 2010-11 fiscal year, an increase of \$348.6 million (2.29%) 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)

	2008-09	2009-10	Percentage Increase (Decrease) from Prior Year	2010-11	Percentage Increase (Decrease) from Prior Year
Public Assistance					
Welfare	\$ 10,197,887	\$ 10,414,272	2.12 %	\$ 10,782,281	3.53 %
Social Services	3,620,693	3,601,363	(0.53)	3,561,914	(1.10)
General Relief.....	324,055	352,749	8.85	386,214	9.49
Other					
Care of Court Wards.....	56,040	43,819 ¹	(21.81)	34,435 ³	(21.42)
Veterans Services	16,494	15,966	(3.20)	15,504	(2.89)
Other Assistance	680,669	815,920 ²	19.87	812,308	(0.44)
Total Other.....	753,203	875,705	16.26	862,247	1.54
Total	\$ 14,895,838	\$ 15,244,089	2.34	\$ 15,592,656	2.29

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

² The increase in Other, Other Assistance, was due mainly to increased expenditures of American Recovery and Reinvestment Act grant funding by the counties of Kern, Orange, and San Bernardino.

³ The decrease in Care of Court Wards was due mainly to a reclassification of expenditures 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
2001-02.....	\$ 8,609,344	\$ 2,432,781	\$ 257,870	\$ 1,013,936	\$ 12,313,931	\$ 359.60
2002-03.....	8,734,626	2,653,057	259,364	1,005,672	12,652,719	363.59
2003-04.....	8,747,090	2,767,954	269,232	784,724	12,569,000	355.54
2004-05.....	8,941,888	2,983,522	279,044	756,694	12,961,148	359.92
2005-06.....	9,194,478	3,139,381	259,546	741,013	13,334,418	366.60
2006-07.....	9,380,954	3,313,886	255,668	753,402	13,703,910	371.85
2007-08.....	9,910,492	3,510,992	274,430	727,976	14,423,890	387.48
2008-09.....	10,197,887	3,620,693	324,055	753,203	14,895,838	397.78
2009-10.....	10,414,272	3,601,363	352,749	875,705	15,244,089	403.37
2010-11.....	10,782,281	3,561,914	386,214	862,247	15,592,656	424.89

Public Protection

County expenditures for public protection totaled \$15.6 billion in the 2010-11 fiscal year, a decrease of \$26.6 million (0.17%) from the prior year. See Figure 20 for detail on public protection expenditures and Figure 21 for a ten-year comparison.

Figure 20

Public Protection

(Amounts in thousands)

Public Protection	2008-09	2009-10	Percentage Increase (Decrease) From Prior Year	2010-11	Percentage Increase (Decrease) From Prior Year
Judicial.....	\$ 4,413,525	\$ 4,308,043	(2.39) %	\$ 4,272,085	(0.83) %
Police Protection.....	4,494,663	4,362,409	(2.94)	4,449,465	2.00
Detention and Correction.....	5,245,065	5,049,856	(3.72)	4,984,149	(1.30)
Other					
Fire Protection.....	485,310	458,967	(5.43)	478,506	4.26
Flood Control and Soil and Water Conservation.....	14,109	9,696 ¹	(31.28)	8,120	(16.25)
Protective Inspection.....	332,511	318,111	(4.33)	311,362	(2.12)
Other Protection.....	1,116,442	1,084,188	(2.89)	1,060,977	(2.14)
Total Other.....	1,948,372	1,870,962	(3.97)	1,858,965	(0.64)
Total.....	\$ 16,101,625	\$ 15,591,270	(3.17)	\$ 15,564,664	(0.17)

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

Figure 21

**Public Protection
Ten-Year Comparison**

(Amounts in thousands, except Per Capita)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
2001-02	\$ 3,422,601	\$ 2,939,664	\$ 3,205,930	\$ 1,234,594	\$ 10,802,789	\$ 315.47
2002-03	3,568,584	3,069,223	3,279,724	1,293,360	11,210,891	322.16
2003-04	3,665,311	3,184,970	3,515,886	1,411,650	11,777,817	333.16
2004-05	3,764,747	3,371,539	3,701,475	1,513,485	12,351,246	342.98
2005-06	3,805,944	3,666,997	4,101,811	1,645,430	13,220,182	363.46
2006-07	4,031,606	4,069,187	4,554,057	1,846,350	14,501,200	393.48
2007-08	4,297,597	4,453,448	4,979,704	2,004,415	15,735,164	422.70
2008-09	4,413,525	4,494,663	5,245,065	1,948,372	16,101,625	429.98
2009-10	4,308,043	4,362,409	5,049,856	1,870,962	15,591,270	412.55
2010-11	4,272,085	4,449,465	4,984,149	1,858,965	15,564,664	424.13

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$8.0 billion in the 2010-11 fiscal year, an increase of \$399.9 million (5.25%) 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	2008-09	2009-10	Percentage Increase (Decrease) from Prior Year	2010-11	Percentage Increase (Decrease) from Prior Year
Airports	\$ 309,474	\$ 314,792	1.72 %	\$ 313,761	(0.33) %
Hospitals	6,584,245	6,655,664	1.08	7,015,531	5.41
Refuse	518,916	465,865	(10.22)	499,177	7.15
Transportation	95,672	90,810	(5.08)	80,606	(11.24)
Other	95,804	91,232	(4.77)	109,168 ¹	19.66
Total	\$ 7,604,111	\$ 7,618,363	0.19	\$ 8,018,243	5.25

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

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2011, were \$22.1 billion, an increase of \$450.2 million (2.08%) from the prior year. Of the total, lease-purchase obligations of \$10.1 billion accounted for 45.97%, bonded indebtedness of \$8.0 billion accounted for 36.09%, other long-term debt of \$3.6 billion accounted for 16.15%, special assessment act bonds of \$368.8 million accounted for 1.68%, and state and federal construction loans of \$25.1 million accounted for the remaining 0.11%. Debt service expenditures as a percentage of total county expenditures increased to 3.30% in the 2010-11 fiscal year, compared with 3.27% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations (Amounts in thousands)

Type of Debt	2009-10		2010-11		Percentage Increase (Decrease) from Prior Year
		Percent of Total		Percent of Total	
Lease-Purchase Obligations.....	\$ 9,479,531	43.88 %	\$ 10,138,222	45.97 %	6.95 %
Pension Obligation Bonds.....	6,388,675	29.57	6,305,044	28.59	(1.31)
Other Long-Term Debt.....	3,604,523	16.69	3,562,375	16.15	(1.17)
Revenue Bonds ¹	1,338,176	6.19	1,287,646	5.84	(3.78)
Special Assessment Act Bonds.....	383,919	1.78	368,783	1.68	(3.94)
General Obligation Bonds.....	380,999	1.77	365,564	1.66	(4.05)
State Construction Loans.....	22,010	0.10	20,636	0.09	(6.24)
Federal Construction Loans.....	4,655	0.02	4,432	0.02	(4.79)
Improvement District Bonds.....	769	0.00	746	0.00	(2.99)
Total	\$ 21,603,257	100.00 %	\$ 22,053,448	100.00 %	2.08

¹ Revenue Bonds included Judgment Obligation Bonds issued by the County of Monterey and Mine Liability Bonds issued by the County of Tuolumne. On June 30, 2011, the outstanding principal balances were \$2.5 and \$5.7 million, respectively.

Lease-Purchase Obligations

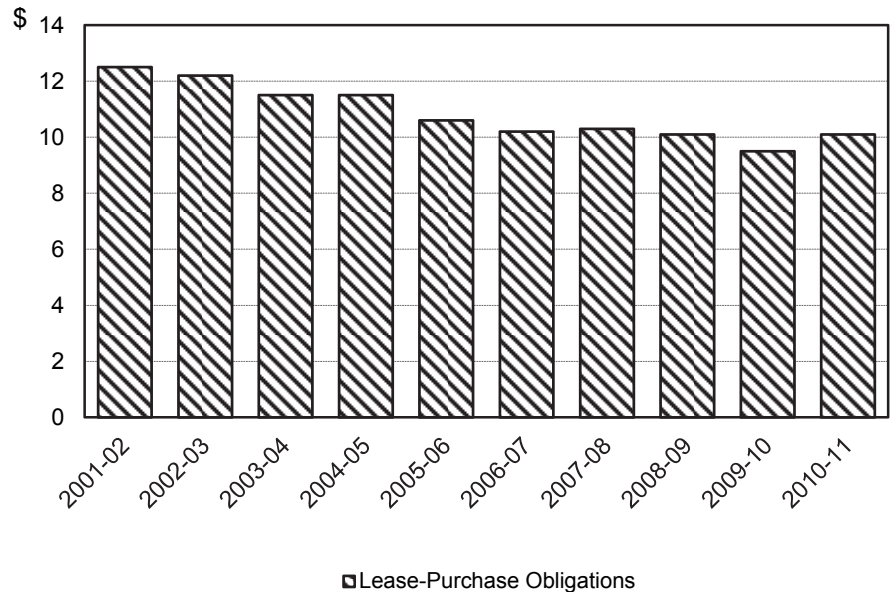
In seeking to finance capital expenditures through methods other than the traditional bond issue or “pay as you go” financing, many counties have used a lease-purchase plan. In its simplest form, the plan may consist of a nonprofit corporation being created for the sole purpose of issuing certificates 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, 2011, 52 counties were involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$10.1 billion, an increase of \$658.7 million (6.95%) 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
2001-02	50	\$ 12,538,937	(2.01) %
2002-03	50	12,240,562	(2.38)
2003-04	50	11,512,621	(5.95)
2004-05	52	11,465,948	(0.41)
2005-06	53	10,592,990	(7.61)
2006-07	53	10,229,719	(3.43)
2007-08	52	10,329,772	0.98
2008-09	51	10,068,419	(2.53)
2009-10	52	9,479,531	(5.85)
2010-11	52	10,138,222	6.95

Figure 25
Lease-Purchase Obligations
Ten-Year Trend by Fiscal Year
 (Amounts in billions)



Bonded Indebtedness

The counties' bonded indebtedness totaled \$8.0 billion as of June 30, 2011, a decrease of \$149.6 million (1.85%) from the prior year. The total consisted of \$6.3 billion in pension obligation bonds, \$1.3 billion in revenue bonds, \$365.6 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
2001-02.....	\$ 4,764,097	\$ 712,208	\$ 41,485	514	\$ 5,518,304
2002-03.....	6,074,224 ²	691,932	30,225	320	6,796,701
2003-04.....	7,361,004 ³	665,619	23,470	260	8,050,353
2004-05.....	8,197,313	607,700	33,833	204	8,839,050
2005-06.....	8,297,168	508,950	8,395 ⁷	1,019 ¹⁰	8,815,532
2006-07.....	7,984,692	482,415	— ⁸	937	8,468,044
2007-08.....	6,897,597	871,677 ⁴	—	837	7,770,111
2008-09.....	6,514,312	661,456 ⁵	380,998 ⁹	796	7,557,562
2009-10.....	6,388,675	1,338,176 ⁶	380,999	769	8,108,619
2010-11.....	6,305,044	1,287,646	365,564	746	7,959,000

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, 2011, the outstanding principal balances were \$2.5 and \$5.7 million, respectively.

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

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

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

⁵ The decrease was due mainly to repayments by the County of Orange.

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

⁷ The decrease was due mainly to the County of Butte erroneously reporting \$14.1 million in bonds that were determined not to be a debt of the county.

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

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

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

Special Assessment Act Bonds

Unlike county general obligation bonds, special assessment act bonds represent an unpaid assessment for public works, the cost of which is assessed against the benefited property. The most common bonds are issuances under the Improvement Acts of 1911 and 1915. For 1911 Act bonds, the county has no obligation to the bondholders except to forward to them any money paid by the property owners. For 1915 Act bonds, the county has a contingent liability in the case of delinquencies, and it must either advance the amount of the delinquency or levy a limited tax rate on the benefited area. In the event of an advance, the funds are eventually returned to the county. The total amount outstanding for special assessment act bonds issued through the counties was \$368.8 million on June 30, 2011. 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
2001-02	\$ 253	\$ 294,607	\$ 3,044	\$ 297,904
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

- 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.

County Assessed Valuation

The net assessed valuation for the 2011-12 fiscal year increased by 0.28% from the prior year. For the past five and ten years, net assessed values have grown by an annual average of 2.11% and 5.66%, respectively. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI), not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to its current full value upon a change in ownership or new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, the valuation continues to be increased annually by the change in the CPI, not to exceed 2%. See Figure 28 for a ten-year comparison.

Figure 28

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

Year	Gross State and Local Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase (Decrease) from Prior Year
2002-03.....	\$ 2,826,966,931	\$ 108,314,207	\$ 2,718,652,724	7.32 %
2003-04.....	3,035,646,695	115,629,160	2,920,017,535	7.41
2004-05.....	3,278,643,905	123,320,176	3,155,323,729	8.06
2005-06.....	3,632,006,871	129,926,796	3,502,080,075	10.99
2006-07.....	4,073,584,711	140,130,390	3,933,454,321	12.32
2007-08.....	4,464,069,772	151,227,015	4,312,842,757	9.65
2008-09.....	4,678,237,821	161,705,994	4,516,531,827	4.72
2009-10.....	4,585,315,261	175,071,148	4,410,244,113	(2.35)
2010-11.....	4,510,857,193	178,802,745	4,332,054,448	(1.77)
2011-12.....	4,532,861,534	188,524,256	4,344,337,278	0.28

Appropriations Limits

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

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

Financial Section Notes

The City and County of San Francisco

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

San Francisco is included in the county totals of this publication only for area in square miles, the 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.

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Financial Section

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**Table 1. Counties Annual Report — Fiscal Year 2010-11
Summary of General County Statistics**

Counties	2010 Federal Census	Estimated Population as of June 30, 2011 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,510,271	1,521,157	Chartered	825	
Alpine	1,175	1,176	General Law	727	A,T
Amador	38,091	37,911	General Law	601	A,R
Butte	220,000	221,388	Chartered	1,665	R
Calaveras	45,578	45,693	General Law	1,036	A,R,T
Colusa	21,419	21,593	General Law	1,156	A,R,T
Contra Costa	1,049,025	1,056,064	General Law	798	A,H,O
Del Norte	28,610	28,594	General Law	1,003	A
El Dorado	181,058	182,498	Chartered	1,805	A,T
Fresno	930,450	940,220	Chartered	5,998	R,O
Glenn	28,122	28,273	General Law	1,319	A,R,T
Humboldt	134,623	135,263	General Law	3,600	A,R
Imperial	174,528	176,258	General Law	4,598	A,R
Inyo	18,546	18,634	General Law	10,097	A,R,O
Kern	839,631	846,883	General Law	8,170	A,H,R,T,O
Kings	152,982	153,365	General Law	1,436	
Lake	64,665	64,784	General Law	1,327	A,R
Lassen	34,895	34,577	General Law	4,690	A,T,O
Los Angeles	9,818,605	9,858,989	Chartered	4,079	A,H,T
Madera	150,865	151,949	General Law	2,147	R,O
Marin	252,409	254,692	General Law	588	A,O
Mariposa	18,251	18,261	General Law	1,461	A,R,T
Mendocino	87,841	88,197	General Law	3,510	A,R
Merced	255,793	257,984	General Law	2,008	A,H,O
Modoc	9,686	9,705	General Law	4,340	A,H,R,O
Mono	14,202	14,308	General Law	3,103	A,R
Monterey	415,057	419,038	General Law	3,324	H,O
Napa	136,484	137,639	General Law	797	A,O
Nevada	98,764	99,111	General Law	992	A,T,O
Orange	3,010,232	3,029,859	Chartered	785	A,R,O
Placer	348,432	352,380	Chartered	1,507	A,R,T,O
Plumas	20,007	20,025	General Law	2,618	A,T,O
Riverside	2,189,641	2,217,778	General Law	7,243	A,H,R
Sacramento	1,418,788	1,428,355	Chartered	1,015	A,R,T,O
San Benito	55,269	55,619	General Law	1,397	R,T
San Bernardino	2,035,210	2,052,397	Chartered	20,164	A,H,R
San Diego	3,095,313	3,118,876	Chartered	4,281	A
San Francisco	805,235	812,820	Chartered	91	
San Joaquin	685,306	690,899	General Law	1,436	A,H,R
San Luis Obispo	269,637	270,966	General Law	3,326	A,T,O
San Mateo	718,451	724,702	Chartered	531	A,H,T,O
Santa Barbara	423,895	426,189	General Law	2,745	A,R,T,O
Santa Clara	1,781,642	1,797,375	Chartered	1,316	A,H
Santa Cruz	262,382	264,430	General Law	440	
Shasta	177,223	177,924	General Law	3,850	A,R,T
Sierra	3,240	3,248	General Law	959	A,R,T
Siskiyou	44,900	45,084	General Law	6,318	A,R,T
Solano	413,344	414,509	General Law	872	A,T,O
Sonoma	483,878	487,125	General Law	1,598	A,H,R,T,O
Stanislaus	514,453	517,685	General Law	1,521	H,R,T,O
Sutter	94,737	95,800	General Law	607	A,O
Tehama	63,463	63,950	Chartered	2,976	H,T
Trinity	13,786	13,853	General Law	3,223	A,R,T,O
Tulare	442,179	446,837	General Law	4,844	A,R,T
Tuolumne	55,365	55,256	General Law	2,293	A,H,T,O
Ventura	823,318	828,383	General Law	1,864	A,H,T,O
Yolo	200,849	201,759	General Law	1,034	A,R
Yuba	72,155	72,479	General Law	639	A
Totals	37,253,956	37,510,766		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 2010-11
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2011-12**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 200,414,197,798	\$ 8,317,384,654	\$ 192,096,813,144	\$ 2,782,447,006	\$ 194,879,260,150
Alpine	677,516,865	1,632,960	675,883,905	19,162,630	695,046,535
Amador	4,430,981,758	191,785,962	4,239,195,796	199,162,894	4,438,358,690
Butte	18,831,985,992	1,188,108,456	17,643,877,536	812,769,785	18,456,647,321
Calaveras	5,847,044,679	176,073,110	5,670,971,569	118,972,560	5,789,944,129
Colusa	2,487,785,425	67,543,187	2,420,242,238	894,722,181	3,314,964,419
Contra Costa	144,885,198,865	6,231,847,769	138,653,351,096	3,616,849,172	142,270,200,268
Del Norte	1,818,073,400	131,186,603	1,686,886,797	38,506,438	1,725,393,235
El Dorado	25,799,689,901	776,431,417	25,023,258,484	314,309,650	25,337,568,134
Fresno	60,490,769,050	3,175,319,898	57,315,449,152	3,331,210,880	60,646,660,032
Glenn	2,537,976,383	78,745,702	2,459,230,681	114,806,953	2,574,037,634
Humboldt	11,632,598,142	691,404,419	10,941,193,723	354,032,250	11,295,225,973
Imperial	10,500,139,484	476,707,803	10,023,431,681	312,328,143	10,335,759,824
Inyo	4,037,134,652	98,172,833	3,938,961,819	117,739,151	4,056,700,970
Kern	83,148,196,030	2,649,729,769	80,498,466,261	3,528,216,686	84,026,682,947
Kings	9,155,468,401	466,816,685	8,688,651,716	381,548,364	9,070,200,080
Lake	6,942,693,119	302,338,811	6,640,354,308	133,434,108	6,773,788,416
Lassen	2,113,822,145	104,439,418	2,009,382,727	163,420,590	2,172,803,317
Los Angeles	1,105,742,878,553	49,044,574,659	1,056,698,303,894	13,834,385,551	1,070,532,689,445
Madera	10,922,375,058	693,033,728	10,229,341,330	621,976,593	10,851,317,923
Marin	57,766,954,395	1,891,081,405	55,875,872,990	457,134,251	56,333,007,241
Mariposa	2,040,054,728	55,214,596	1,984,840,132	73,208,655	2,058,048,787
Mendocino	10,247,043,022	370,754,720	9,876,288,302	231,905,453	10,108,193,755
Merced	16,642,539,389	799,782,147	15,842,757,242	504,498,722	16,347,255,964
Modoc	878,729,019	35,324,115	843,404,904	155,350,207	998,755,111
Mono	5,431,148,498	53,103,558	5,378,044,940	97,701,734	5,475,746,674
Monterey	49,767,318,461	2,163,233,971	47,604,084,490	1,314,851,699	48,918,936,189
Napa	28,193,999,980	946,504,510	27,247,495,470	265,778,947	27,513,274,417
Nevada	15,519,388,819	512,554,935	15,006,833,884	275,728,073	15,282,561,957
Orange	430,066,179,225	13,197,584,190	416,868,595,035	5,185,554,992	422,054,150,027
Placer	53,765,987,915	2,297,059,240	51,468,928,675	1,065,098,362	52,534,027,037
Plumas	3,372,822,223	88,335,383	3,284,486,840	452,188,991	3,736,675,831
Riverside	205,187,692,180	6,800,010,902	198,387,681,278	4,755,694,810	203,143,376,088
Sacramento	124,811,746,576	6,924,640,575	117,887,106,001	1,522,199,916	119,409,305,917
San Benito	5,723,991,242	150,543,329	5,573,447,913	114,048,041	5,687,495,954
San Bernardino	167,143,883,840	7,550,697,176	159,593,186,664	6,126,934,360	165,720,121,024
San Diego	396,110,830,380	16,208,652,590	379,902,177,790	10,623,531,257	390,525,709,047
San Francisco	163,135,083,336	6,926,648,240	156,208,435,096	2,441,452,810	158,649,887,906
San Joaquin	53,909,937,980	2,806,125,152	51,103,812,828	1,680,372,044	52,784,184,872
San Luis Obispo	39,399,976,654	961,111,554	38,438,865,100	2,901,315,119	41,340,180,219
San Mateo	147,513,785,559	4,846,523,276	142,667,262,283	1,400,556,384	144,067,818,667
Santa Barbara	64,903,671,049	3,114,971,159	61,788,699,890	807,247,460	62,595,947,350
Santa Clara	315,426,810,759	18,308,735,197	297,118,075,562	3,656,498,365	300,774,573,927
Santa Cruz	34,044,560,141	1,222,538,834	32,822,021,307	323,873,680	33,145,894,987
Shasta	14,862,824,987	906,328,308	13,956,496,679	800,493,950	14,756,990,629
Sierra	527,418,010	11,641,122	515,776,888	38,801,669	554,578,557
Siskiyou	4,284,865,159	245,903,536	4,038,961,623	283,077,612	4,322,039,235
Solano	41,480,194,487	2,836,174,157	38,644,020,330	972,799,038	39,616,819,368
Sonoma	67,339,896,880	2,521,289,805	64,818,607,075	776,463,325	65,595,070,400
Stanislaus	35,809,471,336	2,017,779,101	33,791,692,235	436,256,007	34,227,948,242
Sutter	7,874,310,985	364,591,308	7,509,719,677	405,067,706	7,914,787,383
Tehama	4,640,626,637	236,105,116	4,404,521,521	215,390,671	4,619,912,192
Trinity	1,269,837,736	42,803,871	1,227,033,865	28,135,788	1,255,169,653
Tulare	27,818,498,217	1,014,399,349	26,804,098,868	828,451,036	27,632,549,904
Tuolumne	6,276,392,221	289,971,334	5,986,420,887	138,643,202	6,125,064,089
Ventura	106,395,967,623	3,516,423,358	102,879,544,265	1,512,701,424	104,392,245,689
Yolo	20,777,829,410	1,062,380,196	19,715,449,214	481,441,491	20,196,890,705
Yuba	4,788,806,205	363,457,119	4,425,349,086	253,484,120	4,678,833,206
Totals	\$ 4,447,567,600,963	\$ 188,524,256,277	\$ 4,259,043,344,686	\$ 85,293,932,956	\$ 4,344,337,277,642

* For details of Assessed Valuation, see Controller's Annual Report of Assessed Valuations for Fiscal Year 2011-12

Table 3. Counties Annual Report — Fiscal Year 2010-11
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2011-12

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2010-11 Property Tax Delinquency Rate*
Alameda	\$ 297,449,346	\$ 15,258,913	\$ 3,311,887	\$ —	\$ —	\$ —	\$ 316,020,146	2.650
Alpine	4,311,675	—	7,718	—	—	—	4,319,393	3.022
Amador	14,330,620	—	198,197	—	—	—	14,528,817	3.244
Butte	12,438,054	8,883,827	166,308	—	—	—	21,488,189	3.370
Calaveras	9,507,122	767,016	149,822	1,458,980	21,301	55,587	11,959,828	3.620
Colusa	12,801,266	—	63,901	—	—	—	12,865,167	1.770
Contra Costa	166,329,323	18,847,218	2,179,688	—	—	—	187,356,229	1.850
Del Norte	3,169,399	—	63,505	—	—	—	3,232,904	4.220
El Dorado	54,053,388	4,876,744	665,371	—	—	—	59,595,503	2.980
Fresno	78,338,452	8,267,307	1,184,735	—	—	—	87,790,494	2.660
Glenn	5,399,162	—	68,063	—	—	—	5,467,225	2.550
Humboldt	17,443,387	4,600,306	366,136	—	—	—	22,409,829	9.000
Imperial	12,359,079	3,452,357	188,423	—	—	—	15,999,859	19.370
Inyo	12,013,603	—	78,444	—	—	—	12,092,047	2.000
Kern	166,435,690	77,074,895	2,169,100	—	—	—	245,679,685	2.630
Kings	14,348,756	7,044,572	269,310	—	—	—	21,662,638	2.670
Lake	15,313,971	—	212,971	—	—	—	15,526,942	8.144
Lassen	4,358,123	—	79,224	—	—	—	4,437,347	5.000
Los Angeles	2,516,823,420	65,760,945	21,681,473	—	—	—	2,604,265,838	3.200
Madera	16,178,321	134,681	223,617	—	—	—	16,536,619	4.584
Marin	95,438,236	10,889,316	723,302	—	—	—	107,050,854	1.930
Mariposa	5,247,449	—	74,432	—	—	—	5,321,881	6.000
Mendocino	27,295,342	—	307,206	—	—	—	27,602,548	4.433
Merced	26,293,664	12,076,848	501,114	—	—	—	38,871,626	4.230
Modoc	2,639,125	—	42,806	7,118	—	—	2,689,049	5.700
Mono	16,423,548	—	42,330	—	—	—	16,465,878	3.000
Monterey	72,638,013	5,841,313	486,558	—	—	—	78,965,884	2.000
Napa	51,446,043	3,999,728	323,893	—	—	—	55,769,664	1.820
Nevada	21,737,195	—	239,582	—	—	—	21,976,777	2.570
Orange	230,844,106	37,533,705	2,153,401	—	—	—	270,531,212	1.468
Placer	91,382,873	5,039,295	1,010,808	—	—	—	97,432,976	2.450
Plumas	7,841,812	—	71,153	—	—	—	7,912,965	4.110
Riverside	184,636,117	46,171,736	3,479,629	—	—	—	234,287,482	3.307
Sacramento	196,797,779	18,365,475	3,000,684	—	—	—	218,163,938	2.600
San Benito	6,302,689	746,747	76,692	—	—	—	7,126,128	3.000
San Bernardino	176,647,555	9,969,200	2,207,190	—	—	—	188,823,945	4.890
San Diego	502,886,689	27,585,453	5,081,179	—	—	—	535,553,321	1.863
San Francisco	937,035,117	—	4,226,534	162,108,555	749,395	2,798,749	1,106,918,350	7.500
San Joaquin	102,325,429	10,350,668	1,379,922	—	—	—	114,056,019	3.810
San Luis Obispo	93,582,226	8,149,339	841,204	1,152,905	10,076	6,056	103,741,806	2.640
San Mateo	185,621,516	4,774,772	1,334,633	—	—	—	191,730,921	1.410
Santa Barbara	121,844,627	—	845,384	—	—	—	122,690,011	1.706
Santa Clara	362,281,299	—	2,954,686	118,193,080	862,342	9,261,720	493,553,127	1.732
Santa Cruz	37,370,577	5,101,518	348,379	—	—	—	42,820,474	2.214
Shasta	20,369,787	—	349,413	—	—	—	20,719,200	3.899
Sierra	2,975,313	—	32,222	—	—	—	3,007,535	3.800
Siskiyou	9,130,947	230,629	161,296	—	—	—	9,522,872	3.690
Solano	63,474,523	6,522,868	1,137,451	—	—	—	71,134,842	2.400
Sonoma	147,090,932	—	1,403,424	—	—	—	148,494,356	2.700
Stanislaus	37,480,095	1,000,619	700,284	—	—	—	39,180,998	2.742
Sutter	12,900,095	341,323	180,912	—	—	—	13,422,330	2.610
Tehama	8,876,221	2,694,599	228,681	—	—	—	11,799,501	8.200
Trinity	3,648,127	—	54,834	—	—	—	3,702,961	5.400
Tulare	48,021,650	10,365,559	671,791	—	—	—	59,059,000	6.026
Tuolumne	15,810,649	2,154,781	268,385	—	—	—	18,233,815	5.200
Ventura	170,945,230	8,053,756	1,746,869	—	—	—	180,745,855	1.910
Yolo	16,686,714	3,125,535	202,057	—	—	—	20,014,306	2.550
Yuba	9,909,962	—	157,815	189,792	—	—	10,257,569	5.250
Totals	\$ 7,557,281,428	\$ 456,053,563	\$ 72,376,028	\$ 283,110,430	\$ 1,643,114	\$ 12,122,112	\$ 8,382,586,675	

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

Table 4. Counties Annual Report — Fiscal Year 2010-11
Summary of General County Financing Sources

Counties	-----Taxes-----			--- From Other Governmental Agencies---			
	Property	Other	Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	State
Alameda	\$ 464,154,620	\$ 73,385,285	\$ —	\$ 5,797,983	\$ 30,148,381	\$ 16,836,657	\$ 646,336,802
Alpine	5,113,040	853,669	—	133,599	257,057	377,500	7,127,436
Amador	17,559,639	2,771,848	—	889,411	1,227,270	436,690	20,717,478
Butte	45,371,243	5,653,437	—	3,145,689	4,637,778	2,751,051	139,936,264
Calaveras	16,355,353	2,747,671	—	2,108,541	1,498,192	1,015,528	25,949,281
Colusa	10,005,599	1,694,653	—	1,450,846	2,088,458	573,885	22,716,702
Contra Costa	282,335,368	19,704,823	—	23,393,812	23,411,265	5,098,324	426,703,436
Del Norte	6,828,892	1,282,781	—	874,924	836,945	384,775	23,425,602
El Dorado	75,831,723	11,690,136	—	5,785,291	6,347,550	482,511	82,801,068
Fresno	186,609,789	38,506,111	—	7,790,330	14,082,276	7,057,750	470,287,087
Glenn	8,681,938	1,045,246	179,908	1,019,165	1,968,234	165,026	22,909,036
Humboldt	36,849,476	9,600,710	—	3,128,765	2,816,621	351,306	92,060,047
Imperial	32,723,864	2,550,698	—	3,929,299	8,202,747	2,158,052	136,500,038
Inyo	14,334,947	3,924,032	—	453,055	1,863,911	772,165	20,159,899
Kern	330,471,311	45,076,355	—	19,838,173	27,308,625	12,951,975	416,908,544
Kings	39,867,246	3,579,572	—	1,315,551	1,455,279	1,414,056	75,996,669
Lake	27,129,536	2,996,942	—	1,723,885	1,426,810	672,733	47,800,960
Lassen	8,135,309	892,471	—	375,604	1,511,853	861,799	26,090,866
Los Angeles	3,731,462,032	479,513,606	2,363,940	54,257,519	334,150,012	164,013,277	4,968,196,001
Madera	29,700,508	12,567,370	—	3,306,098	7,641,182	732,675	72,670,073
Marin	166,422,757	7,661,968	5,429,336	14,356,198	17,174,223	4,761,121	137,735,779
Mariposa	7,019,253	12,549,324	—	470,877	547,038	256,691	19,042,882
Mendocino	44,350,772	8,047,791	—	2,875,533	6,061,230	410,420	74,907,471
Merced	61,420,779	6,916,416	—	4,421,958	10,925,360	3,469,736	127,901,953
Modoc	3,690,380	280,710	284,285	169,412	264,728	50,192	11,271,004
Mono	17,890,269	2,899,310	—	295,233	1,178,851	201,886	14,104,629
Monterey	121,922,049	24,508,372	—	14,781,816	9,735,253	1,987,529	196,033,928
Napa	75,308,941	16,149,277	—	5,538,350	5,264,642	1,323,336	99,807,179
Nevada	31,382,067	4,269,626	—	2,508,913	3,658,779	712,724	43,361,342
Orange	530,842,393	61,011,414	125,321	16,188,685	94,687,988	72,998,815	1,063,010,793
Placer	125,319,776	30,234,274	930,389	7,402,363	15,217,892	5,285,255	140,185,509
Plumas	10,538,599	2,777,175	—	806,072	1,315,388	523,019	19,863,830
Riverside	419,297,189	46,694,507	—	28,491,140	96,079,643	20,989,701	744,615,313
Sacramento	326,250,961	106,386,220	381,269	38,549,183	45,838,212	10,636,382	684,272,356
San Benito	12,188,354	7,748,871	334,382	1,417,788	1,099,341	332,587	30,906,629
San Bernardino	420,384,607	27,288,839	2,802,299	19,186,512	23,169,420	39,311,716	941,806,110
San Diego	853,204,919	41,196,722	—	44,871,076	83,102,368	33,086,246	1,173,648,826
San Francisco	—	—	—	—	—	—	—
San Joaquin	177,290,811	19,704,764	—	5,011,147	9,258,738	1,786,653	273,499,002
San Luis Obispo	128,159,430	16,324,773	—	14,021,967	7,277,737	1,864,867	133,028,601
San Mateo	269,566,368	27,871,105	—	11,750,079	13,554,366	20,590,584	336,306,739
Santa Barbara	163,513,171	26,166,823	—	13,611,206	14,616,758	3,778,519	179,757,285
Santa Clara	669,710,458	22,898,966	299,920	29,515,791	71,144,242	13,008,897	749,592,916
Santa Cruz	76,045,154	13,754,591	—	9,083,136	10,990,401	1,934,290	129,417,042
Shasta	38,767,562	6,877,165	54,931	2,872,164	4,533,700	1,381,615	113,192,342
Sierra	3,380,090	448,125	—	106,839	242,643	94,686	8,826,776
Siskiyou	15,761,133	1,497,433	—	1,123,484	2,357,928	1,044,171	46,237,455
Solano	108,589,255	7,062,785	—	10,637,212	14,640,624	2,861,989	180,901,688
Sonoma	181,057,089	26,945,594	—	16,993,690	21,314,424	10,491,625	283,723,109
Stanislaus	85,698,496	27,178,372	—	3,348,765	14,100,130	10,359,714	252,602,794
Sutter	22,318,406	5,056,935	—	2,336,574	2,063,492	1,483,564	55,792,312
Tehama	17,587,480	1,786,508	—	1,783,454	2,384,528	626,066	40,768,944
Trinity	5,520,239	1,310,583	—	590,003	257,499	118,864	14,683,693
Tulare	97,481,340	32,655,945	—	8,788,493	9,077,441	3,196,508	217,553,660
Tuolumne	24,312,660	5,471,246	291,248	1,461,650	1,781,743	265,873	27,714,327
Ventura	267,694,729	11,271,964	—	17,307,500	19,236,522	3,190,508	274,797,031
Yolo	40,304,914	3,998,379	1,904,214	5,959,555	8,936,089	1,762,977	96,524,938
Yuba	17,369,286	3,703,792	24,147	3,018,370	1,859,918	1,508,091	40,496,483
Totals	\$ 11,007,083,569	\$ 1,388,644,080	\$ 15,405,589	\$ 502,369,728	\$ 1,117,829,725	\$ 496,795,152	\$ 16,723,185,959

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2010-11 --- (continued)
Summary of General County Financing Sources

Counties	-- From Other Governmental Agencies - - (continued)		Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	Total Financing Sources and Transfers In
	Federal	Other					
Alameda	\$ 489,843,142	\$ 93,937,989	\$ 320,800,711	\$ 43,694,368	\$ 16,386,337	\$ 11,801,170	\$ 2,213,123,445
Alpine	1,979,622	48,000	836,785	917,120	—	612,683	18,256,511
Amador	7,386,799	272,582	3,669,697	620,192	—	—	55,551,606
Butte	107,236,474	6,150,219	19,382,168	7,479,660	1,102,980	126,129	342,973,092
Calaveras	9,527,800	512,110	6,446,581	1,445,187	32,667	652,245	68,291,156
Colusa	4,231,592	34,636	2,211,997	508,700	7,604	—	45,524,672
Contra Costa	244,395,824	22,681,159	264,428,005	17,905,453	199,758	399,301	1,330,656,528
Del Norte	18,365,059	251,656	4,546,300	905,188	—	—	57,702,122
El Dorado	47,867,090	9,996,265	19,846,085	8,967,741	27,080	1,162,179	270,804,719
Fresno	369,714,729	3,175,443	114,383,584	4,010,922	1,071,344	1,072,327	1,217,761,692
Glenn	18,417,957	1,127,825	3,983,563	628,740	—	2,681,120	62,807,758
Humboldt	71,032,721	—	12,993,237	5,585,974	—	1,536,582	235,955,439
Imperial	61,350,062	552,812	23,058,232	5,247,992	28,942	118,829	276,421,567
Inyo	10,003,090	5,500,649	5,281,518	146,141	2,149	—	62,441,556
Kern	296,201,814	4,394,783	122,042,316	13,292,085	9,505,919	—	1,297,991,900
Kings	44,973,994	3,679,182	10,292,324	5,059,148	—	—	187,633,021
Lake	25,196,974	387,028	12,087,659	2,625,038	276,687	6,625	122,330,877
Lassen	11,806,587	130,678	6,674,728	2,035,770	—	32,412	58,548,077
Los Angeles	3,378,050,538	114,896,750	1,804,833,830	162,022,615	17,364,768	6,061,301	15,217,186,189
Madera	43,253,007	2,714,218	15,931,262	781,512	50,197	1,390,126	190,738,228
Marin	61,292,740	16,495,388	42,900,883	9,931,556	48,116,800	70,000	532,348,749
Mariposa	8,502,341	—	2,858,330	1,095,747	1,515	18,214	52,362,212
Mendocino	37,815,538	5,907	12,966,884	1,537,026	56,567	—	189,035,139
Merced	110,620,361	913,730	28,027,829	15,075,005	33,764	37,375	369,764,266
Modoc	8,925,665	41,061	1,407,497	133,693	105,035	54,506	26,678,168
Mono	6,427,915	—	6,749,989	465,458	175,708	—	50,389,248
Monterey	135,131,408	4,918,256	64,313,994	7,675,787	9,176,815	14,376,360	604,561,567
Napa	17,867,001	5,052,466	31,180,522	3,369,369	514	31,992	260,893,589
Nevada	33,206,726	1,665,783	14,349,425	3,194,790	1,434,574	—	139,744,749
Orange	525,708,615	44,623,608	435,518,509	57,554,910	2,393,912	29,214,119	2,933,879,082
Placer	82,005,703	8,642,437	62,299,571	2,842,002	492,441	3,984,869	484,842,481
Plumas	8,749,836	12,190	4,831,967	990,078	—	—	50,408,154
Riverside	621,164,750	143,182,100	426,952,421	24,775,902	7,311,330	13,601,753	2,593,155,749
Sacramento	616,275,088	26,833,815	218,156,987	51,235,745	2,019,294	20,904,345	2,147,739,857
San Benito	14,249,476	—	9,597,969	3,767,461	6,438	—	81,649,296
San Bernardino	609,585,753	7,014,620	331,847,782	43,457,237	678,318	—	2,466,533,213
San Diego	837,404,251	118,032,788	352,273,985	32,490,813	2,670,028	—	3,571,982,022
San Francisco	—	—	—	—	—	—	—
San Joaquin	228,158,047	4,433,942	79,756,538	10,369,658	—	14,653,153	823,922,453
San Luis Obispo	52,372,739	10,901,605	32,214,630	6,540,077	20,112	14,542	402,741,080
San Mateo	119,517,874	14,284,903	129,608,679	33,488,670	4,960	9,301,190	985,845,517
Santa Barbara	111,477,628	35,570,953	144,749,160	11,518,131	173,492	2,897,599	707,830,725
Santa Clara	498,809,614	57,842,760	199,034,969	39,857,175	27,386,041	7,515,189	2,386,616,938
Santa Cruz	76,083,955	114,547,548	54,823,860	2,510,443	—	—	489,190,420
Shasta	70,622,950	747,675	16,329,858	3,788,373	424,831	301,671	259,894,837
Sierra	3,396,585	—	2,847,465	256,602	—	—	19,599,811
Siskiyou	17,997,489	54,532	5,877,949	1,056,227	48,702	3,942	93,060,445
Solano	108,879,472	24,522,496	79,162,736	6,193,359	10,227,956	144,695	553,824,267
Sonoma	65,985,898	27,286,726	55,796,734	52,526,678	1,475,000	194,495	743,791,062
Stanislaus	177,421,290	7,915,349	77,834,242	17,325,737	437,692	3,137,966	677,360,547
Sutter	32,629,221	2,117,068	8,818,682	2,380,747	37,006	—	135,034,007
Tehama	25,530,149	445,453	9,973,823	1,289,430	20,232	—	102,196,067
Trinity	11,905,477	123,507	1,700,100	911,907	820	36,500	37,159,192
Tulare	170,495,055	9,385,959	82,988,466	19,307,371	157,901	2,228,742	653,316,881
Tuolumne	20,848,210	777,886	11,860,999	332,940	35,622	—	95,154,404
Ventura	179,971,232	19,183,407	174,543,480	15,062,572	8,392,885	6,029	990,657,859
Yolo	53,957,302	14,675,432	18,815,633	4,044,051	2,154,462	—	253,037,946
Yuba	25,819,489	2,758,509	15,386,043	4,391,409	9,418,576	7,586,489	133,340,602
Totals	\$ 11,047,647,718	\$ 995,453,843	\$ 6,022,089,172	\$ 776,623,682	\$ 181,145,775	\$ 157,968,764	\$ 50,432,242,756

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11
Summary of County Expenditures by Function and Activity

Counties	General Function						
	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 12,156,913	\$ 61,537,901	\$ 3,179,798	\$ 12,196,118	\$ 12,289,936	\$ 176,756	\$ 6,106,077
Alpine	715,842	877,386	368,748	—	23,616	993,577	343,963
Amador	1,188,822	1,879,758	316,278	(18,086)	430,919	—	535,537
Butte	4,208,431	12,519,446	2,231,184	1,779,855	1,558,965	3,707,808	11,520
Calaveras	1,278,703	2,666,657	698,737	430,771	441,357	41,107	460,585
Colusa	975,476	1,778,796	334,856	(41,107)	338,504	—	1,101,023
Contra Costa	9,038,387	26,998,779	3,818,475	7,196,048	7,380,585	2,789,983	15,939,964
Del Norte	1,414,777	1,470,398	385,437	446,689	246,773	—	828,759
El Dorado	3,035,608	9,804,723	2,495,278	669,596	1,389,554	2,776,063	4,491,443
Fresno	8,982,216	20,631,181	2,739,451	1,873,482	3,879,645	—	—
Glenn	700,424	1,392,791	137,866	1,488	331,421	—	517,862
Humboldt	1,633,817	4,857,133	1,318,640	716,907	944,216	—	2,483,851
Imperial	2,842,831	5,719,314	2,341,682	1,352,060	644,332	—	4,474,953
Inyo	1,262,969	2,161,825	646,581	464,248	153,828	—	1,315,360
Kern	9,326,749	20,407,724	4,869,092	1,978,429	1,825,739	1,020,550	16,195,970
Kings	1,385,048	4,291,095	851,614	976,002	690,892	1,332,851	2,381,389
Lake	1,098,543	3,214,796	734,561	542,693	487,108	10,360	1,450,600
Lassen	847,020	1,823,779	430,033	210,005	297,116	374,742	954,717
Los Angeles	120,395,953	265,144,073	13,679,276	18,486,358	78,040,063	54,529,669	103,051,994
Madera	2,080,016	4,983,381	1,163,678	777,220	561,781	—	6,181,920
Marin	5,236,891	13,707,869	4,589,086	4,721,691	2,432,741	8,287,712	4,940,255
Mariposa	1,058,684	2,156,566	332,066	272,210	183,368	—	1,792,771
Mendocino	2,449,950	3,183,354	689,762	468,282	390,084	—	2,536,979
Merced	3,666,440	11,393,746	2,178,481	1,615,884	1,418,497	—	2,483,886
Modoc	806,159	947,359	72,107	—	75,455	—	675,449
Mono	1,108,319	2,549,341	836,872	—	97,202	180,980	1,954,620
Monterey	6,138,612	10,261,091	3,642,921	4,589,989	3,060,531	9,378,039	6,784,802
Napa	4,105,679	6,873,680	3,481,641	1,805,139	930,568	1,159,593	4,884,994
Nevada	1,081,065	3,838,989	108,337	20,738	1,272,130	—	618,988
Orange	29,509,250	63,795,021	10,363,490	564,997	14,184,121	—	16,082,190
Placer	8,535,865	21,786,365	3,217,429	6,998,268	4,387,207	—	6,122,972
Plumas	1,064,992	1,905,195	370,999	281,879	313,943	—	1,273,061
Riverside	22,338,015	46,723,283	5,276,653	8,028,697	9,791,388	6,762,584	33,228,372
Sacramento	6,451,085	42,835,648	5,051,725	11,847,682	8,079,624	—	12,029
San Benito	1,225,769	4,348,048	913,902	525,125	706,937	1,512,329	1,579,540
San Bernardino	17,156,172	53,996,234	9,024,253	12,456,797	6,827,907	—	28,525,822
San Diego	31,074,272	105,646,510	19,498,945	16,798,588	13,350,285	123,704,110	58,748,298
San Francisco	—	—	—	—	—	—	—
San Joaquin	5,426,534	18,060,230	722,960	1,713,548	3,462,893	—	6,339,910
San Luis Obispo	3,412,961	15,250,626	3,813,874	2,390,369	668,919	14,700,899	17,581,633
San Mateo	9,140,767	25,223,125	7,637,929	8,305,345	3,980,425	10,223,186	2,869,526
Santa Barbara	8,834,289	22,059,128	6,989,584	4,168,406	2,926,710	—	9,899,803
Santa Clara	28,137,963	82,881,908	12,322,776	11,474,738	12,246,166	14,108,333	41,827,532
Santa Cruz	3,587,990	7,959,389	1,298,443	1,888,007	2,638,089	2,258,297	64,654
Shasta	716,772	5,688,294	(502,917)	(153,600)	1,380,583	—	5,100
Sierra	518,228	1,388,859	333,771	—	84,318	214,875	187,378
Siskiyou	1,323,316	3,159,163	1,433,913	—	316,900	—	726,458
Solano	6,552,994	12,385,008	2,991,714	2,453,053	2,748,370	—	285,972
Sonoma	6,179,316	25,714,284	4,606,934	4,310,465	3,478,056	1,400,452	10,835,195
Stanislaus	7,725,317	12,837,604	2,107,975	—	1,887,646	—	5,054,182
Sutter	2,468,416	5,032,256	1,056,727	1,009,197	713,230	2,924,147	3,229,080
Tehama	579,308	3,173,575	549,585	460,940	340,920	—	1,985,707
Trinity	535,950	1,725,080	47,670	165,861	125,475	—	493,715
Tulare	2,918,499	10,065,136	1,798,125	360,604	1,166,941	457,503	1,735,144
Tuolumne	1,591,699	3,408,186	842,405	548,832	465,704	1,298,013	3,923,683
Ventura	15,423,175	30,671,447	4,541,610	3,729,332	4,659,400	—	6,854,952
Yolo	4,372,051	5,477,319	979,046	5,199,826	1,696,338	1,547,716	2,426,408
Yuba	1,807,785	2,546,861	577,945	197,398	458,966	—	863,619
Totals	\$ 438,829,094	\$ 1,144,816,713	\$ 166,540,003	\$ 169,257,063	\$ 224,904,387	\$ 267,872,234	\$ 458,262,166

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (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	\$ 107,767,764	\$ 1,601,674	\$ 5,421,556	\$ 222,434,493	\$ 178,469,380	\$ 114,211,130	\$ 230,914,751
Alpine	203,075	60,000	724,041	4,310,248	274,089	2,251,840	452,461
Amador	134,771	65,951	1,988,874	6,522,824	4,566,510	8,755,031	5,811,505
Butte	1,876,776	—	1,847,101	29,741,086	22,671,894	14,029,687	28,747,230
Calaveras	5,531,263	154,979	4,350,206	16,054,365	2,117,275	7,652,497	4,127,288
Colusa	—	26,854	199,850	4,714,252	3,630,644	5,248,839	4,764,736
Contra Costa	6,390,092	33,970	28,007,751	107,594,034	90,170,627	101,834,557	112,779,476
Del Norte	1,241,424	103,942	1,271,242	7,409,441	3,921,319	3,930,500	7,071,878
El Dorado	1,677,331	598,081	4,801,784	31,739,461	21,151,688	29,894,975	24,672,329
Fresno	1,867,651	—	4,178,174	44,151,800	87,062,016	75,238,946	134,357,603
Glenn	—	7,189	845,556	3,934,597	2,878,725	5,399,291	6,034,552
Humboldt	7,583,142	192,964	—	19,730,670	14,783,021	14,846,732	19,579,091
Imperial	1,090,182	—	744,683	19,210,037	16,424,571	18,456,769	21,560,073
Inyo	—	413,598	3,490,571	9,908,980	4,564,132	6,449,388	7,036,474
Kern	6,481,056	705,143	17,646,427	80,456,879	91,457,806	86,260,143	132,435,295
Kings	609,237	118,444	3,884,753	16,521,325	13,519,122	11,907,367	20,894,032
Lake	434,904	713,925	3,634,283	12,321,773	7,218,226	10,438,256	11,474,756
Lassen	179,544	741,432	1,274,356	7,132,744	4,145,394	3,469,373	7,758,242
Los Angeles	101,782,827	—	123,953,190	879,063,403	1,282,981,498	1,504,588,767	1,446,096,435
Madera	2,713,209	437,596	5,448,118	24,346,919	10,316,676	12,427,455	18,423,214
Marin	—	—	66,649,321	110,565,566	31,459,876	27,747,246	34,204,657
Mariposa	860,717	945,927	1,265,434	8,867,743	2,538,184	4,954,960	4,024,544
Mendocino	1,217,647	359,124	5,797,611	17,092,793	13,116,511	10,648,380	13,778,530
Merced	11,228,881	2,630,631	3,948,670	40,565,116	31,159,559	19,772,520	38,948,056
Modoc	—	—	706,321	3,282,850	1,314,872	1,733,728	956,022
Mono	1,135,879	—	1,096,641	8,959,854	5,329,988	8,121,126	4,451,866
Monterey	7,133,706	1,393,253	2,549,212	54,932,156	45,505,796	37,392,911	72,273,833
Napa	7,458,821	247,282	14,841,060	45,788,457	18,060,854	23,968,764	26,396,563
Nevada	1,717,018	257,694	622,408	9,537,367	11,736,585	14,808,540	18,378,085
Orange	27,347,984	—	61,085,407	222,932,460	340,584,586	290,832,184	329,490,820
Placer	74,520,714	5,141,496	5,032,202	135,742,518	33,029,784	54,456,471	47,165,949
Plumas	49,807	999,746	1,113,212	7,372,834	2,719,555	5,803,393	3,227,879
Riverside	20,028,249	16,414,330	13,773,911	182,365,482	230,847,063	352,868,780	234,703,788
Sacramento	21,896,225	22,956,001	12,352,714	131,482,733	200,831,528	186,893,535	210,338,013
San Benito	—	—	—	10,811,650	4,581,126	9,282,700	7,988,463
San Bernardino	81,452,946	—	50,985,442	260,425,573	177,803,795	283,752,659	225,568,961
San Diego	128,768,864	2,227,455	—	499,817,327	337,154,612	277,915,539	310,740,204
San Francisco	—	—	—	—	—	—	—
San Joaquin	8,014,517	283,637	(1,071,015)	42,953,214	80,761,910	55,116,390	95,485,488
San Luis Obispo	2,622,348	—	1,402,576	61,844,205	31,173,039	27,969,114	30,037,048
San Mateo	69,058,549	—	35,726,864	172,165,716	83,031,866	97,472,533	122,331,611
Santa Barbara	28,858,973	—	8,053,530	91,790,423	64,843,930	61,685,133	73,932,598
Santa Clara	36,893,920	—	15,775,945	255,669,281	224,252,247	115,760,688	311,424,697
Santa Cruz	39,699,295	—	4,766,116	64,160,280	29,378,472	24,385,619	36,181,139
Shasta	2,686,491	641,179	(949,378)	9,512,524	21,633,705	19,008,142	20,717,877
Sierra	—	44,708	79,417	2,851,554	490,208	2,746,345	633,826
Siskiyou	1,407,427	139,659	1,606,041	10,112,877	7,227,499	8,985,936	7,358,176
Solano	10,780,082	304,089	12,028,347	50,529,629	58,416,502	60,138,543	31,437,616
Sonoma	21,574,685	3,980,931	24,432,498	106,512,816	62,105,286	61,660,340	95,960,371
Stanislaus	10,700,298	235,956	21,757,454	62,306,432	52,816,650	34,575,963	51,489,576
Sutter	2,557,661	—	7,990,720	26,981,434	9,748,837	8,143,387	11,384,143
Tehama	132,793	32,600	95,088	7,350,516	5,651,710	7,291,801	8,819,713
Trinity	92,738	90,000	1,236,353	4,512,842	2,478,713	2,528,925	3,553,170
Tulare	4,360,968	—	4,862,749	27,725,669	52,670,500	37,497,826	57,809,872
Tuolumne	—	814,191	2,531,634	15,424,347	4,197,118	10,967,287	7,352,799
Ventura	1,400,132	—	2,742,091	70,022,139	96,513,419	144,354,056	145,430,102
Yolo	8,114,937	—	(1,343,190)	28,470,451	27,403,302	8,817,562	27,447,271
Yuba	6,830,134	143,200	1,112,075	14,537,983	7,191,156	12,114,772	17,734,818
Totals	\$ 888,167,654	\$ 66,258,831	\$ 598,367,997	\$ 4,423,276,142	\$ 4,272,084,956	\$ 4,449,465,341	\$ 4,984,149,565

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (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	\$ —	\$ —	\$ 4,104,966	\$ 85,905,595	\$ 613,605,822	\$ 42,730,116	\$ —
Alpine	177,786	51,489	221,128	898,526	4,327,319	2,609,147	—
Amador	611,535	—	1,199,784	5,191,533	26,135,898	5,128,219	—
Butte	12,829,693	1,859,958	2,005,172	6,741,727	88,885,361	15,192,443	—
Calaveras	241,705	—	1,793,763	2,216,049	18,148,577	8,138,187	—
Colusa	—	11,868	1,413,801	1,548,331	16,618,219	5,361,104	38,831
Contra Costa	—	703,343	18,886,852	35,876,215	360,251,070	89,592,131	—
Del Norte	—	—	616,853	1,726,077	17,266,627	3,257,673	—
El Dorado	—	3,087,858	5,249,258	16,715,623	100,771,731	50,680,028	—
Fresno	—	—	11,855,449	25,056,953	333,570,967	58,359,329	—
Glenn	—	39,952	1,688,515	1,959,484	18,000,519	4,644,259	—
Humboldt	—	517,440	1,909,617	12,847,304	64,483,205	16,834,696	—
Imperial	5,688,770	—	4,738,414	13,745,861	80,614,458	11,446,729	—
Inyo	—	—	757,376	4,521,487	23,328,857	8,581,385	—
Kern	121,519,252	—	11,150,720	17,065,515	459,888,731	91,468,416	—
Kings	9,050,242	—	2,776,778	2,405,986	60,553,527	6,044,871	—
Lake	—	—	1,429,322	2,664,541	33,225,101	7,783,191	—
Lassen	—	—	803,205	1,532,635	17,708,849	7,166,004	—
Los Angeles	69,045	—	35,680,358	201,607,413	4,471,023,516	298,158,453	—
Madera	4,674,147	57,268	2,503,122	3,339,707	51,741,589	15,938,486	—
Marin	14,409,835	—	4,215,013	18,920,460	130,957,087	6,009,949	—
Mariposa	2,107,177	—	890,729	3,336,520	17,852,114	6,422,002	—
Mendocino	—	237,515	2,098,324	4,307,861	44,187,121	12,607,118	—
Merced	14,006,588	259,063	4,679,611	8,052,756	116,878,153	16,386,326	—
Modoc	—	—	574,935	1,085,218	5,664,775	4,189,447	—
Mono	—	—	502,859	4,467,202	22,873,041	8,386,892	—
Monterey	—	—	11,350,081	19,381,949	185,904,570	21,600,335	—
Napa	10,491,883	—	5,936,863	11,067,604	95,922,531	8,602,232	—
Nevada	—	—	1,793,010	7,029,052	53,745,272	11,389,103	—
Orange	—	—	8,780,783	100,925,331	1,070,613,704	89,477,337	—
Placer	8,733,809	—	5,327,413	19,285,085	167,998,511	63,655,325	—
Plumas	—	—	1,373,179	1,367,510	14,491,516	7,878,687	—
Riverside	164,164,509	—	24,048,454	33,649,655	1,040,282,249	163,590,014	—
Sacramento	—	—	13,596,843	30,483,207	642,143,126	99,792,160	—
San Benito	912,781	—	1,007,446	4,181,198	27,953,714	8,241,379	—
San Bernardino	1,773,505	—	8,990,682	33,235,038	731,124,640	80,430,554	—
San Diego	15,625,309	—	14,643,091	81,730,865	1,037,809,620	95,394,248	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	11,076,374	18,739,621	261,179,783	38,626,287	—
San Luis Obispo	14,894,208	—	4,984,508	14,477,348	123,535,265	16,421,827	—
San Mateo	5,026,003	—	7,260,783	17,821,350	332,944,146	19,906,327	—
Santa Barbara	46,432,745	—	8,095,654	18,985,200	273,975,260	18,800,496	—
Santa Clara	1,608,375	716,164	10,452,957	30,349,800	694,564,928	52,240,411	—
Santa Cruz	2,839,211	—	3,897,157	12,687,821	109,369,419	16,450,987	—
Shasta	—	—	2,489,097	5,697,714	69,546,535	17,287,264	—
Sierra	—	—	244,405	683,200	4,797,984	4,325,075	—
Siskiyou	308,377	—	1,972,297	2,749,967	28,602,252	11,762,262	—
Solano	—	—	3,485,078	17,764,396	171,242,135	14,452,075	—
Sonoma	—	—	5,433,589	28,469,238	253,628,824	33,859,335	—
Stanislaus	1,382,201	—	5,459,542	17,547,686	163,271,618	24,444,495	59,356
Sutter	710,112	463,793	2,629,514	775,186	33,854,972	6,672,671	118,506
Tehama	2,836,684	—	1,393,845	2,307,534	28,301,287	10,686,198	—
Trinity	2,600	—	636,697	879,514	10,079,619	8,052,921	—
Tulare	12,130,581	12,647	7,337,551	10,234,744	177,693,721	57,011,275	—
Tuolumne	3,246,983	—	524,911	4,568,298	30,857,396	7,395,507	—
Ventura	—	—	8,059,877	20,060,606	414,418,060	30,849,606	—
Yolo	—	—	2,251,143	7,667,801	73,587,079	9,985,463	—
Yuba	—	101,353	3,083,496	2,436,788	42,662,383	14,153,577	107
Totals	\$ 478,505,651	\$ 8,119,711	\$ 311,362,244	\$ 1,060,976,885	\$ 15,564,664,353	\$ 1,866,552,034	\$ 216,800

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (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	\$ —	\$ 2,240,866	\$ 44,970,982	\$ 119,103,207	\$ 140,948,345	\$ 286,613,208	\$ 23,739,839
Alpine	—	—	2,609,147	672,951	21,864	677,199	249,764
Amador	—	—	5,128,219	3,408,125	—	3,641,466	553,308
Butte	—	—	15,192,443	21,195,371	—	40,568,526	3,306,435
Calaveras	—	—	8,138,187	3,526,787	—	4,212,414	937,866
Colusa	—	—	5,399,935	4,035,681	21,661	4,721,590	446,897
Contra Costa	82,658	—	89,674,789	66,631,969	2,442,980	141,385,608	14,261,198
Del Norte	—	—	3,257,673	2,343,537	—	4,121,823	548,649
El Dorado	—	—	50,680,028	13,394,091	—	14,026,822	1,744,131
Fresno	2,235,890	—	60,595,219	57,917,563	21,517,742	73,485,026	16,346,870
Glenn	—	—	4,644,259	5,351,372	891,999	5,788,270	1,063,995
Humboldt	—	—	16,834,696	15,741,558	2,885,494	24,980,873	1,898,620
Imperial	—	—	11,446,729	22,228,717	—	24,966,270	1,990,742
Inyo	—	—	8,581,385	4,636,092	—	3,448,417	772,295
Kern	—	—	91,468,416	41,688,062	1,151,988	80,828,877	10,655,511
Kings	—	—	6,044,871	9,523,902	3,315,539	12,521,832	1,124,862
Lake	—	—	7,783,191	4,834,016	—	7,979,814	1,908,493
Lassen	—	—	7,166,004	2,427,448	2,646	5,042,111	913,483
Los Angeles	—	6,000,931	304,159,384	813,727,866	236,727,208	1,357,450,012	163,168,998
Madera	416,115	—	16,354,601	4,584,046	7,340,520	12,531,120	1,071,505
Marin	34,726	—	6,044,675	33,186,440	6,172,722	35,394,031	6,068,895
Mariposa	—	—	6,422,002	2,460,449	—	4,341,418	785,790
Mendocino	—	—	12,607,118	6,472,366	2,144,937	19,153,689	2,419,027
Merced	—	—	16,386,326	13,691,198	3,969,372	18,470,174	5,281,180
Modoc	—	—	4,189,447	2,055,826	—	2,563,197	681,492
Mono	—	—	8,386,892	3,710,986	4,329,391	1,801,141	651,477
Monterey	—	—	21,600,335	64,857,067	1,897,072	51,571,604	4,191,496
Napa	—	—	8,602,232	16,721,736	—	19,852,243	4,160,349
Nevada	—	—	11,389,103	7,473,507	1,883,117	16,294,367	1,458,464
Orange	—	6,519,524	95,996,861	136,053,577	177,247,635	241,927,474	21,484,562
Placer	—	—	63,655,325	16,233,348	7,662,381	27,961,817	—
Plumas	—	—	7,878,687	4,304,836	24,224	3,336,490	75,000
Riverside	—	3,049,043	166,639,057	168,804,120	23,259,773	137,921,457	20,818,701
Sacramento	—	—	99,792,160	234,583,403	127,747,378	166,843,510	20,222,693
San Benito	—	—	8,241,379	2,460,804	—	4,432,510	986,240
San Bernardino	—	—	80,430,554	81,103,755	32,725,255	192,414,560	424,031
San Diego	—	—	95,394,248	125,605,830	163,030,298	291,562,059	39,012,850
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	38,626,287	30,683,552	—	68,580,501	7,300,157
San Luis Obispo	—	—	16,421,827	23,548,263	3,000,000	34,903,833	4,413,823
San Mateo	1,285,859	—	21,192,186	72,992,369	7,314,751	105,393,198	15,371,255
Santa Barbara	1,532,283	—	20,332,779	33,613,293	49,678,691	61,485,751	8,572,051
Santa Clara	—	326,472	52,566,883	109,192,571	3,919,638	269,420,360	37,929,064
Santa Cruz	—	201,314	16,652,301	28,348,476	21,242,714	48,400,879	6,198,823
Shasta	522,607	—	17,809,871	15,060,895	3,623,371	23,588,495	3,235,991
Sierra	—	—	4,325,075	1,197,753	—	1,861,957	116,903
Siskiyou	19,301	—	11,781,563	5,086,573	—	12,655,776	637,112
Solano	—	—	14,452,075	45,665,969	8,478,557	45,557,223	5,181,515
Sonoma	—	—	33,859,335	52,436,692	—	47,872,735	13,031,460
Stanislaus	—	—	24,503,851	2,536,632	48,288,441	55,780,099	4,847,159
Sutter	—	—	6,791,177	11,373,910	—	23,507,909	—
Tehama	—	—	10,686,198	3,862,209	1,907,935	9,598,285	1,142,426
Trinity	165,815	—	8,218,736	2,087,819	—	3,258,791	539,551
Tulare	—	—	57,011,275	27,246,888	32,541,009	48,044,186	7,234,244
Tuolumne	—	—	7,395,507	4,864,813	—	6,860,127	—
Ventura	—	—	30,849,606	98,926,108	—	47,752,433	16,529,647
Yolo	—	—	9,985,463	12,540,203	11,668,876	15,903,053	2,010,725
Yuba	—	—	14,153,684	6,508,150	—	—	—
Totals	\$ 6,295,254	\$ 18,338,150	\$ 1,891,402,238	\$ 2,724,524,747	\$ 1,161,025,524	\$ 4,275,258,610	\$ 509,717,614

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function---	-----Sanitation-----	-----Public Assistance Function-----				
	(continued)	Refuse Collection Total	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
	Total						
Alameda	\$ 570,404,599	\$ —	\$ 309,976,852	\$ 182,573,094	\$ 20,327,363	\$ 2,582,253	\$ —
Alpine	1,621,778	14,143	1,077,788	248,676	85	—	—
Amador	7,602,899	—	6,874,385	2,018,906	29,689	—	105,103
Butte	65,070,332	—	76,235,183	57,299,273	285	70,126	229,127
Calaveras	8,677,067	—	13,362,080	374,972	119,802	716	—
Colusa	9,225,829	—	6,576,717	74,370	11,061	12,898	84,912
Contra Costa	224,721,755	—	234,598,032	75,965,233	8,729,590	—	684,291
Del Norte	7,014,009	—	12,628,558	4,754,699	58,158	—	112,897
El Dorado	29,165,044	—	31,485,476	15,463,189	83,172	—	321,794
Fresno	169,267,201	—	476,526,326	34,626,771	10,291,583	—	232,281
Glenn	13,095,636	—	14,560,965	6,740,979	99,428	—	42,202
Humboldt	45,506,545	—	58,907,059	8,512,588	2,964,470	—	30,903
Imperial	49,185,729	—	73,708,988	15,213,722	88,047	—	148,684
Inyo	8,856,804	677,633	6,204,841	—	181,876	—	118,287
Kern	134,324,438	—	354,350,117	4,242,169	188,967	—	693,596
Kings	26,486,135	—	56,799,685	107,652	80,626	—	462,603
Lake	14,722,323	—	35,376,383	1,668,327	220,354	—	215,585
Lassen	8,385,688	—	11,615,354	2,697,294	417,059	—	83,148
Los Angeles	2,571,074,084	—	3,371,783,013	1,471,799,076	271,589,466	1,980,967	2,000,959
Madera	25,527,191	1,257,549	48,226,754	3,342,293	921,851	—	110,448
Marin	80,822,088	—	30,547,414	16,145,264	3,335,173	—	90,604
Mariposa	7,587,657	—	4,845,433	5,081,549	26,979	—	43,641
Mendocino	30,190,019	—	27,098,460	26,632,825	816,149	—	252,713
Merced	41,411,924	—	114,968,335	25,652,571	441,946	—	279,384
Modoc	5,300,515	—	3,949,333	1,473,564	86,547	36,032	34,669
Mono	10,492,995	—	3,139,231	1,178,679	22,195	—	39,004
Monterey	122,517,239	538,139	153,007,156	4,376,557	1,027,456	—	540,430
Napa	40,734,328	—	18,931,592	12,736,644	283,368	344,428	130,182
Nevada	27,109,455	—	21,345,610	4,765,357	153,414	1,596,512	175,638
Orange	576,713,248	—	518,029,133	187,055,390	7,319,272	—	—
Placer	51,857,546	—	61,815,409	32,644,401	1,287,490	—	499,529
Plumas	7,740,550	4,266	6,824,640	1,142,559	152,500	52,819	104,722
Riverside	350,804,051	—	546,608,682	263,029,713	565,393	—	1,020,343
Sacramento	549,396,984	—	615,875,434	14,851	16,183,164	—	—
San Benito	7,879,554	—	14,469,211	3,002,651	175	30,528	51,218
San Bernardino	306,667,601	—	880,109,240	1,358,716	1,624,440	—	1,546,202
San Diego	619,211,037	6,526,257	544,572,271	396,721,818	2,044,958	10,994,680	747,311
San Francisco	—	—	—	—	—	—	—
San Joaquin	106,564,210	4,278	279,299,071	37,799,347	3,144,454	6,123,423	321,115
San Luis Obispo	65,865,919	163,359	56,337,850	26,734,315	5,612,794	5,240,608	316,302
San Mateo	201,071,573	2,432,934	71,615,996	84,450,848	—	—	—
Santa Barbara	153,349,786	—	103,400,214	23,361,619	944,633	1,822,076	280,637
Santa Clara	420,461,633	1,216,092	430,223,056	238,031,843	3,005,672	1,819,223	610,277
Santa Cruz	104,190,892	—	94,070,254	3,817,470	454,801	206,785	275,388
Shasta	45,508,752	—	86,030,037	—	1,607,867	—	330,853
Sierra	3,176,613	—	2,181,356	846,956	—	—	—
Siskiyou	18,379,461	—	17,293,264	1,576,245	185,318	—	77,938
Solano	104,883,264	—	119,899,693	17,195,085	13,075,549	76,226	557,343
Sonoma	113,340,887	—	133,051,136	26,363,043	1,382,083	—	443,560
Stanislaus	111,452,331	—	143,922,952	100,646,930	—	—	—
Sutter	34,881,819	—	28,502,772	4,640,376	64,811	—	83,547
Tehama	16,510,855	6,944	34,718,415	311,561	294,006	103,338	46,107
Trinity	5,886,161	—	6,691,535	—	51,126	—	52,224
Tulare	115,066,327	—	141,609,204	84,055,507	2,370,006	432,103	216,644
Tuolumne	11,724,940	1,126,611	18,644,193	—	—	342,227	160,320
Ventura	163,208,188	—	139,758,158	36,621,254	1,849,494	—	—
Yolo	42,122,857	—	66,057,538	—	322,733	567,552	234,928
Yuba	6,508,150	—	41,962,996	4,725,208	74,655	—	264,849
Totals	\$ 8,670,526,495	\$ 13,968,205	\$ 10,782,280,830	\$ 3,561,913,999	\$ 386,213,553	\$ 34,435,520	\$ 15,504,442

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (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	\$ 91,727,570	\$ 607,187,132	\$ —	\$ 21,570,655	\$ 120,374	\$ 670,252	\$ 22,361,281
Alpine	—	1,326,549	53,045	208,948	—	144,322	406,315
Amador	—	9,028,083	—	905,460	154,159	—	1,059,619
Butte	812,884	134,646,878	—	2,064,496	180,713	—	2,245,209
Calaveras	166,369	14,023,939	—	441,704	159,329	—	601,033
Colusa	385,771	7,145,729	10,745	734,959	252,977	—	998,681
Contra Costa	70,907,874	390,885,020	—	22,772,479	194,191	—	22,966,670
Del Norte	—	17,554,312	—	—	30,898	—	30,898
El Dorado	2,403,425	49,757,056	—	3,223,583	279,363	—	3,502,946
Fresno	10,206,512	531,883,473	—	26,543,739	474,638	—	27,018,377
Glenn	2,012,283	23,455,857	—	138,295	246,319	—	384,614
Humboldt	5,433,859	75,848,879	—	2,932,536	140,051	—	3,072,587
Imperial	13,463,558	102,622,999	—	403,809	399,213	147,646	950,668
Inyo	152,559	6,657,563	—	625,296	99,470	—	724,766
Kern	49,006,842	408,481,691	—	7,902,032	469,706	—	8,371,738
Kings	14,238,875	71,689,441	—	1,916,316	197,289	—	2,113,605
Lake	4,301,379	41,782,028	—	1,043,897	164,499	—	1,208,396
Lassen	885,296	15,698,151	—	—	71,797	—	71,797
Los Angeles	112,865,303	5,232,018,784	—	109,899,995	—	—	109,899,995
Madera	275,352	52,876,698	—	1,091,223	100,150	—	1,191,373
Marin	15,468,769	65,587,224	—	11,674,886	266,393	—	11,941,279
Mariposa	1,262,520	11,260,122	168,400	515,486	146,144	—	830,030
Mendocino	—	54,800,147	—	1,451,340	206,776	—	1,658,116
Merced	10,203,301	151,545,537	—	2,565,601	288,054	—	2,853,655
Modoc	—	5,580,145	—	319,764	99,282	—	419,046
Mono	—	4,379,109	—	—	36,022	—	36,022
Monterey	11,064,895	170,016,494	—	7,895,117	519,546	—	8,414,663
Napa	3,973,159	36,399,373	—	7,105,264	404,552	—	7,509,816
Nevada	2,810,131	30,846,662	—	2,048,149	87,480	—	2,135,629
Orange	48,399,615	760,803,410	—	34,245,207	—	—	34,245,207
Placer	1,740,697	97,987,526	—	5,550,464	324,641	—	5,875,105
Plumas	828,885	9,106,125	—	716,178	84,098	—	800,276
Riverside	—	811,224,131	—	19,057,873	547,755	—	19,605,628
Sacramento	—	632,073,449	—	9,754,615	324,676	—	10,079,291
San Benito	2,426,843	19,980,626	—	763,735	73,609	—	837,344
San Bernardino	62,539,138	947,177,736	2,897,138	14,982,097	—	—	17,879,235
San Diego	67,424,877	1,022,505,915	—	28,103,338	861,521	—	28,964,859
San Francisco	—	—	—	—	—	—	—
San Joaquin	15,471,693	342,159,103	—	5,389,036	302,592	—	5,691,628
San Luis Obispo	4,396,291	98,638,160	—	7,261,581	351,032	1,113,997	8,726,610
San Mateo	53,145,775	209,212,619	—	—	120,305	—	120,305
Santa Barbara	17,405,811	147,214,990	—	3,206,202	203,978	—	3,410,180
Santa Clara	7,471,800	681,161,871	—	—	123,690	—	123,690
Santa Cruz	1,032,705	99,857,403	—	4,861,407	117,724	—	4,979,131
Shasta	6,152,413	94,121,170	—	1,213,213	199,932	—	1,413,145
Sierra	86,179	3,114,491	—	23,160	—	—	23,160
Siskiyou	—	19,132,765	—	366,513	80,238	—	446,751
Solano	6,321,138	157,125,034	—	16,740,168	310,659	—	17,050,827
Sonoma	8,978,401	170,218,223	—	—	620,865	—	620,865
Stanislaus	18,795,383	263,365,265	—	7,733,885	457,588	—	8,191,473
Sutter	—	33,291,506	—	1,409,503	228,845	—	1,638,348
Tehama	346,962	35,820,389	—	548,602	165,375	—	713,977
Trinity	86,247	6,881,132	—	224,453	51,800	—	276,253
Tulare	12,951,779	241,635,243	—	4,424,454	907,754	—	5,332,208
Tuolumne	—	19,146,740	—	975,885	149,934	—	1,125,819
Ventura	45,435,538	223,664,444	—	9,047,871	432,559	—	9,480,430
Yolo	4,367,481	71,550,232	—	5,746,781	201,159	—	5,947,940
Yuba	2,473,670	49,501,378	—	534,065	59,311	—	593,376
Totals	\$ 812,307,807	\$ 15,592,656,151	\$ 3,129,328	\$ 420,875,315	\$ 13,091,025	\$ 2,076,217	\$ 439,171,885

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (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	\$ —	\$ —	\$ 674,915	\$ —	\$ 674,915	\$ 88,435,200
Alpine	301,981	—	—	—	301,981	40,000
Amador	194,999	59,726	—	—	254,725	422,242
Butte	55,947	—	—	—	55,947	659,598
Calaveras	796,564	31,002	—	—	827,566	548,232
Colusa	201,797	—	40,553	—	242,350	358,744
Contra Costa	42,743	—	—	—	42,743	40,736,224
Del Norte	351,404	15,449	—	—	366,853	180,000
El Dorado	469,157	111,085	—	—	580,242	141,583
Fresno	2,329,733	—	—	—	2,329,733	20,030,000
Glenn	—	—	—	—	—	211,411
Humboldt	1,762,705	—	32,646	—	1,795,351	1,075,449
Imperial	695,812	—	—	—	695,812	2,123,983
Inyo	644,407	209,478	—	—	853,885	384,692
Kern	11,371,343	—	124,497	—	11,495,840	24,566,977
Kings	1,865,726	—	—	—	1,865,726	623,120
Lake	1,857,609	149,685	—	—	2,007,294	—
Lassen	85,196	—	—	—	85,196	—
Los Angeles	141,569,398	91,528,069	—	—	233,097,467	171,412,557
Madera	589	—	—	—	589	945,465
Marin	4,108,100	3,092,578	—	—	7,200,678	4,586,109
Mariposa	316,911	123,594	—	—	440,505	148,000
Mendocino	—	244,358	—	—	244,358	4,690,161
Merced	2,473,617	—	—	—	2,473,617	5,959,611
Modoc	30,719	29,627	—	—	60,346	—
Mono	18,884	—	—	—	18,884	261,538
Monterey	8,243,095	—	—	—	8,243,095	5,213,384
Napa	1,455	—	—	—	1,455	2,590,371
Nevada	—	—	—	—	—	1,166,465
Orange	538,935	—	—	18,205,728	18,744,663	85,219,156
Placer	3,215,453	801,233	—	—	4,016,686	2,714,729
Plumas	977,606	176,056	94,237	—	1,247,899	534,704
Riverside	—	411,911	—	—	411,911	37,232,527
Sacramento	14,312,020	—	—	—	14,312,020	33,210,572
San Benito	791,697	—	—	—	791,697	225,000
San Bernardino	10,617,832	4,175,020	—	—	14,792,852	49,742,279
San Diego	24,572,174	—	—	—	24,572,174	59,961,579
San Francisco	—	—	—	—	—	—
San Joaquin	5,379,098	243,600	—	—	5,622,698	2,996,304
San Luis Obispo	5,701,295	—	—	—	5,701,295	4,355,000
San Mateo	8,964,339	—	—	—	8,964,339	11,873,993
Santa Barbara	10,092,310	702,064	—	—	10,794,374	5,621,410
Santa Clara	39,705,613	—	—	—	39,705,613	31,422,202
Santa Cruz	5,559,424	285,169	27,298	—	5,871,891	3,490,138
Shasta	29,903	—	91,406	—	121,309	1,970,595
Sierra	438,880	—	—	—	438,880	60,319
Siskiyou	—	19,698	—	—	19,698	263,020
Solano	1,489,754	—	—	—	1,489,754	18,663,794
Sonoma	11,346,099	—	1,588,470	—	12,934,569	26,330,491
Stanislaus	11,743,556	—	—	—	11,743,556	17,667,180
Sutter	219,127	253,271	94,794	—	567,192	144,905
Tehama	119,903	—	120,180	—	240,083	335,000
Trinity	—	—	—	—	—	902,761
Tulare	3,159,828	130,412	—	—	3,290,240	10,920,000
Tuolumne	894,339	—	—	—	894,339	125,000
Ventura	—	—	—	—	—	6,621,168
Yolo	1,674,098	—	—	—	1,674,098	1,148,464
Yuba	—	—	—	—	—	310,000
Totals	\$ 341,333,174	\$ 102,793,085	\$ 2,888,996	\$ 18,205,728	\$ 465,220,983	\$ 791,573,406

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2010-11 --- (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	\$ 16,500,838	\$ —	\$ 104,936,038	\$ 2,186,575,262	\$ 10,108,623	\$ 2,196,683,885
Alpine	27,735	—	67,735	14,985,215	—	14,985,215
Amador	326,019	—	748,261	56,480,528	150,000	56,630,528
Butte	2,036,586	558,542	3,254,726	339,091,982	—	339,091,982
Calaveras	1,738,070	—	2,286,302	68,757,036	—	68,757,036
Colusa	131,605	—	490,349	44,835,344	—	44,835,344
Contra Costa	27,159,312	—	67,895,536	1,264,031,617	42,290,131	1,306,321,748
Del Norte	304,030	—	484,030	53,383,843	—	53,383,843
El Dorado	6,060	—	147,643	266,344,151	132,987	266,477,138
Fresno	21,451,318	—	41,481,318	1,210,298,088	—	1,210,298,088
Glenn	136,348	—	347,759	63,863,241	—	63,863,241
Humboldt	683,708	—	1,759,157	229,031,090	—	229,031,090
Imperial	3,971,067	—	6,095,050	270,821,482	—	270,821,482
Inyo	15,578	—	400,270	59,990,143	1,920,777	61,910,920
Kern	21,176,603	—	45,743,580	1,240,231,313	35,896,660	1,276,127,973
Kings	827,054	—	1,450,174	186,724,804	—	186,724,804
Lake	—	—	—	113,050,106	22,533	113,072,639
Lassen	—	—	—	56,248,429	3,727	56,252,156
Los Angeles	243,306,179	13,666,554	428,385,290	14,228,721,923	886,532,781	15,115,254,704
Madera	818,154	—	1,763,619	175,060,128	96,757	175,156,885
Marin	7,879,508	—	12,465,617	425,584,214	—	425,584,214
Mariposa	67,058	—	215,058	53,475,231	49,364	53,524,595
Mendocino	6,028,506	6,276,999	16,995,666	177,775,338	—	177,775,338
Merced	3,909,049	—	9,868,660	381,982,988	85,988	382,068,976
Modoc	—	—	—	24,497,124	—	24,497,124
Mono	31,912	—	293,450	55,440,247	—	55,440,247
Monterey	6,780,139	515,137	12,508,660	584,675,351	3,550,240	588,225,591
Napa	1,361,151	—	3,951,522	238,909,714	528,637	239,438,351
Nevada	716,365	—	1,882,830	136,646,318	—	136,646,318
Orange	32,303,472	3,272,428	120,795,056	2,900,844,609	3,586,883	2,904,431,492
Placer	2,262,671	—	4,977,400	532,110,617	6,533,021	538,643,638
Plumas	812,048	—	1,346,752	49,988,905	—	49,988,905
Riverside	40,825,453	8,234,495	86,292,475	2,657,624,984	4,945,273	2,662,570,257
Sacramento	98,203,154	726,479	132,140,205	2,211,419,968	—	2,211,419,968
San Benito	15,070	—	240,070	76,736,034	—	76,736,034
San Bernardino	21,114,189	2,602,967	73,459,435	2,431,957,626	21,597,575	2,453,555,201
San Diego	67,425,746	2,792,222	130,179,547	3,464,980,984	—	3,464,980,984
San Francisco	—	—	—	—	—	—
San Joaquin	6,299,716	—	9,296,020	812,097,221	18,466,841	830,564,062
San Luis Obispo	6,118,933	—	10,473,933	391,370,573	25,000	391,395,573
San Mateo	18,141,439	—	30,015,432	978,119,250	64,802,301	1,042,921,551
Santa Barbara	3,853,829	1,040,000	10,515,239	711,383,031	4,318,705	715,701,736
Santa Clara	41,704,157	3,356,616	76,482,975	2,221,952,966	103,782,164	2,325,735,130
Santa Cruz	3,365,872	—	6,856,010	411,937,327	—	411,937,327
Shasta	2,417,102	—	4,387,697	242,421,003	2,508,082	244,929,085
Sierra	23,318	—	83,637	18,811,394	15,000	18,826,394
Siskiyou	1,051,579	—	1,314,599	89,789,966	3,942	89,793,908
Solano	10,221,719	90,661	28,976,174	545,748,892	—	545,748,892
Sonoma	31,391,318	—	57,721,809	748,837,328	483,531	749,320,859
Stanislaus	6,107,077	—	23,774,257	668,608,783	6,531,568	675,140,351
Sutter	76,869	—	221,774	138,228,222	33,411	138,261,633
Tehama	348,093	38,682	721,775	100,352,024	232,309	100,584,333
Trinity	828,829	—	1,731,590	37,586,333	169,103	37,755,436
Tulare	2,115,774	—	13,035,774	640,790,457	3,134,377	643,924,834
Tuolumne	374,108	—	499,108	89,194,807	1,540,781	89,735,588
Ventura	1,741,511	2,674,011	11,036,690	922,679,557	43,169,080	965,848,637
Yolo	1,039,558	431,797	2,619,819	235,957,939	1,352,844	237,310,783
Yuba	104,438	—	414,438	128,371,392	31,800	128,403,192
Totals	\$ 767,676,994	\$ 46,277,590	\$ 1,605,527,990	\$ 48,666,414,442	\$ 1,268,632,796	\$ 49,935,047,238

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Alameda

Taxes			Federal	
Property Taxes			Public Assistance Administration	176,546,043
County Wide Secured and Unsecured	\$	298,494,862	Public Assistance Programs	127,646,931
Less Than County Wide Funds - Secured and Unsecured		15,372,466	Health Administration	50,807,015
Property Tax In-Lieu of Vehicle License Fees		150,120,412	Workforce Investment Act (WIA)	17,282,626
Voter Approved Indebtedness		—	Community Development Block Grant	3,860,280
Prior Year Secured and Unsecured		166,880	Health Grants	79,331,725
Total Property Taxes		464,154,620	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		16,925,473	Office of Criminal Justice and Planning Programs	1,676,753
Transportation Tax (Non-Transit)		2,578,917	DEA Programs/Drug and Alcohol Programs	10,214,187
Property Transfer		8,873,363	District Attorney Programs	186,626
Transient Lodging		403,572	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		3,278,075	Road Projects	9,070,802
Construction Development Taxes		—	Law Enforcement	5,701,993
Utility Users Tax		11,915,162	Other	7,518,161
Other		29,410,723	Total Federal	489,843,142
Total Other Taxes		73,385,285	Other Aid	
Total Taxes		537,539,905	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	93,937,989
Operations		—	Total Other Aid	93,937,989
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	7,934,695
Licenses, Permits and Franchises			Property Tax Administrative Fees	10,822,757
Animal Licenses		14,523	Auditing and Accounting Fees	531,687
Business Licenses		82,000	Communication Services	67,258
Construction Permits		1,585,561	Election Services	5,736,126
Road Privileges and Permits		369,618	Legal Services	4,433,293
Zoning Permits		46,631	Planning and Engineering Services	1,868,111
Franchises		2,183,021	Agricultural Services	248,518
Other		1,516,629	Civil Process Services	588,649
Total Licenses Permits and Franchises		5,797,983	Court Fees and Costs	9,962,690
Fines, Forfeitures and Penalties			Booking Fees	1,465,088
Vehicle Code Fines		5,154,709	Estate Fees	627,267
Other Court Fines		2,614,744	Humane Services	875,889
Forfeitures and Penalties		11,167,390	Law Enforcement Services	60,581,614
Penalties and Cost on Delinquent Taxes		11,211,538	Recording Fees	13,173,683
Total Fines, Forfeitures and Penalties		30,148,381	Road and Street Services	535,148
Revenue from Use of Money and Property			Health Fees	17,238,185
Interest		9,991,204	Mental Health Services	110,410,694
Rents and Concessions		6,845,453	California Children Services	4,098
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		16,836,657	Institutional Care and Services	41,871,133
Aid from Other Governmental Agencies			Library Services	2,239,975
State			Park and Recreation Fees	—
Highway Users Tax		26,052,041	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,557,546
Realignment from the Vehicle License Fee Fund		52,587,540	Building Maintenance and Grounds	608,174
Public Assistance Administration		77,106,946	Administrative Services	4,794,094
Public Assistance Programs		134,486,892	Other	22,624,339
Realignment for Social Services		55,103,961	Total Charges for Current Services	320,800,711
Health:			Miscellaneous Revenue	
Aid for Mental Health		48,384,055	Other Sales	418,755
Realignment for Mental Health		36,151,224	Tobacco Settlement	15,616,408
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		6,838,402	Cancelled Warrants	—
Other Aid for Health		28,802,280	Other	27,659,205
Realignment for Health Services		15,128,128	Total Miscellaneous Revenue	43,694,368
Homeowners' Property Tax Relief		3,345,491	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	13,993,446
SB90 Mandated Costs		4,484,970	Proceeds from the Sale of Bonds	—
Public Safety Fund		103,837,043	Other Long-Term Debt Proceeds	2,392,891
Other:			Total Other Financing Sources	16,386,337
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,415,379	Total General County Revenues Before Transfers	2,201,322,275
Office of Criminal Justice and Planning Programs		22,229	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		3,761,054	Operating Transfers Between Funds Other Than Governmental and Enterprise	11,801,170
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 2,213,123,445
Other		45,829,167		
Total State		646,336,802		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 6,054,752	Total Roads	42,730,116
Clerk of the Board	1,425,589	Total Transportation Terminals	—
Administrative Officer	4,676,572	Total Transportation Systems	—
Other	—	Total Parking Facilities	2,240,866
Total Legislative and Administrative	12,156,913	Total Public Ways and Facilities	44,970,982
Finance		Health	
Auditor-Controller	12,521,653	Total Public Health	119,103,207
Treasurer-Tax Collector	8,656,403	Total Medical Care	140,948,345
Assessor	20,374,749	Total Mental Health	286,613,208
Other	19,985,096	Total Drug and Alcohol Abuse Services	23,739,839
Total Finance	61,537,901	Total Health	570,404,599
Counsel		Sanitation	
County Counsel	3,179,798	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,179,798	Public Assistance	
Total Personnel	12,196,118	Welfare	
Total Elections	12,289,936	Administration	61,579,669
Total Communications	176,756	Aid Programs - Cash (Grants)	248,397,183
Total Property Management	6,106,077	Total Welfare	309,976,852
Plant Acquisition		Social Services	
Jails	1,734,192	Administration and Programs	182,573,094
Courts	733,210	Other	—
Other	105,300,362	Total Social Services	182,573,094
Total Plant Acquisition	107,767,764	General Relief	
Total Promotion	1,601,674	Aid to Indigents	20,277,873
Total Other General	5,421,556	Indigent Burial	49,490
Total General	222,434,493	Total General Relief	20,327,363
Public Protection		Total Care of Court Wards	2,582,253
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,273,046	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,082,858	Workforce Investment Act (WIA)	84,062,948
Other Trial Court	22,840,223	Other	7,664,622
County Clerk	—	Total Other Public Assistance	91,727,570
Grand Jury (Including Audit)	302,619	Total Public Assistance	607,187,132
District Attorney-Prosecution	57,258,324	Education	
District Attorney-Family Support	24,540,522	Total School Administration	—
Public Defender	31,417,414	Total Library Services	21,570,655
Court Appointed Counsel	4,907,474	Total Agricultural Education	120,374
Other	5,846,900	Total Other Education	670,252
Total Judicial	178,469,380	Total Education	22,361,281
Total Police Protection	114,211,130	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	142,095,063	Total Cultural Services	—
Juvenile Detention	37,235,884	Total Veterans Memorial Building	674,915
Probation	51,583,804	Total Small Craft Harbors	—
Total Detention and Correction	230,914,751	Total Recreation and Cultural	674,915
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	88,435,200
Protective Inspection		Total Interest on Long-Term Debt	16,500,838
Agricultural Commissioner	1,637,724	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,573,762	Total Debt Service	104,936,038
Other	893,480	Total General County Expenditures Before Transfers	2,186,575,262
Total Protective Inspection	4,104,966	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	114,767	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,108,623
Recorder	9,202,956	Total General County Expenditures and Transfers Out	\$ 2,196,683,885
Coroner	5,926,612		
Emergency Services	2,984,297		
Planning and Zoning	41,183,924		
Pound	2,750,954		
Other	23,742,085		
Total Other Protection	85,905,595		
Total Public Protection	613,605,822		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,702,535,000	\$ 540,000,000	\$ 1,162,535,000

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 344,490,000	\$ 591,015,000
Total Pension Obligation Bonds				935,505,000	935,505,000	344,490,000	591,015,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	1,235,900	199,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	375,000	20,000
Total Special Assessment Bonds				1,830,000	1,830,000	1,610,900	219,100
Other Long-Term Debt Schedule							
ABAG 40 2004B Refunding	—	—	—	—	—	—	835,000
Acute Tower Project	—	—	—	—	—	—	25,000,000
Compensated Absences	—	—	—	—	—	—	54,776,419
Countywide Light Retrofit	—	—	—	—	—	—	1,559,062
Fuel Cell Energy Center	—	—	—	—	—	—	1,934,094
Juv Justice Ctr Solar Power Project	—	—	—	—	—	—	2,081,749
Photovoltaic System for CV Library	—	—	—	—	—	—	1,177,891
PWA Streetlights	—	—	—	—	—	—	1,215,000
Solar II Power Project	—	—	—	—	—	—	1,711,251
Solar Panels ECA	—	—	—	—	—	—	—
Solar Panels ECX	—	—	—	—	—	—	222,042
SRJ Fuel Cell Power Project	—	—	—	—	—	—	2,842,498
Total Other Long-Term Debt Schedule				—	—	—	93,355,006
County Total Bonds and Other Long-Term Debt				\$ 937,335,000	\$ 937,335,000	\$ 346,100,900	\$ 684,589,106

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations **\$ 1,394,309,278**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2010-11
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 \$26.4 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 2010-11
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	70,417
County Wide Secured and Unsecured	\$	4,530,998	Public Assistance Programs	46,568
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		139,170	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		442,872	Health Grants	—
Total Property Taxes		5,113,040	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	15,265
Sales and Use Taxes		260,156	Office of Criminal Justice and Planning Programs	3,016
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	496,691
Property Transfer		30,017	District Attorney Programs	—
Transient Lodging		563,496	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	33,202
Utility Users Tax		—	Other	1,314,463
Other		—	Total Federal	1,979,622
Total Other Taxes		853,669	Other Aid	
Total Taxes		5,966,709	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	48,000
Operations		—	Total Other Aid	48,000
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	—
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		319	Auditing and Accounting Fees	—
Business Licenses		3,950	Communication Services	—
Construction Permits		94,656	Election Services	647
Road Privileges and Permits		1,100	Legal Services	1,824
Zoning Permits		—	Planning and Engineering Services	6,263
Franchises		32,518	Agricultural Services	—
Other		1,056	Civil Process Services	625
Total Licenses Permits and Franchises		133,599	Court Fees and Costs	30
Fines, Forfeitures and Penalties			Booking Fees	3,500
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		130,374	Humane Services	—
Forfeitures and Penalties		—	Law Enforcement Services	7,623
Penalties and Cost on Delinquent Taxes		126,683	Recording Fees	22,212
Total Fines, Forfeitures and Penalties		257,057	Road and Street Services	141,703
Revenue from Use of Money and Property			Health Fees	89,837
Interest		169,202	Mental Health Services	825
Rents and Concessions		208,298	California Children Services	—
Royalties		—	Sanitation Services	3,124
Total Revenue from the Use of Money and Property		377,500	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	8,674
State			Park and Recreation Fees	13,189
Highway Users Tax		543,512	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		155,318	Building Maintenance and Grounds	—
Public Assistance Administration		418,887	Administrative Services	40,167
Public Assistance Programs		28,662	Other	496,542
Realignment for Social Services		168,298	Total Charges for Current Services	836,785
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,566,000	Other Sales	89
Realignment for Mental Health		132,902	Tobacco Settlement	12,095
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		191,481	Other	904,936
Realignment for Health Services		32,071	Total Miscellaneous Revenue	917,120
Homeowners' Property Tax Relief		7,855	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		107,876	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		217,552	Total General County Revenues Before Transfers	17,643,828
Office of Criminal Justice and Planning Programs		156,634	Transfers In	
Library		242	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	612,683
Law Enforcement		406,699	Total General County Revenues and Transfers In	\$ 18,256,511
Other		1,993,447		
Total State		7,127,436		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 401,686	Total Roads	2,609,147
Clerk of the Board	212,944	Total Transportation Terminals	—
Administrative Officer	101,212	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	715,842	Total Public Ways and Facilities	2,609,147
Finance		Health	
Auditor-Controller	338,492	Total Public Health	672,951
Treasurer-Tax Collector	253,818	Total Medical Care	21,864
Assessor	285,076	Total Mental Health	677,199
Other	—	Total Drug and Alcohol Abuse Services	249,764
Total Finance	877,386	Total Health	1,621,778
Counsel		Sanitation	
County Counsel	213,351	Total Refuse Collection and Disposal	14,143
Other	155,397	Total Sanitation	14,143
Total Counsel	368,748	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	23,616	Administration	994,702
Total Communications	993,577	Aid Programs - Cash (Grants)	83,086
Total Property Management	343,963	Total Welfare	1,077,788
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	248,676
Courts	28,617	Other	—
Other	174,458	Total Social Services	248,676
Total Plant Acquisition	203,075	General Relief	
Total Promotion	60,000	Aid to Indigents	85
Total Other General	724,041	Indigent Burial	—
Total General	4,310,248	Total General Relief	85
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	16,664	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	6,011	Total Public Assistance	1,326,549
District Attorney-Prosecution	103,598	Education	
District Attorney-Family Support	—	Total School Administration	53,045
Public Defender	89,357	Total Library Services	208,948
Court Appointed Counsel	—	Total Agricultural Education	—
Other	—	Total Other Education	144,322
Total Judicial	274,089	Total Education	406,315
Total Police Protection	2,251,840	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	301,981
Adult Detention	122,184	Total Cultural Services	—
Juvenile Detention	48,970	Total Veterans Memorial Building	—
Probation	281,307	Total Small Craft Harbors	—
Total Detention and Correction	452,461	Total Recreation and Cultural	301,981
Total Fire Protection	177,786	Debt Service	
Total Flood Control - Soil and Water Conservation	51,489	Total Retirement of Long-Term Debt	40,000
Protective Inspection		Total Interest on Long-Term Debt	27,735
Agricultural Commissioner	13,727	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	207,401	Total Debt Service	67,735
Other	—	Total General County Expenditures Before Transfers	14,985,215
Total Protective Inspection	221,128	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	5,880	Operating Transfers Between Funds Other Than	—
Recorder	2,857	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 14,985,215
Emergency Services	129,069		
Planning and Zoning	580,336		
Pound	—		
Other	180,384		
Total Other Protection	898,526		
Total Public Protection	4,327,319		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,186,567	\$ 4,943,044	\$ 243,523

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Alpine

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 371,650
Total Other Long-Term Debt Schedule				—	—	—	371,650
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 371,650
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$	502,558				

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$	2,909
Local Cash Grants		34,221
State Cash Grants		—
Federal Cash Grants		28,582
Other Revenues		375
Total Revenues		66,087
Purchased Transportation		—
Other Expenses		66,087
Total Expenses		66,087
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 2010-11
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	<u>3,447</u>
Net Operating Income (Loss)	<u>(3,447)</u>
Total Non-Operating Revenue	95
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(3,352)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (3,352)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

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

Comments

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

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$5.0 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Amador

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,852,810
County Wide Secured and Unsecured	\$ 14,679,629	Public Assistance Programs	2,022,581
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	652,521
Property Tax In-Lieu of Vehicle License Fees	2,852,268	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	206,510
Prior Year Secured and Unsecured	27,742	Health Grants	27,760
Total Property Taxes	17,559,639	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,552,989	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	123,044	District Attorney Programs	—
Transient Lodging	89,431	Aging Programs	—
Timber Yield	6,384	Senior Citizens Programs	—
Aircraft	—	Road Projects	486,336
Construction Development Taxes	—	Law Enforcement	880,445
Utility Users Tax	—	Other	1,257,836
Other	—	Total Federal	7,386,799
Total Other Taxes	2,771,848	Other Aid	
Total Taxes	20,331,487	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	272,582
Operations	—	Total Other Aid	272,582
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	109,062
Licenses, Permits and Franchises		Property Tax Administrative Fees	35,557
Animal Licenses	52,932	Auditing and Accounting Fees	—
Business Licenses	—	Communication Services	—
Construction Permits	373,409	Election Services	145,874
Road Privileges and Permits	48,387	Legal Services	37,389
Zoning Permits	40,864	Planning and Engineering Services	114,038
Franchises	363,614	Agricultural Services	92,611
Other	10,205	Civil Process Services	—
Total Licenses Permits and Franchises	889,411	Court Fees and Costs	8,227
Fines, Forfeitures and Penalties		Booking Fees	15,529
Vehicle Code Fines	20,000	Estate Fees	—
Other Court Fines	507,270	Humane Services	41,947
Forfeitures and Penalties	—	Law Enforcement Services	2,075,344
Penalties and Cost on Delinquent Taxes	700,000	Recording Fees	241,536
Total Fines, Forfeitures and Penalties	1,227,270	Road and Street Services	264,260
Revenue from Use of Money and Property		Health Fees	34,714
Interest	419,426	Mental Health Services	16,878
Rents and Concessions	17,264	California Children Services	—
Royalties	—	Sanitation Services	247,303
Total Revenue from the Use of Money and Property	436,690	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	15,817
State		Park and Recreation Fees	—
Highway Users Tax	1,963,756	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	8,458
Realignment from the Vehicle License Fee Fund	1,646,467	Building Maintenance and Grounds	13,175
Public Assistance Administration	2,366,641	Administrative Services	151,978
Public Assistance Programs	1,441,000	Other	—
Realignment for Social Services	1,183,076	Total Charges for Current Services	3,669,697
Health:		Miscellaneous Revenue	
Aid for Mental Health	2,868,000	Other Sales	16,451
Realignment for Mental Health	610,227	Tobacco Settlement	381,505
Medically Indigent Adults	117,649	Welfare Repayments	68,987
Alcohol and Drug Abuse	627,405	Cancelled Warrants	363
Other Aid for Health	273,077	Other	152,886
Realignment for Health Services	2,107,161	Total Miscellaneous Revenue	620,192
Homeowners' Property Tax Relief	202,136	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	68,528	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,918,260	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	399,213	Total General County Revenues Before Transfers	55,551,606
Office of Criminal Justice and Planning Programs	30,529	Transfers In	
Library	49,076	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	1,096,792	Total General County Revenues and Transfers In	\$ 55,551,606
Other	1,748,485		
Total State	20,717,478		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 941,183	Total Roads	5,128,219
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	247,639	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,188,822	Total Public Ways and Facilities	5,128,219
Finance		Health	
Auditor-Controller	166,207	Total Public Health	3,408,125
Treasurer-Tax Collector	584,029	Total Medical Care	—
Assessor	1,129,522	Total Mental Health	3,641,466
Other	—	Total Drug and Alcohol Abuse Services	553,308
Total Finance	1,879,758	Total Health	7,602,899
Counsel		Sanitation	
County Counsel	316,278	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	316,278	Public Assistance	
Total Personnel	(18,086)	Welfare	
Total Elections	430,919	Administration	2,350,426
Total Communications	—	Aid Programs - Cash (Grants)	4,523,959
Total Property Management	535,537	Total Welfare	6,874,385
Plant Acquisition		Social Services	
Jails	2,227	Administration and Programs	2,018,906
Courts	—	Other	—
Other	132,544	Total Social Services	2,018,906
Total Plant Acquisition	134,771	General Relief	
Total Promotion	65,951	Aid to Indigents	24,819
Total Other General	1,988,874	Indigent Burial	4,870
Total General	6,522,824	Total General Relief	29,689
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	105,103
Trial Court Maintenance of Effort (MOE)	261,620	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	76,339	Workforce Investment Act (WIA)	—
Other Trial Court	108,235	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	99,953	Total Public Assistance	9,028,083
District Attorney-Prosecution	3,225,898	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	668,213	Total Library Services	905,460
Court Appointed Counsel	—	Total Agricultural Education	154,159
Other	126,252	Total Other Education	—
Total Judicial	4,566,510	Total Education	1,059,619
Total Police Protection	8,755,031	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	194,999
Adult Detention	3,684,219	Total Cultural Services	59,726
Juvenile Detention	206,417	Total Veterans Memorial Building	—
Probation	1,920,869	Total Small Craft Harbors	—
Total Detention and Correction	5,811,505	Total Recreation and Cultural	254,725
Total Fire Protection	611,535	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	422,242
Protective Inspection		Total Interest on Long-Term Debt	326,019
Agricultural Commissioner	675,815	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	523,969	Total Debt Service	748,261
Other	—	Total General County Expenditures Before Transfers	56,480,528
Total Protective Inspection	1,199,784	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	150,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	619,804	Total General County Expenditures and Transfers Out	\$ 56,630,528
Coroner	272,725		
Emergency Services	247,066		
Planning and Zoning	609,442		
Pound	934,253		
Other	2,508,243		
Total Other Protection	5,191,533		
Total Public Protection	26,135,898		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 30,628,025	\$ 24,054,580	\$ 6,573,445

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 2,202,448
General Fund Loan	—	—	—	—	—	—	2,119,400
Postclosure Landfill Liability	—	—	—	—	—	—	4,474,050
Total Other Long-Term Debt Schedule				—	—	—	8,795,898
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 8,795,898

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 10,993,308
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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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 351,619
Total Operating Expenses	<u>945,488</u>
Net Operating Income (Loss)	<u>(593,869)</u>
Total Non-Operating Revenue	582,471
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(11,398)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (11,398)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 741,552
Total Operating Expenses	<u>801,516</u>
Net Operating Income (Loss)	<u>(59,964)</u>
Total Non-Operating Revenues	407
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(59,557)</u>
Transfers In from the County	<u>150,000</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>150,000</u>
Net Income (Loss)	<u>\$ 90,443</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

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

1. Informational Note: General Expenditures, Total Personnel, reflect a negative balance of (\$18,086) due to indirect cost credits. The actual current year expenditures are \$409,152.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Butte

Taxes		Federal	
Property Taxes		Public Assistance Administration	22,628,638
County Wide Secured and Unsecured	\$ 21,037,204	Public Assistance Programs	64,234,145
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	24,273,515	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	60,524	Health Grants	5,163,272
Total Property Taxes	45,371,243	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,825,308	Office of Criminal Justice and Planning Programs	432,213
Transportation Tax (Non-Transit)	1,164,730	DEA Programs/Drug and Alcohol Programs	2,885,069
Property Transfer	478,331	District Attorney Programs	5,179,411
Transient Lodging	28,640	Aging Programs	—
Timber Yield	26,270	Senior Citizens Programs	—
Aircraft	130,158	Road Projects	503,415
Construction Development Taxes	—	Law Enforcement	3,438,782
Utility Users Tax	—	Other	2,771,529
Other	—		
Total Other Taxes	5,653,437	Total Federal	107,236,474
Total Taxes	51,024,680	Other Aid	
Special Benefit Assessments		Other In-Lieu Taxes	—
Operations	—	Other Governmental Agencies	6,150,219
Capital Outlay	—		
Total Special Benefit Assessments	—	Total Other Aid	6,150,219
Licenses, Permits and Franchises		Charges for Current Services	
Animal Licenses	109,088	Assessments and Tax Collection Fees	255,645
Business Licenses	2,127	Property Tax Administrative Fees	1,342,138
Construction Permits	912,946	Auditing and Accounting Fees	851,381
Road Privileges and Permits	50,184	Communication Services	—
Zoning Permits	253,278	Election Services	644,984
Franchises	1,536,786	Legal Services	284,937
Other	281,280	Planning and Engineering Services	276,612
Total Licenses Permits and Franchises	3,145,689	Agricultural Services	387,888
Fines, Forfeitures and Penalties		Civil Process Services	122,172
Vehicle Code Fines	—	Court Fees and Costs	1,903,279
Other Court Fines	1,634,546	Booking Fees	83,325
Forfeitures and Penalties	1,347,058	Estate Fees	132,965
Penalties and Cost on Delinquent Taxes	1,656,174	Humane Services	—
Total Fines, Forfeitures and Penalties	4,637,778	Law Enforcement Services	3,077,906
Revenue from Use of Money and Property		Recording Fees	880,408
Interest	2,546,714	Road and Street Services	—
Rents and Concessions	74,897	Health Fees	2,305,802
Royalties	129,440	Mental Health Services	674,003
Total Revenue from the Use of Money and Property	2,751,051	California Children Services	7,904
Aid from Other Governmental Agencies		Sanitation Services	—
State		Institutional Care and Services	697,781
Highway Users Tax	7,904,778	Library Services	97,825
Motor Vehicle In-Lieu Tax	385,137	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund	10,580,776	Other:	
Public Assistance Administration	23,116,715	Personnel Services	—
Public Assistance Programs	29,777,425	Building Maintenance and Grounds	—
Realignment for Social Services	14,264,618	Administrative Services	1,118,960
Health:		Other	4,236,253
Aid for Mental Health	15,641,127	Total Charges for Current Services	19,382,168
Realignment for Mental Health	4,994,200	Miscellaneous Revenue	
Medically Indigent Adults	—	Other Sales	306,889
Alcohol and Drug Abuse	786,483	Tobacco Settlement	1,917,335
Other Aid for Health	2,349,795	Welfare Repayments	—
Realignment for Health Services	2,603,738	Cancelled Warrants	—
Homeowners' Property Tax Relief	195,657	Other	5,255,436
Open Space Tax Relief	—	Total Miscellaneous Revenue	7,479,660
SB90 Mandated Costs	692,932	Other Financing Sources	
Public Safety Fund	14,526,196	Sale of Fixed Assets	20,844
Other:		Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	708,459	Other Long-Term Debt Proceeds	1,082,136
Office of Criminal Justice and Planning Programs	394,175	Total Other Financing Sources	1,102,980
Library	130,282	Total General County Revenues Before Transfers	342,846,963
District Attorney Programs	1,917,119	Transfers In	
Law Enforcement	604,022	Total Transfers In from Enterprises	—
Other	8,362,630	Operating Transfers Between Funds Other Than Governmental and Enterprise	126,129
Total State	139,936,264	Total General County Revenues and Transfers In	\$ 342,973,092

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 821,571	Total Roads	15,192,443
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,386,860	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,208,431	Total Public Ways and Facilities	15,192,443
Finance		Health	
Auditor-Controller	1,568,340	Total Public Health	21,195,371
Treasurer-Tax Collector	2,545,076	Total Medical Care	—
Assessor	2,980,345	Total Mental Health	40,568,526
Other	5,425,685	Total Drug and Alcohol Abuse Services	3,306,435
Total Finance	12,519,446	Total Health	65,070,332
Counsel		Sanitation	
County Counsel	2,231,184	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,231,184	Public Assistance	
Total Personnel	1,779,855	Welfare	
Total Elections	1,558,965	Administration	30,476,449
Total Communications	3,707,808	Aid Programs - Cash (Grants)	45,758,734
Total Property Management	11,520	Total Welfare	76,235,183
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	57,299,273
Courts	—	Other	—
Other	1,876,776	Total Social Services	57,299,273
Total Plant Acquisition	1,876,776	General Relief	
Total Promotion	—	Aid to Indigents	285
Total Other General	1,847,101	Indigent Burial	—
Total General	29,741,086	Total General Relief	285
Public Protection		Total Care of Court Wards	70,126
Judicial		Total Veteran Services	229,127
Trial Court Maintenance of Effort (MOE)	936,151	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	936,151	Workforce Investment Act (WIA)	—
Other Trial Court	2,215,255	Other	812,884
County Clerk	—	Total Other Public Assistance	812,884
Grand Jury (Including Audit)	94,609	Total Public Assistance	134,646,878
District Attorney-Prosecution	9,452,055	Education	
District Attorney-Family Support	6,498,724	Total School Administration	—
Public Defender	2,538,949	Total Library Services	2,064,496
Court Appointed Counsel	—	Total Agricultural Education	180,713
Other	—	Total Other Education	—
Total Judicial	22,671,894	Total Education	2,245,209
Total Police Protection	14,029,687	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	55,947
Adult Detention	15,557,877	Total Cultural Services	—
Juvenile Detention	4,627,575	Total Veterans Memorial Building	—
Probation	8,561,778	Total Small Craft Harbors	—
Total Detention and Correction	28,747,230	Total Recreation and Cultural	55,947
Total Fire Protection	12,829,693	Debt Service	
Total Flood Control - Soil and Water Conservation	1,859,958	Total Retirement of Long-Term Debt	659,598
Protective Inspection		Total Interest on Long-Term Debt	2,036,586
Agricultural Commissioner	2,005,172	Total Interest on Short-Term Notes and Warrants	558,542
Building Inspector	—	Total Debt Service	3,254,726
Other	—	Total General County Expenditures Before Transfers	339,091,982
Total Protective Inspection	2,005,172	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	198,753	Operating Transfers Between Funds Other Than	—
Recorder	880,394	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 339,091,982
Emergency Services	1,326,128		
Planning and Zoning	3,156,846		
Pound	—		
Other	1,179,606		
Total Other Protection	6,741,727		
Total Public Protection	88,885,361		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 145,757,235	\$ 43,868,039	\$ 101,889,196

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	1,114,376	2,052,624
Total State Construction Loans				3,167,000	—	1,114,376	2,052,624
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	14,210,475
Landfill Liability	—	—	—	—	—	—	250,000
Total Other Long-Term Debt Schedule				—	—	—	14,460,475
County Total Bonds and Other Long-Term Debt				\$ 53,062,000	\$ 49,895,000	\$ 1,114,376	\$ 66,408,099

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 18,036,899
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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 2010-11
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 6,515,833	
Total Operating Expenses	5,310,307	
Net Operating Income (Loss)	1,205,526	
Total Non-Operating Revenues	389,798	
Total Non-Operating Expenses	216,250	
Income (Loss) Before Operating Transfers	1,379,074	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ 1,379,074	
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 2010-11
Statement of County Revenues
County of Calaveras

Taxes		Federal	
Property Taxes		Public Assistance Administration	2,602,107
County Wide Secured and Unsecured	\$ 10,064,072	Public Assistance Programs	3,257,315
Less Than County Wide Funds - Secured and Unsecured	834,283	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	4,013,735	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	1,430,817	Community Development Block Grant	410,184
Prior Year Secured and Unsecured	12,446	Health Grants	168,630
Total Property Taxes	16,355,353	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,126,922	Office of Criminal Justice and Planning Programs	404,647
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	20,000
Property Transfer	245,102	District Attorney Programs	—
Transient Lodging	362,178	Aging Programs	—
Timber Yield	13,469	Senior Citizens Programs	—
Aircraft	—	Road Projects	843,240
Construction Development Taxes	—	Law Enforcement	721,468
Utility Users Tax	—	Other	1,100,209
Other	—	Total Federal	9,527,800
Total Other Taxes	2,747,671	Other Aid	
Total Taxes	19,103,024	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	512,110
Operations	—	Total Other Aid	512,110
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	169,586
Licenses, Permits and Franchises		Property Tax Administrative Fees	281,154
Animal Licenses	89,893	Auditing and Accounting Fees	455
Business Licenses	85,693	Communication Services	634
Construction Permits	852,671	Election Services	10,614
Road Privileges and Permits	110,649	Legal Services	28,646
Zoning Permits	—	Planning and Engineering Services	98,365
Franchises	855,429	Agricultural Services	3,188
Other	114,206	Civil Process Services	19,520
Total Licenses Permits and Franchises	2,108,541	Court Fees and Costs	301,703
Fines, Forfeitures and Penalties		Booking Fees	6,210
Vehicle Code Fines	144,859	Estate Fees	—
Other Court Fines	511,981	Humane Services	35,343
Forfeitures and Penalties	—	Law Enforcement Services	799,291
Penalties and Cost on Delinquent Taxes	841,352	Recording Fees	366,738
Total Fines, Forfeitures and Penalties	1,498,192	Road and Street Services	2,345
Revenue from Use of Money and Property		Health Fees	260,751
Interest	953,155	Mental Health Services	343,055
Rents and Concessions	62,373	California Children Services	—
Royalties	—	Sanitation Services	116,004
Total Revenue from the Use of Money and Property	1,015,528	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	14,188
State		Park and Recreation Fees	—
Highway Users Tax	2,986,427	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,736,927	Building Maintenance and Grounds	47,844
Public Assistance Administration	4,311,208	Administrative Services	—
Public Assistance Programs	1,801,004	Other	3,540,947
Realignment for Social Services	1,768,347	Total Charges for Current Services	6,446,581
Health:		Miscellaneous Revenue	
Aid for Mental Health	4,451,810	Other Sales	23,898
Realignment for Mental Health	643,113	Tobacco Settlement	397,220
Medically Indigent Adults	—	Welfare Repayments	119,632
Alcohol and Drug Abuse	220,265	Cancelled Warrants	20,984
Other Aid for Health	372,612	Other	883,453
Realignment for Health Services	454,529	Total Miscellaneous Revenue	1,445,187
Homeowners' Property Tax Relief	170,474	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	32,667
SB90 Mandated Costs	46,804	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,381,241	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	32,667
Supplemental Law Enforcement Services Fund (SLESF/COPS)	318,680	Total General County Revenues Before Transfers	67,638,911
Office of Criminal Justice and Planning Programs	88,340	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	652,245
Law Enforcement	466,136	Total General County Revenues and Transfers In	\$ 68,291,156
Other	4,731,364		
Total State	25,949,281		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Calaveras

General		Public Ways and Facilities	
Board of Supervisors	\$ 412,741	Total Roads	8,138,187
Clerk of the Board	194,708	Total Transportation Terminals	—
Administrative Officer	671,254	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,278,703	Total Public Ways and Facilities	8,138,187
Finance		Health	
Auditor-Controller	749,654	Total Public Health	3,526,787
Treasurer-Tax Collector	515,607	Total Medical Care	—
Assessor	995,512	Total Mental Health	4,212,414
Other	405,884	Total Drug and Alcohol Abuse Services	937,866
Total Finance	2,666,657	Total Health	8,677,067
Counsel		Sanitation	
County Counsel	698,737	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	698,737	Public Assistance	
Total Personnel	430,771	Welfare	
Total Elections	441,357	Administration	6,338,453
Total Communications	41,107	Aid Programs - Cash (Grants)	7,023,627
Total Property Management	460,585	Total Welfare	13,362,080
Plant Acquisition		Social Services	
Jails	3,950,646	Administration and Programs	374,972
Courts	—	Other	—
Other	1,580,617	Total Social Services	374,972
Total Plant Acquisition	5,531,263	General Relief	
Total Promotion	154,979	Aid to Indigents	107,648
Total Other General	4,350,206	Indigent Burial	12,154
Total General	16,054,365	Total General Relief	119,802
Public Protection		Total Care of Court Wards	716
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	298,247	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	36,131	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	166,369
County Clerk	—	Total Other Public Assistance	166,369
Grand Jury (Including Audit)	85,167	Total Public Assistance	14,023,939
District Attorney-Prosecution	1,175,757	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	412,072	Total Library Services	441,704
Court Appointed Counsel	—	Total Agricultural Education	159,329
Other	109,901	Total Other Education	—
Total Judicial	2,117,275	Total Education	601,033
Total Police Protection	7,652,497	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	796,564
Adult Detention	2,234,796	Total Cultural Services	31,002
Juvenile Detention	238,007	Total Veterans Memorial Building	—
Probation	1,654,485	Total Small Craft Harbors	—
Total Detention and Correction	4,127,288	Total Recreation and Cultural	827,566
Total Fire Protection	241,705	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	548,232
Protective Inspection		Total Interest on Long-Term Debt	1,738,070
Agricultural Commissioner	729,822	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,063,941	Total Debt Service	2,286,302
Other	—	Total General County Expenditures Before Transfers	68,757,036
Total Protective Inspection	1,793,763	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	23,592	Operating Transfers Between Funds Other Than	—
Recorder	337,718	Governmental and Enterprise	—
Coroner	195,537	Total General County Expenditures and Transfers Out	\$ 68,757,036
Emergency Services	386,846		
Planning and Zoning	820,590		
Pound	438,873		
Other	12,893		
Total Other Protection	2,216,049		
Total Public Protection	18,148,577		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 39,994,781	\$ 20,624,515	\$ 19,370,266

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
General Obligation Bonds							
Jail Construction	2008	2009	2038	\$ 30,998,489	\$ 30,998,489	\$ —	\$ 30,998,489
Total General Obligation Bonds				30,998,489	30,998,489	—	30,998,489
State Construction Loans							
Airport Ent. - Electric	1999	—	—	266,168	—	106,881	—
Airport Ent. - Hangars	1999	—	—	651,554	—	154,399	95,201
Airport Ent. - Hangars	2010	—	—	500,000	—	—	500,000
Total State Construction Loans				1,417,722	—	261,280	595,201
Other Long-Term Debt Schedule							
CWHS Building Operating Lease	—	—	—	—	—	—	3,433,851
Total Other Long-Term Debt Schedule				—	—	—	3,433,851
County Total Bonds and Other Long-Term Debt				\$ 32,416,211	\$ 30,998,489	\$ 261,280	\$ 35,027,541
Total Future Principal and Interest Balance Due							
Total Lease Obligations							\$ 13,359,706

* 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	\$ 59,751
Local Cash Grants	333,143
State Cash Grants	240,177
Federal Cash Grants	240,494
Other Revenues	7,770
Total Revenues	881,335
Purchased Transportation	596,649
Other Expenses	410,080
Total Expenses	1,006,729
Net Transit Income (Loss)	(125,394)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (125,394)
Capital Additions to Equity	
Total Local Capital Grants	\$ 15,718
Total State Capital Grants	46,886
Total Federal Capital Grants	198,710
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 261,314

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 204,251
Total Operating Expenses	<u>319,663</u>
Net Operating Income (Loss)	<u>(115,412)</u>
Total Non-Operating Revenue	998,170
Total Non-Operating Expenses	<u>38,409</u>
Income (Loss) Before Operating Transfers	<u>844,349</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 844,349</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 855,354</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 4,731,168
Total Operating Expenses	<u>3,145,342</u>
Net Operating Income (Loss)	<u>1,585,826</u>
Total Non-Operating Revenues	154,862
Total Non-Operating Expenses	<u>719,071</u>
Income (Loss) Before Operating Transfers	<u>1,021,617</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,021,617</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Colusa

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,248,376
County Wide Secured and Unsecured	\$	7,710,797	Public Assistance Programs	1,224,803
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,211,575	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		83,227	Health Grants	83,620
Total Property Taxes		10,005,599	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	33,097
Sales and Use Taxes		1,638,339	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	20,000
Property Transfer		—	District Attorney Programs	705,158
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	55,641
Aircraft		—	Road Projects	282,578
Construction Development Taxes		53,788	Law Enforcement	96,327
Utility Users Tax		—	Other	481,992
Other		2,526	Total Federal	4,231,592
Total Other Taxes		1,694,653	Other Aid	
Total Taxes		11,700,252	Other In-Lieu Taxes	20,887
Special Benefit Assessments			Other Governmental Agencies	13,749
Operations		—	Total Other Aid	34,636
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	78,357
Licenses, Permits and Franchises			Property Tax Administrative Fees	213,782
Animal Licenses		26,437	Auditing and Accounting Fees	7,724
Business Licenses		17,280	Communication Services	—
Construction Permits		137,239	Election Services	21,578
Road Privileges and Permits		38,690	Legal Services	11,017
Zoning Permits		16,151	Planning and Engineering Services	126,012
Franchises		498,743	Agricultural Services	175,856
Other		716,306	Civil Process Services	5,555
Total Licenses Permits and Franchises		1,450,846	Court Fees and Costs	286,840
Fines, Forfeitures and Penalties			Booking Fees	5,132
Vehicle Code Fines		94,007	Estate Fees	15,474
Other Court Fines		1,451,192	Humane Services	45,238
Forfeitures and Penalties		185,599	Law Enforcement Services	323,330
Penalties and Cost on Delinquent Taxes		357,660	Recording Fees	202,984
Total Fines, Forfeitures and Penalties		2,088,458	Road and Street Services	80,691
Revenue from Use of Money and Property			Health Fees	18,126
Interest		355,313	Mental Health Services	2,747
Rents and Concessions		218,215	California Children Services	15,100
Royalties		357	Sanitation Services	4,200
Total Revenue from the Use of Money and Property		573,885	Institutional Care and Services	102,566
Aid from Other Governmental Agencies			Library Services	18,271
State			Park and Recreation Fees	—
Highway Users Tax		1,983,867	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,298,251	Building Maintenance and Grounds	—
Public Assistance Administration		2,241,345	Administrative Services	39,067
Public Assistance Programs		1,978,019	Other	412,350
Realignment for Social Services		849,945	Total Charges for Current Services	2,211,997
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,810,363	Other Sales	16,102
Realignment for Mental Health		520,150	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		508,557	Cancelled Warrants	4,363
Other Aid for Health		517,181	Other	488,235
Realignment for Health Services		357,367	Total Miscellaneous Revenue	508,700
Homeowners' Property Tax Relief		65,096	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	7,604
SB90 Mandated Costs		38,520	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,746,278	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	7,604
Supplemental Law Enforcement Services Fund (SLESF/COPS)		161,144	Total General County Revenues Before Transfers	45,524,672
Office of Criminal Justice and Planning Programs		429,927	Transfers In	
Library		74,283	Total Transfers In from Enterprises	—
District Attorney Programs		11,087	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		148,305	Total General County Revenues and Transfers In	\$ 45,524,672
Other		3,977,017		
Total State		22,716,702		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 714,946	Total Roads	5,361,104
Clerk of the Board	260,530	Total Transportation Terminals	38,831
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	975,476	Total Public Ways and Facilities	5,399,935
Finance		Health	
Auditor-Controller	547,192	Total Public Health	4,035,681
Treasurer-Tax Collector	266,065	Total Medical Care	21,661
Assessor	993,976	Total Mental Health	4,721,590
Other	(28,437)	Total Drug and Alcohol Abuse Services	446,897
Total Finance	1,778,796	Total Health	9,225,829
Counsel		Sanitation	
County Counsel	334,856	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	334,856	Public Assistance	
Total Personnel	(41,107)	Welfare	
Total Elections	338,504	Administration	3,882,845
Total Communications	—	Aid Programs - Cash (Grants)	2,693,872
Total Property Management	1,101,023	Total Welfare	6,576,717
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	63,044
Courts	—	Other	11,326
Other	—	Total Social Services	74,370
Total Plant Acquisition	—	General Relief	
Total Promotion	26,854	Aid to Indigents	—
Total Other General	199,850	Indigent Burial	11,061
Total General	4,714,252	Total General Relief	11,061
Public Protection		Total Care of Court Wards	12,898
Judicial		Total Veteran Services	84,912
Trial Court Maintenance of Effort (MOE)	394,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	301,347	Workforce Investment Act (WIA)	—
Other Trial Court	401,613	Other	385,771
County Clerk	—	Total Other Public Assistance	385,771
Grand Jury (Including Audit)	19,783	Total Public Assistance	7,145,729
District Attorney-Prosecution	1,280,448	Education	
District Attorney-Family Support	697,076	Total School Administration	10,745
Public Defender	343,223	Total Library Services	734,959
Court Appointed Counsel	35,785	Total Agricultural Education	252,977
Other	157,365	Total Other Education	—
Total Judicial	3,630,644	Total Education	998,681
Total Police Protection	5,248,839	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	201,797
Adult Detention	2,654,548	Total Cultural Services	—
Juvenile Detention	390,373	Total Veterans Memorial Building	40,553
Probation	1,719,815	Total Small Craft Harbors	—
Total Detention and Correction	4,764,736	Total Recreation and Cultural	242,350
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	11,868	Total Retirement of Long-Term Debt	358,744
Protective Inspection		Total Interest on Long-Term Debt	131,605
Agricultural Commissioner	1,044,553	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	369,248	Total Debt Service	490,349
Other	—	Total General County Expenditures Before Transfers	44,835,344
Total Protective Inspection	1,413,801	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	50,417	Operating Transfers Between Funds Other Than	—
Recorder	260,530	Governmental and Enterprise	—
Coroner	132,767	Total General County Expenditures and Transfers Out	\$ 44,835,344
Emergency Services	298,381		
Planning and Zoning	369,248		
Pound	174,643		
Other	262,345		
Total Other Protection	1,548,331		
Total Public Protection	16,618,219		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 24,010,990	\$ 14,173,614	\$ 9,837,376

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Compensated Absences	—	—	—	—	—	—	1,703,460
Criminal Justice Facility Financing	—	—	—	—	—	—	836,700
Postclosure Landfill Liability	—	—	—	—	—	—	2,089,249
Total Other Long-Term Debt Schedule				—	—	—	4,629,409
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,629,409

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,581,974
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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	\$ 71,018
Local Cash Grants	680,737
State Cash Grants	10,506
Federal Cash Grants	77,415
Other Revenues	39,971
Total Revenues	879,647
Purchased Transportation	—
Other Expenses	934,613
Total Expenses	934,613
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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 458,647
Total Operating Expenses	<u>434,827</u>
Net Operating Income (Loss)	<u>23,820</u>
Total Non-Operating Revenue	46,717
Total Non-Operating Expenses	<u>38,068</u>
Income (Loss) Before Operating Transfers	<u>32,469</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 32,469</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 1,540,233
Total Operating Expenses	<u>1,434,062</u>
Net Operating Income (Loss)	<u>106,171</u>
Total Non-Operating Revenues	12,714
Total Non-Operating Expenses	<u>10,861</u>
Income (Loss) Before Operating Transfers	<u>108,024</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 108,024</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

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

1. Informational Note: General Expenditures, Other Finance and Total Personnel, reflect negative balances of (\$28,437) and (\$41,107), respectively, due to indirect cost credits. The actual current year expenditures are \$110,317 and 286,714, respectively.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	94,920,570
County Wide Secured and Unsecured	\$	174,770,482	Public Assistance Programs	81,603,233
Less Than County Wide Funds - Secured and Unsecured		19,200,014	Health Administration	15,981,458
Property Tax In-Lieu of Vehicle License Fees		90,343,616	Workforce Investment Act (WIA)	12,132,810
Voter Approved Indebtedness		—	Community Development Block Grant	9,888,150
Prior Year Secured and Unsecured		(1,978,744)	Health Grants	1,651,663
Total Property Taxes		282,335,368	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	51,026
Sales and Use Taxes		12,181,234	Office of Criminal Justice and Planning Programs	188,247
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	272,317
Property Transfer		5,195,844	District Attorney Programs	356,246
Transient Lodging		1,439,125	Aging Programs	2,550,868
Timber Yield		—	Senior Citizens Programs	—
Aircraft		684,120	Road Projects	14,194,254
Construction Development Taxes		—	Law Enforcement	7,316,557
Utility Users Tax		—	Other	3,288,425
Other		204,500	Total Federal	244,395,824
Total Other Taxes		19,704,823	Other Aid	
Total Taxes		302,040,191	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	22,681,159
Operations		—	Total Other Aid	22,681,159
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	9,678,933
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,575,697
Animal Licenses		1,423,691	Auditing and Accounting Fees	2,723,906
Business Licenses		875,686	Communication Services	5,204,761
Construction Permits		9,068,825	Election Services	3,306,812
Road Privileges and Permits		731,125	Legal Services	3,066,369
Zoning Permits		265,125	Planning and Engineering Services	18,634,781
Franchises		10,666,654	Agricultural Services	58,422
Other		362,706	Civil Process Services	523,171
Total Licenses Permits and Franchises		23,393,812	Court Fees and Costs	6,421,813
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,058,792	Estate Fees	269,155
Other Court Fines		4,843,492	Humane Services	5,259,183
Forfeitures and Penalties		3,438,048	Law Enforcement Services	48,301,622
Penalties and Cost on Delinquent Taxes		13,070,933	Recording Fees	10,123,657
Total Fines, Forfeitures and Penalties		23,411,265	Road and Street Services	37,218,986
Revenue from Use of Money and Property			Health Fees	19,267,963
Interest		3,291,268	Mental Health Services	59,078,939
Rents and Concessions		1,807,056	California Children Services	32,073
Royalties		—	Sanitation Services	1,612,851
Total Revenue from the Use of Money and Property		5,098,324	Institutional Care and Services	6,514,955
Aid from Other Governmental Agencies			Library Services	801,985
State			Park and Recreation Fees	—
Highway Users Tax		21,578,767	Other:	
Motor Vehicle In-Lieu Tax		1,845,183	Personnel Services	2,677,741
Realignment from the Vehicle License Fee Fund		8,805,714	Building Maintenance and Grounds	6,277,208
Public Assistance Administration		87,182,258	Administrative Services	59,602
Public Assistance Programs		74,268,276	Other	15,737,420
Realignment for Social Services		32,792,258	Total Charges for Current Services	264,428,005
Health:			Miscellaneous Revenue	
Aid for Mental Health		47,183,309	Other Sales	1,680,381
Realignment for Mental Health		16,513,913	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		10,170,682	Cancelled Warrants	295,367
Other Aid for Health		23,021,222	Other	15,929,705
Realignment for Health Services		—	Total Miscellaneous Revenue	17,905,453
Homeowners' Property Tax Relief		2,250,636	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	199,758
SB90 Mandated Costs		10,644,598	Proceeds from the Sale of Bonds	—
Public Safety Fund		60,388,429	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	199,758
Supplemental Law Enforcement Services Fund (SLESF/COPS)		3,076,507	Total General County Revenues Before Transfers	1,330,257,227
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		330,910	Total Transfers In from Enterprises	—
District Attorney Programs		1,042,457	Operating Transfers Between Funds Other Than Governmental and Enterprise	399,301
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 1,330,656,528
Other		25,608,317		
Total State		426,703,436		

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Contra Costa**

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,316,091	Total Roads	89,592,131
Clerk of the Board	613,976	Total Transportation Terminals	—
Administrative Officer	3,551,694	Total Transportation Systems	82,658
Other	556,626	Total Parking Facilities	—
Total Legislative and Administrative	9,038,387	Total Public Ways and Facilities	89,674,789
Finance		Health	
Auditor-Controller	6,829,937	Total Public Health	66,631,969
Treasurer-Tax Collector	4,601,970	Total Medical Care	2,442,980
Assessor	13,957,649	Total Mental Health	141,385,608
Other	1,609,223	Total Drug and Alcohol Abuse Services	14,261,198
Total Finance	26,998,779	Total Health	224,721,755
Counsel		Sanitation	
County Counsel	3,818,475	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,818,475	Public Assistance	
Total Personnel	7,196,048	Welfare	
Total Elections	7,380,585	Administration	121,600,215
Total Communications	2,789,983	Aid Programs - Cash (Grants)	112,997,817
Total Property Management	15,939,964	Total Welfare	234,598,032
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	74,099,802
Courts	—	Other	1,865,431
Other	6,390,092	Total Social Services	75,965,233
Total Plant Acquisition	6,390,092	General Relief	
Total Promotion	33,970	Aid to Indigents	8,627,424
Total Other General	28,007,751	Indigent Burial	102,166
Total General	107,594,034	Total General Relief	8,729,590
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	684,291
Trial Court Maintenance of Effort (MOE)	15,110,942	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,149,141	Workforce Investment Act (WIA)	12,202,594
Other Trial Court	11,528,039	Other	58,705,280
County Clerk	—	Total Other Public Assistance	70,907,874
Grand Jury (Including Audit)	168,383	Total Public Assistance	390,885,020
District Attorney-Prosecution	26,112,053	Education	
District Attorney-Family Support	17,363,969	Total School Administration	—
Public Defender	15,738,322	Total Library Services	22,772,479
Court Appointed Counsel	2,809,926	Total Agricultural Education	194,191
Other	189,852	Total Other Education	—
Total Judicial	90,170,627	Total Education	22,966,670
Total Police Protection	101,834,557	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	42,743
Adult Detention	61,409,326	Total Cultural Services	—
Juvenile Detention	22,211,002	Total Veterans Memorial Building	—
Probation	29,159,148	Total Small Craft Harbors	—
Total Detention and Correction	112,779,476	Total Recreation and Cultural	42,743
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	703,343	Total Retirement of Long-Term Debt	40,736,224
Protective Inspection		Total Interest on Long-Term Debt	27,159,312
Agricultural Commissioner	4,707,541	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	14,179,311	Total Debt Service	67,895,536
Other	—	Total General County Expenditures Before Transfers	1,264,031,617
Total Protective Inspection	18,886,852	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	42,290,131
Local Agency Formation Commission (LAFCO)	185,192	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	4,367,307	Total General County Expenditures and Transfers Out	\$ 1,306,321,748
Coroner	2,309,689		
Emergency Services	9,507,800		
Planning and Zoning	7,873,802		
Pound	10,723,145		
Other	909,280		
Total Other Protection	35,876,215		
Total Public Protection	360,251,070		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 14,927,584,999	\$ 298,725,645	\$ 14,628,859,354

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	\$ 337,365,000	\$ 337,365,000	\$ 292,955,254	\$ 44,409,746
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	107,005,000	10,638,915	96,366,085
Pension Obligation Bonds 3	2002	2002	2022	322,710,000	322,710,000	13,581,324	309,128,676
Total Pension Obligation Bonds				767,080,000	767,080,000	317,175,493	449,904,507
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	31,042,103	699,016
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	4,080,000	2,495,000
Total Special Assessment Bonds				38,316,119	38,316,119	35,122,103	3,194,016
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	30,672,441
Compensated Absences (Ent)	—	—	—	—	—	—	10,607,970
DA Justice System	—	—	—	—	—	—	1,768,357
Other Leases - Equipment	—	—	—	—	—	—	1,736,470
Telecomm and Computer Equip	—	—	—	—	—	—	486,629
Total Other Long-Term Debt Schedule				—	—	—	45,271,867
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 805,396,119	\$ 352,297,596	\$ 498,370,390
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$ 469,164,759					

* 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	\$ 537,268,530
Total Deductions from Revenues	183,376,116
Net Patient Revenue	353,892,414
Total Other Operating Revenues	250,566,587
Total Operating Revenue	604,459,001
Total Operating Expenses	654,119,144
Net Operating Income (Loss)	(49,660,143)
Total Non-Operating Revenue	111,286,345
Total Non-Operating Expenses	13,457,978
Net Non-Operating Income	97,828,367
Net Income Before Extraordinary Items	48,168,224
Extraordinary Items	—
Income (Loss) Before Operating Transfers	48,168,224
Transfers In from the County	42,040,131
Transfers Out to the County	—
Net Transfers In (Out)	42,040,131
Net Income (Loss)	\$ 90,208,355
Current Year Capital Outlay (Enterprise Activity)	\$ 20,904,456

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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,755,367
Total Operating Expenses	<u>4,084,169</u>
Net Operating Income (Loss)	<u>(328,802)</u>
Total Non-Operating Revenue	90,228
Total Non-Operating Expenses	<u>39,295</u>
Income (Loss) Before Operating Transfers	<u>(277,869)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (277,869)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 279,227</u>

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

Other Enterprise Statement of Revenues and Expenses: Medical Insurance	
Total Operating Revenue	\$ 875,000
Total Operating Expense	<u>1,047,000</u>
Net Operating Income (Loss)	<u>(172,000)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(172,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (172,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr	
Total Operating Revenue	\$ 544,000
Total Operating Expense	<u>1,203,000</u>
Net Operating Income (Loss)	<u>(659,000)</u>
Total Non-Operating Revenue	216,000
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(443,000)</u>
Transfers In from the County	250,000
Transfers Out to the County	—
Net Transfers In (Out)	<u>250,000</u>
Net Income (Loss)	<u>\$ (193,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: Revenues for Realignment from Vehicle License Fees of \$20.2 million, Realignment for Health Services of \$6.0 million, and Tobacco Settlement of \$9.7 million are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants and Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State and Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Del Norte

Taxes		Federal	
Property Taxes		Public Assistance Administration	5,893,652
County Wide Secured and Unsecured	\$ 3,228,626	Public Assistance Programs	10,109,715
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	3,600,266	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	—	Health Grants	—
Total Property Taxes	6,828,892	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	911,212	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	493,716
Property Transfer	36,008	District Attorney Programs	—
Transient Lodging	318,669	Aging Programs	—
Timber Yield	16,892	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	448,516
Utility Users Tax	—	Other	1,419,460
Other	—	Total Federal	18,365,059
Total Other Taxes	1,282,781	Other Aid	
Total Taxes	8,111,673	Other In-Lieu Taxes	9,906
Special Benefit Assessments		Other Governmental Agencies	241,750
Operations	—	Total Other Aid	251,656
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	106,389
Licenses, Permits and Franchises		Property Tax Administrative Fees	199,416
Animal Licenses	62,481	Auditing and Accounting Fees	6,073
Business Licenses	—	Communication Services	57,200
Construction Permits	212,888	Election Services	68,188
Road Privileges and Permits	919	Legal Services	447,785
Zoning Permits	29,833	Planning and Engineering Services	317,273
Franchises	563,791	Agricultural Services	28,734
Other	5,012	Civil Process Services	45,616
Total Licenses Permits and Franchises	874,924	Court Fees and Costs	378,897
Fines, Forfeitures and Penalties		Booking Fees	27,727
Vehicle Code Fines	—	Estate Fees	—
Other Court Fines	560,705	Humane Services	35,090
Forfeitures and Penalties	9,291	Law Enforcement Services	291,534
Penalties and Cost on Delinquent Taxes	266,949	Recording Fees	186,740
Total Fines, Forfeitures and Penalties	836,945	Road and Street Services	44,616
Revenue from Use of Money and Property		Health Fees	131,629
Interest	362,940	Mental Health Services	54,980
Rents and Concessions	21,835	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	384,775	Institutional Care and Services	1,892,111
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	110,874
Highway Users Tax	1,335,099	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	66,901
Realignment from the Vehicle License Fee Fund	1,752,609	Building Maintenance and Grounds	48,527
Public Assistance Administration	4,738,226	Administrative Services	—
Public Assistance Programs	4,486,680	Other	—
Realignment for Social Services	1,213,194	Total Charges for Current Services	4,546,300
Health:		Miscellaneous Revenue	
Aid for Mental Health	364,066	Other Sales	55,478
Realignment for Mental Health	702,674	Tobacco Settlement	249,341
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	131,843	Cancelled Warrants	—
Other Aid for Health	667,317	Other	600,369
Realignment for Health Services	408,661	Total Miscellaneous Revenue	905,188
Homeowners' Property Tax Relief	63,626	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	21,856	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,079,080	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	326,632	Total General County Revenues Before Transfers	57,702,122
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	414,845	Total General County Revenues and Transfers In	\$ 57,702,122
Other	5,719,194		
Total State	23,425,602		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 515,617	Total Roads	3,257,673
Clerk of the Board	51,054	Total Transportation Terminals	—
Administrative Officer	446,689	Total Transportation Systems	—
Other	401,417	Total Parking Facilities	—
Total Legislative and Administrative	1,414,777	Total Public Ways and Facilities	3,257,673
Finance		Health	
Auditor-Controller	494,866	Total Public Health	2,343,537
Treasurer-Tax Collector	320,192	Total Medical Care	—
Assessor	563,382	Total Mental Health	4,121,823
Other	91,958	Total Drug and Alcohol Abuse Services	548,649
Total Finance	1,470,398	Total Health	7,014,009
Counsel		Sanitation	
County Counsel	385,437	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	385,437	Public Assistance	
Total Personnel	446,689	Welfare	
Total Elections	246,773	Administration	2,718,960
Total Communications	—	Aid Programs - Cash (Grants)	9,909,598
Total Property Management	828,759	Total Welfare	12,628,558
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,754,699
Courts	—	Other	—
Other	1,241,424	Total Social Services	4,754,699
Total Plant Acquisition	1,241,424	General Relief	
Total Promotion	103,942	Aid to Indigents	40,048
Total Other General	1,271,242	Indigent Burial	18,110
Total General	7,409,441	Total General Relief	58,158
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	112,897
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	82,404	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	41,651	Total Public Assistance	17,554,312
District Attorney-Prosecution	1,053,278	Education	
District Attorney-Family Support	1,476,321	Total School Administration	—
Public Defender	1,143,580	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	30,898
Other	—	Total Other Education	—
Total Judicial	3,921,319	Total Education	30,898
Total Police Protection	3,930,500	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	351,404
Adult Detention	3,074,359	Total Cultural Services	15,449
Juvenile Detention	2,641,487	Total Veterans Memorial Building	—
Probation	1,356,032	Total Small Craft Harbors	—
Total Detention and Correction	7,071,878	Total Recreation and Cultural	366,853
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	180,000
Protective Inspection		Total Interest on Long-Term Debt	304,030
Agricultural Commissioner	297,944	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	318,909	Total Debt Service	484,030
Other	—	Total General County Expenditures Before Transfers	53,383,843
Total Protective Inspection	616,853	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	308,010	Governmental and Enterprise	—
Coroner	49,812	Total General County Expenditures and Transfers Out	\$ 53,383,843
Emergency Services	551,398		
Planning and Zoning	149,820		
Pound	246,163		
Other	420,874		
Total Other Protection	1,726,077		
Total Public Protection	17,266,627		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,541,012	\$ 7,406,209	\$ 6,134,803

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 2,069,370
Postclosure Landfill Liability	—	—	—	—	—	—	3,193,749
Total Other Long-Term Debt Schedule				—	—	—	5,263,119
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,263,119

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 8,650,569
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	351,827
Total Non-Operating Expenses	352,262
Income (Loss) Before Operating Transfers	(435)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (435)
Current Year Capital Outlay (Enterprise Activity)	\$ —

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

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

Comments

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

1. Informational Note: Although the county airport was transferred to the Border Coast Regional Airport Authority, the county is still receiving grants that were awarded by the Federal Aviation Administration under the county's federal identification number.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,755,910
County Wide Secured and Unsecured	\$	54,019,919	Public Assistance Programs	20,781,093
Less Than County Wide Funds - Secured and Unsecured		4,748,415	Health Administration	236,653
Property Tax In-Lieu of Vehicle License Fees		16,628,134	Workforce Investment Act (WIA)	1,201,034
Voter Approved Indebtedness		—	Community Development Block Grant	291,100
Prior Year Secured and Unsecured		435,255	Health Grants	2,364,094
Total Property Taxes		75,831,723	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,626,695	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	484,421
Property Transfer		1,240,679	District Attorney Programs	3,419,088
Transient Lodging		1,812,585	Aging Programs	945,644
Timber Yield		10,177	Senior Citizens Programs	—
Aircraft		—	Road Projects	4,872,886
Construction Development Taxes		—	Law Enforcement	1,021,999
Utility Users Tax		—	Other	3,493,168
Other		—	Total Federal	47,867,090
Total Other Taxes		11,690,136	Other Aid	
Total Taxes		87,521,859	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	9,996,265
Operations		—	Total Other Aid	9,996,265
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	976,120
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,372,034
Animal Licenses		218,363	Auditing and Accounting Fees	675,027
Business Licenses		332,686	Communication Services	23,764
Construction Permits		1,734,945	Election Services	238,304
Road Privileges and Permits		57,079	Legal Services	529,196
Zoning Permits		289,429	Planning and Engineering Services	1,389,333
Franchises		1,828,154	Agricultural Services	9,487
Other		1,324,635	Civil Process Services	86,804
Total Licenses Permits and Franchises		5,785,291	Court Fees and Costs	3,052,129
Fines, Forfeitures and Penalties			Booking Fees	82,963
Vehicle Code Fines		620,000	Estate Fees	149,752
Other Court Fines		1,202,016	Humane Services	215,011
Forfeitures and Penalties		460,044	Law Enforcement Services	380,088
Penalties and Cost on Delinquent Taxes		4,065,490	Recording Fees	1,912,189
Total Fines, Forfeitures and Penalties		6,347,550	Road and Street Services	2,077,550
Revenue from Use of Money and Property			Health Fees	194,416
Interest		387,875	Mental Health Services	399,685
Rents and Concessions		94,636	California Children Services	—
Royalties		—	Sanitation Services	207,917
Total Revenue from the Use of Money and Property		482,511	Institutional Care and Services	913,129
Aid from Other Governmental Agencies			Library Services	268,054
State			Park and Recreation Fees	53,242
Highway Users Tax		8,158,230	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		5,881,486	Building Maintenance and Grounds	—
Public Assistance Administration		7,127,103	Administrative Services	—
Public Assistance Programs		7,490,385	Other	3,639,891
Realignment for Social Services		4,284,074	Total Charges for Current Services	19,846,085
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,385,743	Other Sales	406,936
Realignment for Mental Health		2,262,320	Tobacco Settlement	1,577,949
Medically Indigent Adults		—	Welfare Repayments	22,016
Alcohol and Drug Abuse		91,140	Cancelled Warrants	—
Other Aid for Health		9,445,768	Other	6,960,840
Realignment for Health Services		1,654,084	Total Miscellaneous Revenue	8,967,741
Homeowners' Property Tax Relief		670,434	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	27,080
SB90 Mandated Costs		330,671	Proceeds from the Sale of Bonds	—
Public Safety Fund		7,676,516	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	27,080
Supplemental Law Enforcement Services Fund (SLESF/COPS)		634,706	Total General County Revenues Before Transfers	269,642,540
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		63,437	Total Transfers In from Enterprises	4,543
District Attorney Programs		1,441,093	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,157,636
Law Enforcement		270,430	Total General County Revenues and Transfers In	\$ 270,804,719
Other		23,933,448		
Total State		82,801,068		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,376,205	Total Roads	50,680,028
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,659,403	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,035,608	Total Public Ways and Facilities	50,680,028
Finance		Health	
Auditor-Controller	2,778,202	Total Public Health	13,394,091
Treasurer-Tax Collector	2,532,617	Total Medical Care	—
Assessor	3,713,338	Total Mental Health	14,026,822
Other	780,566	Total Drug and Alcohol Abuse Services	1,744,131
Total Finance	9,804,723	Total Health	29,165,044
Counsel		Sanitation	
County Counsel	2,495,278	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,495,278	Public Assistance	
Total Personnel	669,596	Welfare	
Total Elections	1,389,554	Administration	14,402,069
Total Communications	2,776,063	Aid Programs - Cash (Grants)	17,083,407
Total Property Management	4,491,443	Total Welfare	31,485,476
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,394,529
Courts	1,110,732	Other	8,068,660
Other	566,599	Total Social Services	15,463,189
Total Plant Acquisition	1,677,331	General Relief	
Total Promotion	598,081	Aid to Indigents	83,172
Total Other General	4,801,784	Indigent Burial	—
Total General	31,739,461	Total General Relief	83,172
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	321,794
Trial Court Maintenance of Effort (MOE)	732,606	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	237,635	Workforce Investment Act (WIA)	—
Other Trial Court	4,819,403	Other	2,403,425
County Clerk	—	Total Other Public Assistance	2,403,425
Grand Jury (Including Audit)	168,039	Total Public Assistance	49,757,056
District Attorney-Prosecution	7,591,881	Education	
District Attorney-Family Support	4,785,875	Total School Administration	—
Public Defender	2,816,249	Total Library Services	3,223,583
Court Appointed Counsel	—	Total Agricultural Education	279,363
Other	—	Total Other Education	—
Total Judicial	21,151,688	Total Education	3,502,946
Total Police Protection	29,894,975	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	469,157
Adult Detention	12,996,282	Total Cultural Services	111,085
Juvenile Detention	5,149,516	Total Veterans Memorial Building	—
Probation	6,526,531	Total Small Craft Harbors	—
Total Detention and Correction	24,672,329	Total Recreation and Cultural	580,242
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	3,087,858	Total Retirement of Long-Term Debt	141,583
Protective Inspection		Total Interest on Long-Term Debt	6,060
Agricultural Commissioner	1,409,364	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,839,894	Total Debt Service	147,643
Other	—	Total General County Expenditures Before Transfers	266,344,151
Total Protective Inspection	5,249,258	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	132,987
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,461,731	Total General County Expenditures and Transfers Out	\$ 266,477,138
Coroner	1,036,012		
Emergency Services	475,012		
Planning and Zoning	1,484,779		
Pound	1,866,718		
Other	10,391,371		
Total Other Protection	16,715,623		
Total Public Protection	100,771,731		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 155,347,438	\$ 110,070,904	\$ 45,276,534

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ —	\$ 60,289	\$ 4,478
Total State Construction Loans				221,694	—	60,289	4,478
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,343,330
Equipment 2005	—	—	—	—	—	—	—
General Fund Loan	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	8,109,468
Total Other Long-Term Debt Schedule				—	—	—	19,452,798
County Total Bonds and Other Long-Term Debt				\$ 221,694	\$ —	\$ 60,289	\$ 19,457,276

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	136
Total Revenues	136
Purchased Transportation	—
Other Expenses	316
Total Expenses	316
Net Transit Income (Loss)	(180)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (180)
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 2010-11
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	\$ 611,091
Total Operating Expenses	<u>1,011,557</u>
Net Operating Income (Loss)	<u>(400,466)</u>
Total Non-Operating Revenue	486,267
Total Non-Operating Expenses	<u>563</u>
Income (Loss) Before Operating Transfers	<u>85,238</u>
Transfers In from the County	132,987
Transfers Out to the County	<u>4,543</u>
Net Transfers In (Out)	<u>128,444</u>
Net Income (Loss)	<u>\$ 213,682</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 493,772</u>

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

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	184,788,851
County Wide Secured and Unsecured	\$	85,204,392	Public Assistance Programs	138,585,996
Less Than County Wide Funds - Secured and Unsecured		8,519,188	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		91,966,166	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	13,120,457
Prior Year Secured and Unsecured		920,043	Health Grants	11,363,584
Total Property Taxes		186,609,789	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		16,082,014	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		8,063,273	DEA Programs/Drug and Alcohol Programs	1,203,637
Property Transfer		1,839,762	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		4,973	Senior Citizens Programs	—
Aircraft		348,603	Road Projects	7,953,249
Construction Development Taxes		118,293	Law Enforcement	6,432,473
Utility Users Tax		—	Other	6,266,482
Other		12,049,193	Total Federal	369,714,729
Total Other Taxes		38,506,111	Other Aid	
Total Taxes		225,115,900	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,175,443
Operations		—	Total Other Aid	3,175,443
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	400,430
Licenses, Permits and Franchises			Property Tax Administrative Fees	4,509,984
Animal Licenses		37,553	Auditing and Accounting Fees	1,846,126
Business Licenses		544,065	Communication Services	—
Construction Permits		1,956,277	Election Services	308,264
Road Privileges and Permits		383,278	Legal Services	525,589
Zoning Permits		369,862	Planning and Engineering Services	3,959,084
Franchises		4,191,355	Agricultural Services	2,508,507
Other		307,940	Civil Process Services	1,028,224
Total Licenses Permits and Franchises		7,790,330	Court Fees and Costs	5,537,583
Fines, Forfeitures and Penalties			Booking Fees	85,654
Vehicle Code Fines		2,642,153	Estate Fees	506,288
Other Court Fines		7,133,733	Humane Services	—
Forfeitures and Penalties		862,677	Law Enforcement Services	20,254,346
Penalties and Cost on Delinquent Taxes		3,443,713	Recording Fees	4,541,833
Total Fines, Forfeitures and Penalties		14,082,276	Road and Street Services	10,458,705
Revenue from Use of Money and Property			Health Fees	20,236,109
Interest		5,085,045	Mental Health Services	1,797,992
Rents and Concessions		1,972,705	California Children Services	2,115,821
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		7,057,750	Institutional Care and Services	20,190,466
Aid from Other Governmental Agencies			Library Services	1,951,155
State			Park and Recreation Fees	1,406,879
Highway Users Tax		20,710,890	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,435,422
Realignment from the Vehicle License Fee Fund		38,033,799	Building Maintenance and Grounds	225,976
Public Assistance Administration		91,033,745	Administrative Services	2,792,102
Public Assistance Programs		115,009,684	Other	4,761,045
Realignment for Social Services		40,026,791	Total Charges for Current Services	114,383,584
Health:			Miscellaneous Revenue	
Aid for Mental Health		37,666,890	Other Sales	116,849
Realignment for Mental Health		18,777,534	Tobacco Settlement	2,027,255
Medically Indigent Adults		—	Welfare Repayments	1,241,216
Alcohol and Drug Abuse		1,566,101	Cancelled Warrants	—
Other Aid for Health		2,601,221	Other	625,602
Realignment for Health Services		8,485,428	Total Miscellaneous Revenue	4,010,922
Homeowners' Property Tax Relief		1,216,381	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	1,071,344
SB90 Mandated Costs		133,297	Proceeds from the Sale of Bonds	—
Public Safety Fund		51,189,038	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,071,344
Supplemental Law Enforcement Services Fund (SLESF/COPS)		216,443	Total General County Revenues Before Transfers	1,216,689,365
Office of Criminal Justice and Planning Programs		6,536,063	Transfers In	
Library		890,583	Total Transfers In from Enterprises	—
District Attorney Programs		7,489,702	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,072,327
Law Enforcement		4,357,374	Total General County Revenues and Transfers In	\$ 1,217,761,692
Other		24,346,123		
Total State		470,287,087		

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Fresno**

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,384,751	Total Roads	58,359,329
Clerk of the Board	848,719	Total Transportation Terminals	—
Administrative Officer	1,988,644	Total Transportation Systems	2,235,890
Other	4,760,102	Total Parking Facilities	—
Total Legislative and Administrative	8,982,216	Total Public Ways and Facilities	60,595,219
Finance		Health	
Auditor-Controller	6,146,302	Total Public Health	57,917,563
Treasurer-Tax Collector	3,097,451	Total Medical Care	21,517,742
Assessor	10,670,834	Total Mental Health	73,485,026
Other	716,594	Total Drug and Alcohol Abuse Services	16,346,870
Total Finance	20,631,181	Total Health	169,267,201
Counsel		Sanitation	
County Counsel	2,739,451	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,739,451	Public Assistance	
Total Personnel	1,873,482	Welfare	
Total Elections	3,879,645	Administration	260,679,527
Total Communications	—	Aid Programs - Cash (Grants)	215,846,799
Total Property Management	—	Total Welfare	476,526,326
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	34,626,771
Courts	86,411	Other	—
Other	1,781,240	Total Social Services	34,626,771
Total Plant Acquisition	1,867,651	General Relief	
Total Promotion	—	Aid to Indigents	10,291,583
Total Other General	4,178,174	Indigent Burial	—
Total General	44,151,800	Total General Relief	10,291,583
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	232,281
Trial Court Maintenance of Effort (MOE)	14,758,944	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,021,267	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	10,206,512
County Clerk	—	Total Other Public Assistance	10,206,512
Grand Jury (Including Audit)	48,683	Total Public Assistance	531,883,473
District Attorney-Prosecution	29,262,675	Education	
District Attorney-Family Support	21,941,964	Total School Administration	—
Public Defender	11,832,462	Total Library Services	26,543,739
Court Appointed Counsel	5,396,263	Total Agricultural Education	474,638
Other	1,799,758	Total Other Education	—
Total Judicial	87,062,016	Total Education	27,018,377
Total Police Protection	75,238,946	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,329,733
Adult Detention	76,059,358	Total Cultural Services	—
Juvenile Detention	33,731,649	Total Veterans Memorial Building	—
Probation	24,566,596	Total Small Craft Harbors	—
Total Detention and Correction	134,357,603	Total Recreation and Cultural	2,329,733
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	20,030,000
Protective Inspection		Total Interest on Long-Term Debt	21,451,318
Agricultural Commissioner	11,225,564	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	41,481,318
Other	629,885	Total General County Expenditures Before Transfers	1,210,298,088
Total Protective Inspection	11,855,449	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	380,596	Operating Transfers Between Funds Other Than	—
Recorder	2,747,912	Governmental and Enterprise	—
Coroner	8,945,495	Total General County Expenditures and Transfers Out	\$ 1,210,298,088
Emergency Services	—		
Planning and Zoning	11,750,144		
Pound	—		
Other	1,232,806		
Total Other Protection	25,056,953		
Total Public Protection	333,570,967		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 405,800,942	\$ 237,290,642	\$ 168,510,300

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 17,830,000	\$ 99,225,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	23,160,000	379,737,749
Total Pension Obligation Bonds				519,952,749	519,952,749	40,990,000	478,962,749
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	44,439,291
Disposal Site Comp Absences	—	—	—	—	—	—	374,944
Postclosure Landfill Liability	—	—	—	—	—	—	29,513,000
Total Other Long-Term Debt Schedule				—	—	—	74,327,235
County Total Bonds and Other Long-Term Debt				\$ 519,952,749	\$ 519,952,749	\$ 40,990,000	\$ 553,289,984

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 116,400,868
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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 2010-11
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 8,106,027	
Total Operating Expenses	10,910,381	
Net Operating Income (Loss)	(2,804,354)	
Total Non-Operating Revenues	3,148,279	
Total Non-Operating Expenses	429,207	
Income (Loss) Before Operating Transfers	(85,282)	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ (85,282)	
Current Year Capital Outlay (Enterprise Activity)	\$ 105,753	

Other Enterprise Statement of Revenues and Expenses: Parking	
Total Operating Revenue	\$ 1,240
Total Operating Expense	109,886
Net Operating Income (Loss)	(108,646)
Total Non-Operating Revenue	2,150
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(106,496)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (106,496)
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 \$12.0 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Glenn

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,042,903
County Wide Secured and Unsecured	\$	5,359,148	Public Assistance Programs	8,614,356
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,271,955	Workforce Investment Act (WIA)	840,029
Voter Approved Indebtedness		—	Community Development Block Grant	898,812
Prior Year Secured and Unsecured		50,835	Health Grants	251,324
Total Property Taxes		8,681,938	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		928,130	Office of Criminal Justice and Planning Programs	164,735
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	588,667
Property Transfer		98,460	District Attorney Programs	475,666
Transient Lodging		3,537	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		15,119	Road Projects	280,736
Construction Development Taxes		—	Law Enforcement	647,140
Utility Users Tax		—	Other	613,589
Other		—		
Total Other Taxes		1,045,246	Total Federal	18,417,957
Total Taxes		9,727,184	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		179,908	Other Governmental Agencies	1,127,825
Capital Outlay		—		
Total Special Benefit Assessments		179,908	Total Other Aid	1,127,825
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		57,696	Assessments and Tax Collection Fees	52,223
Business Licenses		—	Property Tax Administrative Fees	270,998
Construction Permits		242,062	Auditing and Accounting Fees	9,697
Road Privileges and Permits		11,833	Communication Services	1,127
Zoning Permits		100,290	Election Services	37,890
Franchises		586,111	Legal Services	31,955
Other		21,173	Planning and Engineering Services	77,709
Total Licenses Permits and Franchises		1,019,165	Agricultural Services	259,693
Fines, Forfeitures and Penalties			Civil Process Services	27,008
Vehicle Code Fines		730,978	Court Fees and Costs	264,349
Other Court Fines		927,787	Booking Fees	173
Forfeitures and Penalties		86,340	Estate Fees	117,814
Penalties and Cost on Delinquent Taxes		223,129	Humane Services	117,763
Total Fines, Forfeitures and Penalties		1,968,234	Law Enforcement Services	345,095
Revenue from Use of Money and Property			Recording Fees	127,581
Interest		133,164	Road and Street Services	—
Rents and Concessions		19,717	Health Fees	137,564
Royalties		12,145	Mental Health Services	75,125
Total Revenue from the Use of Money and Property		165,026	California Children Services	5,100
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	187,481
Highway Users Tax		2,548,093	Library Services	—
Motor Vehicle In-Lieu Tax		—	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund		1,598,338	Other:	
Public Assistance Administration		4,203,622	Personnel Services	574,476
Public Assistance Programs		2,374,202	Building Maintenance and Grounds	—
Realignment for Social Services		1,535,386	Administrative Services	—
Health:			Other	1,262,742
Aid for Mental Health		2,253,161	Total Charges for Current Services	3,983,563
Realignment for Mental Health		665,170	Miscellaneous Revenue	
Medically Indigent Adults		2,157,436	Other Sales	1,716
Alcohol and Drug Abuse		310,263	Tobacco Settlement	245,088
Other Aid for Health		563,665	Welfare Repayments	11,317
Realignment for Health Services		407,896	Cancelled Warrants	4,762
Homeowners' Property Tax Relief		57,776	Other	365,857
Open Space Tax Relief		—	Total Miscellaneous Revenue	628,740
SB90 Mandated Costs		93,758	Other Financing Sources	
Public Safety Fund		1,456,053	Sale of Fixed Assets	—
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		114,209	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	—
Library		—	Total General County Revenues Before Transfers	60,126,638
District Attorney Programs		245,039	Transfers In	
Law Enforcement		772,255	Total Transfers In from Enterprises	5,000
Other		1,552,714	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,676,120
Total State		22,909,036	Total General County Revenues and Transfers In	\$ 62,807,758

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Glenn**

General		Public Ways and Facilities	
Board of Supervisors	\$ 450,626	Total Roads	4,644,259
Clerk of the Board	249,798	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	700,424	Total Public Ways and Facilities	4,644,259
Finance		Health	
Auditor-Controller	308,745	Total Public Health	5,351,372
Treasurer-Tax Collector	99,218	Total Medical Care	891,999
Assessor	786,273	Total Mental Health	5,788,270
Other	198,555	Total Drug and Alcohol Abuse Services	1,063,995
Total Finance	1,392,791	Total Health	13,095,636
Counsel		Sanitation	
County Counsel	137,866	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	137,866	Public Assistance	
Total Personnel	1,488	Welfare	
Total Elections	331,421	Administration	8,764,770
Total Communications	—	Aid Programs - Cash (Grants)	5,796,195
Total Property Management	517,862	Total Welfare	14,560,965
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,740,979
Courts	—	Other	—
Other	—	Total Social Services	6,740,979
Total Plant Acquisition	—	General Relief	
Total Promotion	7,189	Aid to Indigents	90,268
Total Other General	845,556	Indigent Burial	9,160
Total General	3,934,597	Total General Relief	99,428
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	42,202
Trial Court Maintenance of Effort (MOE)	293,016	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	439,769	Workforce Investment Act (WIA)	839,694
Other Trial Court	195,121	Other	1,172,589
County Clerk	—	Total Other Public Assistance	2,012,283
Grand Jury (Including Audit)	47,607	Total Public Assistance	23,455,857
District Attorney-Prosecution	805,366	Education	
District Attorney-Family Support	721,793	Total School Administration	—
Public Defender	376,053	Total Library Services	138,295
Court Appointed Counsel	—	Total Agricultural Education	246,319
Other	—	Total Other Education	—
Total Judicial	2,878,725	Total Education	384,614
Total Police Protection	5,399,291	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,687,533	Total Cultural Services	—
Juvenile Detention	1,063,555	Total Veterans Memorial Building	—
Probation	1,283,464	Total Small Craft Harbors	—
Total Detention and Correction	6,034,552	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	39,952	Total Retirement of Long-Term Debt	211,411
Protective Inspection		Total Interest on Long-Term Debt	136,348
Agricultural Commissioner	1,401,962	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	286,553	Total Debt Service	347,759
Other	—	Total General County Expenditures Before Transfers	63,863,241
Total Protective Inspection	1,688,515	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	426,322	Governmental and Enterprise	—
Coroner	54,849	Total General County Expenditures and Transfers Out	\$ 63,863,241
Emergency Services	6,510		
Planning and Zoning	874,852		
Pound	323,551		
Other	273,400		
Total Other Protection	1,959,484		
Total Public Protection	18,000,519		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 35,261,473	\$ 12,020,221	\$ 23,241,252

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ —	\$ 63,798	\$ 45,769
Orland Airport Fuel Facility	2000	—	—	120,000	—	64,800	50,400
Total State Construction Loans				245,000	—	128,598	96,169
Other Long-Term Debt Schedule							
2008 Ford Crown Victoria	—	—	—	—	—	—	10,948
Advance From Other Funds	—	—	—	—	—	—	—
Automatic Tarping Machine	—	—	—	—	—	—	—
Cash Advance from Other Funds	—	—	—	—	—	—	293,242
Caterpillar 826G Landfill Compactor	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	1,771,317
Compensated Absences - Ent.	—	—	—	—	—	—	36,451
Ford Expedition-OPD	—	—	—	—	—	—	11,011
Landfill Closure	—	—	—	—	—	—	8,837,165
Orland Airport S-S Fuel Terminal	—	—	—	—	—	—	449
PPWA Software	—	—	—	—	—	—	18,593
Road Loader/Grader	—	—	—	—	—	—	222,880
Telephone System	—	—	—	—	—	—	10,508
Willows Airport S-S Fuel Terminal	—	—	—	—	—	—	449
Total Other Long-Term Debt Schedule				—	—	—	11,213,013
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 128,598	\$ 11,309,182

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 5,918,621

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 152,929
Local Cash Grants	621,456
State Cash Grants	—
Federal Cash Grants	123,557
Other Revenues	883
Total Revenues	<u>898,825</u>
Purchased Transportation	831,602
Other Expenses	534,913
Total Expenses	<u>1,366,515</u>
Net Transit Income (Loss)	<u>(467,690)</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ (467,690)</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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 420,386
Total Operating Expenses	<u>419,238</u>
Net Operating Income (Loss)	<u>1,148</u>
Total Non-Operating Revenue	58,498
Total Non-Operating Expenses	<u>29,063</u>
Income (Loss) Before Operating Transfers	<u>30,583</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 30,583</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 2,210,491
Total Operating Expenses	<u>1,669,692</u>
Net Operating Income (Loss)	<u>540,799</u>
Total Non-Operating Revenues	48,276
Total Non-Operating Expenses	<u>33,552</u>
Income (Loss) Before Operating Transfers	<u>555,523</u>
Transfers In from the County	—
Transfers Out to the County	<u>5,000</u>
Net Transfers In (Out)	<u>(5,000)</u>
Net Income (Loss)	<u>\$ 550,523</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,531,119
County Wide Secured and Unsecured	\$	17,366,636	Public Assistance Programs	16,302,526
Less Than County Wide Funds - Secured and Unsecured		4,485,247	Health Administration	985,943
Property Tax In-Lieu of Vehicle License Fees		14,879,949	Workforce Investment Act (WIA)	3,178,928
Voter Approved Indebtedness		—	Community Development Block Grant	4,330,814
Prior Year Secured and Unsecured		117,644	Health Grants	13,465,329
Total Property Taxes		36,849,476	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,988,669	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	1,992,228
Property Transfer		656,698	District Attorney Programs	—
Transient Lodging		1,166,821	Aging Programs	—
Timber Yield		479,945	Senior Citizens Programs	—
Aircraft		50,196	Road Projects	3,779,982
Construction Development Taxes		—	Law Enforcement	673,880
Utility Users Tax		—	Other	2,791,972
Other		2,258,381	Total Federal	71,032,721
Total Other Taxes		9,600,710	Other Aid	
Total Taxes		46,450,186	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	352,010
Licenses, Permits and Franchises			Property Tax Administrative Fees	746,809
Animal Licenses		284,559	Auditing and Accounting Fees	40,301
Business Licenses		587,607	Communication Services	—
Construction Permits		906,494	Election Services	27,908
Road Privileges and Permits		54,219	Legal Services	155,655
Zoning Permits		—	Planning and Engineering Services	1,163,005
Franchises		1,188,704	Agricultural Services	190,030
Other		107,182	Civil Process Services	57,577
Total Licenses Permits and Franchises		3,128,765	Court Fees and Costs	2,459,454
Fines, Forfeitures and Penalties			Booking Fees	378,005
Vehicle Code Fines		1,403,537	Estate Fees	466,937
Other Court Fines		28,205	Humane Services	294,806
Forfeitures and Penalties		754,240	Law Enforcement Services	235,009
Penalties and Cost on Delinquent Taxes		630,639	Recording Fees	555,636
Total Fines, Forfeitures and Penalties		2,816,621	Road and Street Services	1,428,250
Revenue from Use of Money and Property			Health Fees	1,985,137
Interest		324,425	Mental Health Services	799,843
Rents and Concessions		26,881	California Children Services	—
Royalties		—	Sanitation Services	144,418
Total Revenue from the Use of Money and Property		351,306	Institutional Care and Services	702,388
Aid from Other Governmental Agencies			Library Services	73,979
State			Park and Recreation Fees	380,834
Highway Users Tax		5,983,622	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		4,397,594	Building Maintenance and Grounds	—
Public Assistance Administration		17,356,031	Administrative Services	260,728
Public Assistance Programs		7,330,494	Other	94,518
Realignment for Social Services		6,769,558	Total Charges for Current Services	12,993,237
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,912,796	Other Sales	89,485
Realignment for Mental Health		3,462,450	Tobacco Settlement	1,173,261
Medically Indigent Adults		759,309	Welfare Repayments	737,768
Alcohol and Drug Abuse		747,723	Cancelled Warrants	30,640
Other Aid for Health		1,482,735	Other	3,554,820
Realignment for Health Services		2,569,703	Total Miscellaneous Revenue	5,585,974
Homeowners' Property Tax Relief		372,025	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		276,743	Proceeds from the Sale of Bonds	—
Public Safety Fund		8,024,547	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		115,000	Total General County Revenues Before Transfers	234,418,857
Office of Criminal Justice and Planning Programs		25,365	Transfers In	
Library		154,511	Total Transfers In from Enterprises	—
District Attorney Programs		4,909,332	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,536,582
Law Enforcement		2,894,584	Total General County Revenues and Transfers In	\$ 235,955,439
Other		17,515,925		
Total State		92,060,047		

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Humboldt**

General		Public Ways and Facilities	
Board of Supervisors	\$ 886,093	Total Roads	16,834,696
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	747,724	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,633,817	Total Public Ways and Facilities	16,834,696
Finance		Health	
Auditor-Controller	1,026,406	Total Public Health	15,741,558
Treasurer-Tax Collector	1,000,472	Total Medical Care	2,885,494
Assessor	2,180,487	Total Mental Health	24,980,873
Other	649,768	Total Drug and Alcohol Abuse Services	1,898,620
Total Finance	4,857,133	Total Health	45,506,545
Counsel		Sanitation	
County Counsel	1,318,640	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,318,640	Public Assistance	
Total Personnel	716,907	Welfare	
Total Elections	944,216	Administration	47,432,706
Total Communications	—	Aid Programs - Cash (Grants)	11,474,353
Total Property Management	2,483,851	Total Welfare	58,907,059
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,512,588
Courts	—	Other	—
Other	7,583,142	Total Social Services	8,512,588
Total Plant Acquisition	7,583,142	General Relief	
Total Promotion	192,964	Aid to Indigents	2,964,470
Total Other General	—	Indigent Burial	—
Total General	19,730,670	Total General Relief	2,964,470
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	30,903
Trial Court Maintenance of Effort (MOE)	933,601	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	145,438	Workforce Investment Act (WIA)	5,433,859
Other Trial Court	225,265	Other	—
County Clerk	—	Total Other Public Assistance	5,433,859
Grand Jury (Including Audit)	43,818	Total Public Assistance	75,848,879
District Attorney-Prosecution	5,303,624	Education	
District Attorney-Family Support	4,599,330	Total School Administration	—
Public Defender	3,147,874	Total Library Services	2,932,536
Court Appointed Counsel	36,719	Total Agricultural Education	140,051
Other	347,352	Total Other Education	—
Total Judicial	14,783,021	Total Education	3,072,587
Total Police Protection	14,846,732	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,762,705
Adult Detention	11,324,520	Total Cultural Services	—
Juvenile Detention	2,924,776	Total Veterans Memorial Building	32,646
Probation	5,329,795	Total Small Craft Harbors	—
Total Detention and Correction	19,579,091	Total Recreation and Cultural	1,795,351
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	517,440	Total Retirement of Long-Term Debt	1,075,449
Protective Inspection		Total Interest on Long-Term Debt	683,708
Agricultural Commissioner	655,247	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,254,370	Total Debt Service	1,759,157
Other	—	Total General County Expenditures Before Transfers	229,031,090
Total Protective Inspection	1,909,617	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	849,474	Governmental and Enterprise	—
Coroner	618,841	Total General County Expenditures and Transfers Out	\$ 229,031,090
Emergency Services	306,021		
Planning and Zoning	9,198,332		
Pound	1,278,849		
Other	595,787		
Total Other Protection	12,847,304		
Total Public Protection	64,483,205		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 95,278,662	\$ 46,295,212	\$ 48,983,450

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 4,894
Compensated Absences	—	—	—	—	—	—	17,520,655
Enterprise Compensated Absences	—	—	—	—	—	—	123,390
Total Other Long-Term Debt Schedule				—	—	—	17,648,939
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 17,648,939

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 23,726,672
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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 2010-11
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	\$ 3,240,860
Total Operating Expenses	<u>3,034,228</u>
Net Operating Income (Loss)	<u>206,632</u>
Total Non-Operating Revenue	5,789,110
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>5,995,742</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 5,995,742</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 825,760
Total Operating Expenses	<u>415,059</u>
Net Operating Income (Loss)	<u>410,701</u>
Total Non-Operating Revenues	<u>—</u>
Total Non-Operating Expenses	<u>138,915</u>
Income (Loss) Before Operating Transfers	<u>271,786</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 271,786</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	21,443,493
County Wide Secured and Unsecured	\$	12,231,949	Public Assistance Programs	19,254,288
Less Than County Wide Funds - Secured and Unsecured		3,343,625	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,885,478	Workforce Investment Act (WIA)	11,656,310
Voter Approved Indebtedness		—	Community Development Block Grant	694,962
Prior Year Secured and Unsecured		(737,188)	Health Grants	75,648
Total Property Taxes		32,723,864	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,866,703	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		331,800	DEA Programs/Drug and Alcohol Programs	1,559,248
Property Transfer		303,666	District Attorney Programs	—
Transient Lodging		770	Aging Programs	851,441
Timber Yield		—	Senior Citizens Programs	—
Aircraft		47,759	Road Projects	—
Construction Development Taxes		—	Law Enforcement	478,657
Utility Users Tax		—	Other	5,336,015
Other		—	Total Federal	61,350,062
Total Other Taxes		2,550,698	Other Aid	
Total Taxes		35,274,562	Other In-Lieu Taxes	242,832
Special Benefit Assessments			Other Governmental Agencies	309,980
Operations		—	Total Other Aid	552,812
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	763,737
Licenses, Permits and Franchises			Property Tax Administrative Fees	733,276
Animal Licenses		17,235	Auditing and Accounting Fees	87,628
Business Licenses		246,299	Communication Services	—
Construction Permits		1,666,169	Election Services	84,071
Road Privileges and Permits		216,132	Legal Services	360,612
Zoning Permits		75,743	Planning and Engineering Services	260,919
Franchises		283,541	Agricultural Services	784,950
Other		1,424,180	Civil Process Services	62,528
Total Licenses Permits and Franchises		3,929,299	Court Fees and Costs	1,407,457
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		4,472,469	Estate Fees	169,087
Other Court Fines		1,717,630	Humane Services	17,206
Forfeitures and Penalties		76,770	Law Enforcement Services	1,040,556
Penalties and Cost on Delinquent Taxes		1,935,878	Recording Fees	447,391
Total Fines, Forfeitures and Penalties		8,202,747	Road and Street Services	19,850
Revenue from Use of Money and Property			Health Fees	1,517,876
Interest		1,489,942	Mental Health Services	244,654
Rents and Concessions		668,110	California Children Services	580
Royalties		—	Sanitation Services	367,918
Total Revenue from the Use of Money and Property		2,158,052	Institutional Care and Services	6,013,919
Aid from Other Governmental Agencies			Library Services	5,869
State			Park and Recreation Fees	52,116
Highway Users Tax		8,282,247	Other:	
Motor Vehicle In-Lieu Tax		309,666	Personnel Services	63,093
Realignment from the Vehicle License Fee Fund		10,899,145	Building Maintenance and Grounds	1,021,210
Public Assistance Administration		21,338,987	Administrative Services	—
Public Assistance Programs		18,547,819	Other	7,531,729
Realignment for Social Services		9,059,551	Total Charges for Current Services	23,058,232
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,010,800	Other Sales	81,305
Realignment for Mental Health		3,541,555	Tobacco Settlement	731,448
Medically Indigent Adults		12,404,530	Welfare Repayments	—
Alcohol and Drug Abuse		1,157,464	Cancelled Warrants	81,379
Other Aid for Health		5,462,010	Other	4,353,860
Realignment for Health Services		3,631,151	Total Miscellaneous Revenue	5,247,992
Homeowners' Property Tax Relief		190,944	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	28,942
SB90 Mandated Costs		319,187	Proceeds from the Sale of Bonds	—
Public Safety Fund		9,381,312	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	28,942
Supplemental Law Enforcement Services Fund (SLESF/COPS)		127,978	Total General County Revenues Before Transfers	276,302,738
Office of Criminal Justice and Planning Programs		446,362	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	118,829
Law Enforcement		7,024,835	Total General County Revenues and Transfers In	\$ 276,421,567
Other		16,364,495		
Total State		136,500,038		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 760,866	Total Roads	11,446,729
Clerk of the Board	389,609	Total Transportation Terminals	—
Administrative Officer	1,692,356	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,842,831	Total Public Ways and Facilities	11,446,729
Finance		Health	
Auditor-Controller	1,798,952	Total Public Health	22,228,717
Treasurer-Tax Collector	1,396,672	Total Medical Care	—
Assessor	2,219,074	Total Mental Health	24,966,270
Other	304,616	Total Drug and Alcohol Abuse Services	1,990,742
Total Finance	5,719,314	Total Health	49,185,729
Counsel		Sanitation	
County Counsel	2,341,682	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,341,682	Public Assistance	
Total Personnel	1,352,060	Welfare	
Total Elections	644,332	Administration	23,968,426
Total Communications	—	Aid Programs - Cash (Grants)	49,740,562
Total Property Management	4,474,953	Total Welfare	73,708,988
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	15,213,722
Courts	—	Other	—
Other	1,090,182	Total Social Services	15,213,722
Total Plant Acquisition	1,090,182	General Relief	
Total Promotion	—	Aid to Indigents	63,111
Total Other General	744,683	Indigent Burial	24,936
Total General	19,210,037	Total General Relief	88,047
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	148,684
Trial Court Maintenance of Effort (MOE)	1,076,050	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	745,830	Workforce Investment Act (WIA)	11,246,501
Other Trial Court	550,455	Other	2,217,057
County Clerk	—	Total Other Public Assistance	13,463,558
Grand Jury (Including Audit)	96,459	Total Public Assistance	102,622,999
District Attorney-Prosecution	4,983,421	Education	
District Attorney-Family Support	4,112,893	Total School Administration	—
Public Defender	2,473,983	Total Library Services	403,809
Court Appointed Counsel	—	Total Agricultural Education	399,213
Other	2,385,480	Total Other Education	147,646
Total Judicial	16,424,571	Total Education	950,668
Total Police Protection	18,456,769	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	695,812
Adult Detention	13,988,291	Total Cultural Services	—
Juvenile Detention	2,246,581	Total Veterans Memorial Building	—
Probation	5,325,201	Total Small Craft Harbors	—
Total Detention and Correction	21,560,073	Total Recreation and Cultural	695,812
Total Fire Protection	5,688,770	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,123,983
Protective Inspection		Total Interest on Long-Term Debt	3,971,067
Agricultural Commissioner	3,461,834	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,276,580	Total Debt Service	6,095,050
Other	—	Total General County Expenditures Before Transfers	270,821,482
Total Protective Inspection	4,738,414	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	743,135	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 270,821,482
Emergency Services	412,144		
Planning and Zoning	1,588,190		
Pound	16,160		
Other	10,986,232		
Total Other Protection	13,745,861		
Total Public Protection	80,614,458		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 108,582,479	\$ 49,588,684	\$ 58,993,795

**Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 12,115,000	\$ 23,060,000
Pension Bond Series A	2003	2012	2031	33,265,000	33,265,000	—	33,265,000
Total Pension Obligation Bonds				68,440,000	68,440,000	12,115,000	56,325,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,975,195
Kronos Time Keeping Software/Equip	—	—	—	—	—	—	133,568
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	—
New Digital Mail Processor	—	—	—	—	—	—	20,836
Total Other Long-Term Debt Schedule				—	—	—	12,129,599
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 12,115,000	\$ 68,454,599

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 17,464,199
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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 2010-11
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	\$ 674,368
Total Operating Expenses	<u>1,427,800</u>
Net Operating Income (Loss)	<u>(753,432)</u>
Total Non-Operating Revenue	1,890
Total Non-Operating Expenses	<u>49,965</u>
Income (Loss) Before Operating Transfers	<u>(801,507)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (801,507)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,078,228
Total Operating Expenses	<u>2,257,619</u>
Net Operating Income (Loss)	<u>(1,179,391)</u>
Total Non-Operating Revenues	97,024
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(1,082,367)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (1,082,367)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

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

1. Informational Note: The county's Transportation Enterprise was transferred to the Imperial County Transportation Commission. The transportation activity is now reported in the Transportation Planning Agencies Annual Report.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Inyo

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,900,495
County Wide Secured and Unsecured	\$ 12,092,551	Public Assistance Programs	870,356
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	2,128,711	Workforce Investment Act (WIA)	159,231
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	113,685	Health Grants	700,694
Total Property Taxes	14,334,947	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,173,014	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	432,561
Property Transfer	49,180	District Attorney Programs	518,228
Transient Lodging	2,667,280	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	—
Aircraft	34,558	Road Projects	2,054,488
Construction Development Taxes	—	Law Enforcement	251,856
Utility Users Tax	—	Other	3,115,181
Other	—	Total Federal	10,003,090
Total Other Taxes	3,924,032	Other Aid	
Total Taxes	18,258,979	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	5,500,649
Operations	—	Total Other Aid	5,500,649
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	105,806
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	26,809	Auditing and Accounting Fees	1,455,182
Business Licenses	37,732	Communication Services	—
Construction Permits	132,534	Election Services	3,079
Road Privileges and Permits	11,297	Legal Services	53,543
Zoning Permits	14,050	Planning and Engineering Services	462,209
Franchises	113,448	Agricultural Services	74,080
Other	117,185	Civil Process Services	6,675
Total Licenses Permits and Franchises	453,055	Court Fees and Costs	401,575
Fines, Forfeitures and Penalties		Booking Fees	2,604
Vehicle Code Fines	—	Estate Fees	11,995
Other Court Fines	1,763,469	Humane Services	—
Forfeitures and Penalties	—	Law Enforcement Services	246,219
Penalties and Cost on Delinquent Taxes	100,442	Recording Fees	109,748
Total Fines, Forfeitures and Penalties	1,863,911	Road and Street Services	190,084
Revenue from Use of Money and Property		Health Fees	360,392
Interest	364,685	Mental Health Services	995,626
Rents and Concessions	51,202	California Children Services	—
Royalties	356,278	Sanitation Services	—
Total Revenue from the Use of Money and Property	772,165	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	2,519
State		Park and Recreation Fees	224,964
Highway Users Tax	3,099,104	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	2,086,361	Building Maintenance and Grounds	41,986
Public Assistance Administration	1,995,915	Administrative Services	—
Public Assistance Programs	651,421	Other	533,232
Realignment for Social Services	1,156,610	Total Charges for Current Services	5,281,518
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,749,969	Other Sales	19,722
Realignment for Mental Health	610,462	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	129,018	Cancelled Warrants	—
Other Aid for Health	359,741	Other	126,419
Realignment for Health Services	395,569	Total Miscellaneous Revenue	146,141
Homeowners' Property Tax Relief	79,777	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	2,149
SB90 Mandated Costs	105,028	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,566,226	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	2,149
Supplemental Law Enforcement Services Fund (SLESF/COPS)	108,676	Total General County Revenues Before Transfers	62,441,556
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	6,465	Total Transfers In from Enterprises	—
District Attorney Programs	245,838	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	738,332	Total General County Revenues and Transfers In	\$ 62,441,556
Other	5,075,387		
Total State	20,159,899		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Inyo

General		Public Ways and Facilities	
Board of Supervisors	\$ 547,252	Total Roads	8,581,385
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	643,097	Total Transportation Systems	—
Other	72,620	Total Parking Facilities	—
Total Legislative and Administrative	1,262,969	Total Public Ways and Facilities	8,581,385
Finance		Health	
Auditor-Controller	760,116	Total Public Health	4,636,092
Treasurer-Tax Collector	408,592	Total Medical Care	—
Assessor	830,895	Total Mental Health	3,448,417
Other	162,222	Total Drug and Alcohol Abuse Services	772,295
Total Finance	2,161,825	Total Health	8,856,804
Counsel		Sanitation	
County Counsel	646,581	Total Refuse Collection and Disposal	677,633
Other	—	Total Sanitation	677,633
Total Counsel	646,581	Public Assistance	
Total Personnel	464,248	Welfare	
Total Elections	153,828	Administration	4,605,964
Total Communications	—	Aid Programs - Cash (Grants)	1,598,877
Total Property Management	1,315,360	Total Welfare	6,204,841
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	413,598	Aid to Indigents	181,876
Total Other General	3,490,571	Indigent Burial	—
Total General	9,908,980	Total General Relief	181,876
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	118,287
Trial Court Maintenance of Effort (MOE)	610,438	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	179,232	Workforce Investment Act (WIA)	152,559
Other Trial Court	116,536	Other	—
County Clerk	264,173	Total Other Public Assistance	152,559
Grand Jury (Including Audit)	19,652	Total Public Assistance	6,657,563
District Attorney-Prosecution	1,655,974	Education	
District Attorney-Family Support	746,294	Total School Administration	—
Public Defender	836,124	Total Library Services	625,296
Court Appointed Counsel	—	Total Agricultural Education	99,470
Other	135,709	Total Other Education	—
Total Judicial	4,564,132	Total Education	724,766
Total Police Protection	6,449,388	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	644,407
Adult Detention	3,754,596	Total Cultural Services	209,478
Juvenile Detention	2,058,789	Total Veterans Memorial Building	—
Probation	1,223,089	Total Small Craft Harbors	—
Total Detention and Correction	7,036,474	Total Recreation and Cultural	853,885
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	384,692
Protective Inspection		Total Interest on Long-Term Debt	15,578
Agricultural Commissioner	466,045	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	291,331	Total Debt Service	400,270
Other	—	Total General County Expenditures Before Transfers	59,990,143
Total Protective Inspection	757,376	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	571,556
Local Agency Formation Commission (LAFCO)	18,043	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,349,221
Recorder	43,216	Total General County Expenditures and Transfers Out	\$ 61,910,920
Coroner	114,172		
Emergency Services	211,447		
Planning and Zoning	1,543,683		
Pound	536,115		
Other	2,054,811		
Total Other Protection	4,521,487		
Total Public Protection	23,328,857		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 33,452,850	\$ 16,067,000	\$ 17,385,850

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 1,404,440
Compensated Absences - Enterprise	—	—	—	—	—	—	79,277
Financial System & Infrastructure	—	—	—	—	—	—	—
Insurance Claims Liability	—	—	—	—	—	—	218,000
Landfill Closure & Postclosure	—	—	—	—	—	—	3,271,784
Total Other Long-Term Debt Schedule				—	—	—	4,973,501
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,973,501

**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 2010-11
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	\$ 1,189,424
Total Operating Expenses	<u>1,389,953</u>
Net Operating Income (Loss)	<u>(200,529)</u>
Total Non-Operating Revenue	94,518
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(106,011)</u>
Transfers In from the County	88,884
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>88,884</u>
Net Income (Loss)	<u>\$ (17,127)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 555,977
Total Operating Expenses	<u>2,320,221</u>
Net Operating Income (Loss)	<u>(1,764,244)</u>
Total Non-Operating Revenues	1,319,272
Total Non-Operating Expenses	<u>290,168</u>
Income (Loss) Before Operating Transfers	<u>(735,140)</u>
Transfers In from the County	479,672
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>479,672</u>
Net Income (Loss)	<u>\$ (255,468)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 33,349</u>

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement	
Total Operating Revenue	\$ 468,289
Total Operating Expense	<u>467,578</u>
Net Operating Income (Loss)	<u>711</u>
Total Non-Operating Revenue	482
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>1,193</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,193</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 418,949
Total Operating Expense	<u>449,009</u>
Net Operating Income (Loss)	<u>(30,060)</u>
Total Non-Operating Revenue	755
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(29,305)</u>
Transfers In from the County	3,000
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>3,000</u>
Net Income (Loss)	<u>\$ (26,305)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Kern

Taxes			Federal	
Property Taxes			Public Assistance Administration	88,680,472
County Wide Secured and Unsecured	\$	164,786,697	Public Assistance Programs	104,584,206
Less Than County Wide Funds - Secured and Unsecured		74,390,808	Health Administration	2,472,430
Property Tax In-Lieu of Vehicle License Fees		90,381,932	Workforce Investment Act (WIA)	17,868,783
Voter Approved Indebtedness		—	Community Development Block Grant	17,561,653
Prior Year Secured and Unsecured		911,874	Health Grants	8,221,565
Total Property Taxes		330,471,311	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	576,192
Sales and Use Taxes		36,996,758	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,274,186	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,816,675	District Attorney Programs	15,362,700
Transient Lodging		1,657,603	Aging Programs	2,804,734
Timber Yield		196	Senior Citizens Programs	—
Aircraft		142,217	Road Projects	25,691,436
Construction Development Taxes		—	Law Enforcement	7,857,259
Utility Users Tax		—	Other	4,520,384
Other		1,188,720	Total Federal	296,201,814
Total Other Taxes		45,076,355	Other Aid	
Total Taxes		375,547,666	Other In-Lieu Taxes	39,639
Special Benefit Assessments			Other Governmental Agencies	4,355,144
Operations		—	Total Other Aid	4,394,783
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,045,053
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,601,529
Animal Licenses		432,982	Auditing and Accounting Fees	3,237,526
Business Licenses		3,436,830	Communication Services	196,163
Construction Permits		8,197,912	Election Services	636,592
Road Privileges and Permits		—	Legal Services	4,099,616
Zoning Permits		391,269	Planning and Engineering Services	4,008,535
Franchises		6,886,143	Agricultural Services	1,603,747
Other		493,037	Civil Process Services	947,045
Total Licenses Permits and Franchises		19,838,173	Court Fees and Costs	15,789,042
Fines, Forfeitures and Penalties			Booking Fees	1,319,644
Vehicle Code Fines		2,061,382	Estate Fees	203,995
Other Court Fines		14,044,126	Humane Services	775,454
Forfeitures and Penalties		995,784	Law Enforcement Services	3,523,521
Penalties and Cost on Delinquent Taxes		10,207,333	Recording Fees	3,536,308
Total Fines, Forfeitures and Penalties		27,308,625	Road and Street Services	3,927,337
Revenue from Use of Money and Property			Health Fees	4,182,011
Interest		12,220,526	Mental Health Services	1,235,688
Rents and Concessions		528,543	California Children Services	7,770
Royalties		202,906	Sanitation Services	—
Total Revenue from the Use of Money and Property		12,951,975	Institutional Care and Services	38,758,449
Aid from Other Governmental Agencies			Library Services	391,924
State			Park and Recreation Fees	1,752,435
Highway Users Tax		20,563,366	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	18,611
Realignment from the Vehicle License Fee Fund		23,766,427	Building Maintenance and Grounds	128,367
Public Assistance Administration		28,543,430	Administrative Services	—
Public Assistance Programs		111,303,280	Other	28,115,954
Realignment for Social Services		25,164,129	Total Charges for Current Services	122,042,316
Health:			Miscellaneous Revenue	
Aid for Mental Health		64,541,979	Other Sales	95,191
Realignment for Mental Health		12,832,467	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	3,883,779
Alcohol and Drug Abuse		690,015	Cancelled Warrants	40,790
Other Aid for Health		12,504,868	Other	9,272,325
Realignment for Health Services		5,032,463	Total Miscellaneous Revenue	13,292,085
Homeowners' Property Tax Relief		2,189,858	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	369,270
SB90 Mandated Costs		2,823,851	Proceeds from the Sale of Bonds	9,136,649
Public Safety Fund		54,753,361	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	9,505,919
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,481,701	Total General County Revenues Before Transfers	1,297,991,900
Office of Criminal Justice and Planning Programs		2,672,455	Transfers In	
Library		343,088	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,500,616	Total General County Revenues and Transfers In	\$ 1,297,991,900
Other		43,201,190		
Total State		416,908,544		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,245,520	Total Roads	91,468,416
Clerk of the Board	742,496	Total Transportation Terminals	—
Administrative Officer	2,244,575	Total Transportation Systems	—
Other	4,094,158	Total Parking Facilities	—
Total Legislative and Administrative	9,326,749	Total Public Ways and Facilities	91,468,416
Finance		Health	
Auditor-Controller	4,906,360	Total Public Health	41,688,062
Treasurer-Tax Collector	5,032,453	Total Medical Care	1,151,988
Assessor	9,588,020	Total Mental Health	80,828,877
Other	880,891	Total Drug and Alcohol Abuse Services	10,655,511
Total Finance	20,407,724	Total Health	134,324,438
Counsel		Sanitation	
County Counsel	4,869,092	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,869,092	Public Assistance	
Total Personnel	1,978,429	Welfare	
Total Elections	1,825,739	Administration	150,875,212
Total Communications	1,020,550	Aid Programs - Cash (Grants)	203,474,905
Total Property Management	16,195,970	Total Welfare	354,350,117
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,242,169
Courts	—	Other	—
Other	6,481,056	Total Social Services	4,242,169
Total Plant Acquisition	6,481,056	General Relief	
Total Promotion	705,143	Aid to Indigents	188,967
Total Other General	17,646,427	Indigent Burial	—
Total General	80,456,879	Total General Relief	188,967
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	693,596
Trial Court Maintenance of Effort (MOE)	14,481,563	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,580,611	Workforce Investment Act (WIA)	17,880,949
Other Trial Court	10,189,220	Other	31,125,893
County Clerk	414,903	Total Other Public Assistance	49,006,842
Grand Jury (Including Audit)	226,498	Total Public Assistance	408,481,691
District Attorney-Prosecution	23,490,464	Education	
District Attorney-Family Support	21,054,308	Total School Administration	—
Public Defender	18,020,239	Total Library Services	7,902,032
Court Appointed Counsel	—	Total Agricultural Education	469,706
Other	—	Total Other Education	—
Total Judicial	91,457,806	Total Education	8,371,738
Total Police Protection	86,260,143	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,371,343
Adult Detention	72,337,174	Total Cultural Services	—
Juvenile Detention	28,741,229	Total Veterans Memorial Building	124,497
Probation	31,356,892	Total Small Craft Harbors	—
Total Detention and Correction	132,435,295	Total Recreation and Cultural	11,495,840
Total Fire Protection	121,519,252	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	24,566,977
Protective Inspection		Total Interest on Long-Term Debt	21,176,603
Agricultural Commissioner	6,031,855	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,118,865	Total Debt Service	45,743,580
Other	—	Total General County Expenditures Before Transfers	1,240,231,313
Total Protective Inspection	11,150,720	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	35,896,660
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,564,130	Total General County Expenditures and Transfers Out	\$ 1,276,127,973
Coroner	2,862,688		
Emergency Services	—		
Planning and Zoning	6,265,559		
Pound	4,854,699		
Other	518,439		
Total Other Protection	17,065,515		
Total Public Protection	459,888,731		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 822,667,676	\$ 348,889,108	\$ 473,778,568

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	\$ 33,835,889	\$ 33,717,610	\$ 11,697,931	\$ 22,019,679
Pension Obligation Bonds	1995	1997	2022	227,629,808	186,573,523	65,137,911	121,435,612
Unfunded Actuarial Pension Liab - Ent	2003	2007	2023	34,898,243	28,741,451	1,444,713	27,296,738
Unfunded Actuarial Pension Liability	2003	2007	2023	288,177,067	201,526,351	10,737,720	190,788,631
POB 2008 Enterprise	2009	2027	2028	6,049,888	6,049,888	—	6,049,888
POB 2008 Governmental	2009	2027	2028	42,285,264	42,285,264	—	42,285,264
Total Pension Obligation Bonds				632,876,159	498,894,087	89,018,275	409,875,812
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	220,000	15,000	205,000
SW Shafter Water Project	2001	2001	2040	237,550	220,000	16,000	204,000
Total Special Assessment Bonds				637,550	440,000	31,000	409,000
Federal Construction Loans							
Rexland Acres Sewer Project	2006	—	—	6,409,611	—	102,000	3,010,000
Total Federal Construction Loans				6,409,611	—	102,000	3,010,000
Other Long-Term Debt Schedule							
Capital Lease Purchase Agreement	—	—	—	—	—	—	4,969,016
Closure/Postclosure Liability	—	—	—	—	—	—	74,513,405
Comp Absences	—	—	—	—	—	—	55,064,666
Compensated Absences	—	—	—	—	—	—	16,874,952
Detention Facility Improvements	—	—	—	—	—	—	843,646
Professional Liability	—	—	—	—	—	—	6,093,425
Public Protection Aircrafts	—	—	—	—	—	—	5,106,066
Sheriff Vehicles	—	—	—	—	—	—	2,846,115
2011 KMC Enterprise COP Refunding	—	—	—	—	—	—	8,558,425
Phillips Monitoring System	—	—	—	—	—	—	2,408,824
2011 Refunding COP Waste	—	—	—	—	—	—	10,860,000
2011 Governmental COP Refunding	—	—	—	—	—	—	6,431,575
Total Other Long-Term Debt Schedule				—	—	—	194,570,115
County Total Bonds and Other Long-Term Debt				\$ 639,923,320	\$ 499,334,087	\$ 89,151,275	\$ 607,864,927
			Total Future Principal and Interest Balance Due				
Total Lease Obligations			\$ 225,971,783				

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

Table 6. Counties Annual Report — Fiscal Year 2010-11

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 640,874,083
Total Deductions from Revenues	533,733,927
Net Patient Revenue	107,140,156
Total Other Operating Revenues	11,006,919
Total Operating Revenue	118,147,075
Total Operating Expenses	262,449,668
Net Operating Income (Loss)	(144,302,593)
Total Non-Operating Revenue	120,899,211
Total Non-Operating Expenses	4,531,718
Net Non-Operating Income	116,367,493
Net Income Before Extraordinary Items	(27,935,100)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(27,935,100)
Transfers In from the County	35,896,660
Transfers Out to the County	—
Net Transfers In (Out)	35,896,660
Net Income (Loss)	\$ 7,961,560
Current Year Capital Outlay (Enterprise Activity)	\$ (2,884,679)

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 797,434
Local Cash Grants	3,890,419
State Cash Grants	994,216
Federal Cash Grants	949,881
Other Revenues	37,639
Total Revenues	6,669,589
Purchased Transportation	3,988,444
Other Expenses	3,111,880
Total Expenses	7,100,324
Net Transit Income (Loss)	(430,735)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (430,735)
Capital Additions to Equity	
Total Local Capital Grants	\$ 20,980
Total State Capital Grants	220,639
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 241,619

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 3,768,454
Total Operating Expenses	<u>6,219,530</u>
Net Operating Income (Loss)	<u>(2,451,076)</u>
Total Non-Operating Revenue	4,647,237
Total Non-Operating Expenses	<u>859,996</u>
Income (Loss) Before Operating Transfers	<u>1,336,165</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,336,165</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 44,089,586
Total Operating Expenses	<u>40,107,340</u>
Net Operating Income (Loss)	<u>3,982,246</u>
Total Non-Operating Revenues	2,120,118
Total Non-Operating Expenses	<u>558,004</u>
Income (Loss) Before Operating Transfers	<u>5,544,360</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 5,544,360</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Golf Course	
Total Operating Revenue	\$ 458,703
Total Operating Expense	<u>375,121</u>
Net Operating Income (Loss)	<u>83,582</u>
Total Non-Operating Revenue	8,822
Total Non-Operating Expenses	<u>47,932</u>
Income (Loss) Before Operating Transfers	<u>44,472</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 44,472</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Kings

Taxes			Federal	
Property Taxes			Public Assistance Administration	11,865,208
County Wide Secured and Unsecured	\$	15,808,239	Public Assistance Programs	16,749,526
Less Than County Wide Funds - Secured and Unsecured		5,275,077	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,870,183	Workforce Investment Act (WIA)	6,941,374
Voter Approved Indebtedness		—	Community Development Block Grant	2,850,554
Prior Year Secured and Unsecured		913,747	Health Grants	123,862
Total Property Taxes		39,867,246	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,356,474	Office of Criminal Justice and Planning Programs	74,126
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		270,583	District Attorney Programs	—
Transient Lodging		233,281	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		57,876	Road Projects	2,565,574
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	3,803,770
Other		661,358	Total Federal	44,973,994
Total Other Taxes		3,579,572	Other Aid	
Total Taxes		43,446,818	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,679,182
Operations		—	Total Other Aid	3,679,182
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	565,387
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,132,258
Animal Licenses		38,243	Auditing and Accounting Fees	43,983
Business Licenses		500	Communication Services	198,021
Construction Permits		245,209	Election Services	159,566
Road Privileges and Permits		—	Legal Services	281,290
Zoning Permits		47,688	Planning and Engineering Services	451,989
Franchises		967,790	Agricultural Services	285,156
Other		16,121	Civil Process Services	102,693
Total Licenses Permits and Franchises		1,315,551	Court Fees and Costs	2,308,754
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		549,427	Estate Fees	250,238
Other Court Fines		74,457	Humane Services	25,973
Forfeitures and Penalties		392,098	Law Enforcement Services	1,092,450
Penalties and Cost on Delinquent Taxes		439,297	Recording Fees	277,263
Total Fines, Forfeitures and Penalties		1,455,279	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	912,303
Interest		931,744	Mental Health Services	21,159
Rents and Concessions		482,312	California Children Services	180
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,414,056	Institutional Care and Services	354,224
Aid from Other Governmental Agencies			Library Services	32,576
State			Park and Recreation Fees	44,382
Highway Users Tax		3,743,869	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	49,190
Realignment from the Vehicle License Fee Fund		5,213,676	Building Maintenance and Grounds	—
Public Assistance Administration		10,559,332	Administrative Services	1,578,206
Public Assistance Programs		18,057,662	Other	125,083
Realignment for Social Services		4,870,538	Total Charges for Current Services	10,292,324
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,666,697	Other Sales	403,467
Realignment for Mental Health		2,346,476	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	1,415
Alcohol and Drug Abuse		1,500,376	Cancelled Warrants	35,654
Other Aid for Health		1,754,641	Other	4,618,612
Realignment for Health Services		1,432,931	Total Miscellaneous Revenue	5,059,148
Homeowners' Property Tax Relief		283,770	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		1,573,079	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,994,774	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		344,010	Total General County Revenues Before Transfers	187,633,021
Office of Criminal Justice and Planning Programs		205,821	Transfers In	
Library		53,459	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,305,027	Total General County Revenues and Transfers In	\$ 187,633,021
Other		8,090,531		
Total State		75,996,669		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 709,939	Total Roads	6,044,871
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	675,109	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,385,048	Total Public Ways and Facilities	6,044,871
Finance		Health	
Auditor-Controller	2,298,184	Total Public Health	9,523,902
Treasurer-Tax Collector	—	Total Medical Care	3,315,539
Assessor	1,992,911	Total Mental Health	12,521,832
Other	—	Total Drug and Alcohol Abuse Services	1,124,862
Total Finance	4,291,095	Total Health	26,486,135
Counsel		Sanitation	
County Counsel	851,614	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	851,614	Public Assistance	
Total Personnel	976,002	Welfare	
Total Elections	690,892	Administration	26,062,120
Total Communications	1,332,851	Aid Programs - Cash (Grants)	30,737,565
Total Property Management	2,381,389	Total Welfare	56,799,685
Plant Acquisition		Social Services	
Jails	32,940	Administration and Programs	—
Courts	—	Other	107,652
Other	576,297	Total Social Services	107,652
Total Plant Acquisition	609,237	General Relief	
Total Promotion	118,444	Aid to Indigents	44,626
Total Other General	3,884,753	Indigent Burial	36,000
Total General	16,521,325	Total General Relief	80,626
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	462,603
Trial Court Maintenance of Effort (MOE)	759,716	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	11,828,261
Other Trial Court	319,539	Other	2,410,614
County Clerk	—	Total Other Public Assistance	14,238,875
Grand Jury (Including Audit)	111,706	Total Public Assistance	71,689,441
District Attorney-Prosecution	5,664,771	Education	
District Attorney-Family Support	4,076,970	Total School Administration	—
Public Defender	396,238	Total Library Services	1,916,316
Court Appointed Counsel	2,171,690	Total Agricultural Education	197,289
Other	18,492	Total Other Education	—
Total Judicial	13,519,122	Total Education	2,113,605
Total Police Protection	11,907,367	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,865,726
Adult Detention	9,726,889	Total Cultural Services	—
Juvenile Detention	2,927,536	Total Veterans Memorial Building	—
Probation	8,239,607	Total Small Craft Harbors	—
Total Detention and Correction	20,894,032	Total Recreation and Cultural	1,865,726
Total Fire Protection	9,050,242	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	623,120
Protective Inspection		Total Interest on Long-Term Debt	827,054
Agricultural Commissioner	2,278,688	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	498,090	Total Debt Service	1,450,174
Other	—	Total General County Expenditures Before Transfers	186,724,804
Total Protective Inspection	2,776,778	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	45,771	Operating Transfers Between Funds Other Than	—
Recorder	442,244	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 186,724,804
Emergency Services	—		
Planning and Zoning	970,601		
Pound	947,370		
Other	—		
Total Other Protection	2,405,986		
Total Public Protection	60,553,527		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 113,623,313	\$ 36,532,597	\$ 77,090,716

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kings

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 4,991,295
Total Other Long-Term Debt Schedule				—	—	—	4,991,295
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,991,295

	Total Future Principal and Interest Balance Due
Total Lease Obligations	\$ 26,551,897

* 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 2010-11
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)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Lake

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,530,399
County Wide Secured and Unsecured	\$	17,280,558	Public Assistance Programs	13,348,592
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,667,340	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,181,638	Health Grants	235,601
Total Property Taxes		27,129,536	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,185,578	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	269,688
Property Transfer		198,620	District Attorney Programs	—
Transient Lodging		589,880	Aging Programs	—
Timber Yield		1,379	Senior Citizens Programs	—
Aircraft		21,485	Road Projects	1,014,414
Construction Development Taxes		—	Law Enforcement	704,696
Utility Users Tax		—	Other	6,093,584
Other		—	Total Federal	25,196,974
Total Other Taxes		2,996,942	Other Aid	
Total Taxes		30,126,478	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	387,028
Operations		—	Total Other Aid	387,028
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	765,760
Licenses, Permits and Franchises			Property Tax Administrative Fees	465,798
Animal Licenses		27,174	Auditing and Accounting Fees	1,932,277
Business Licenses		27,275	Communication Services	402,789
Construction Permits		228,822	Election Services	24,186
Road Privileges and Permits		93,445	Legal Services	68,552
Zoning Permits		27,670	Planning and Engineering Services	1,035,394
Franchises		651,035	Agricultural Services	8,194
Other		668,464	Civil Process Services	39,274
Total Licenses Permits and Franchises		1,723,885	Court Fees and Costs	78,049
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		502,939	Estate Fees	85,756
Other Court Fines		183,397	Humane Services	104,127
Forfeitures and Penalties		128,403	Law Enforcement Services	560,493
Penalties and Cost on Delinquent Taxes		612,071	Recording Fees	303,649
Total Fines, Forfeitures and Penalties		1,426,810	Road and Street Services	496,354
Revenue from Use of Money and Property			Health Fees	364,893
Interest		399,553	Mental Health Services	32,945
Rents and Concessions		273,180	California Children Services	180
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		672,733	Institutional Care and Services	194,664
Aid from Other Governmental Agencies			Library Services	22,929
State			Park and Recreation Fees	10,971
Highway Users Tax		3,269,184	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	900,989
Realignment from the Vehicle License Fee Fund		1,188,222	Building Maintenance and Grounds	8,000
Public Assistance Administration		2,263,534	Administrative Services	—
Public Assistance Programs		10,729,247	Other	4,181,436
Realignment for Social Services		5,549,365	Total Charges for Current Services	12,087,659
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,620,204	Other Sales	65,549
Realignment for Mental Health		—	Tobacco Settlement	563,566
Medically Indigent Adults		—	Welfare Repayments	41,780
Alcohol and Drug Abuse		1,356,841	Cancelled Warrants	9,335
Other Aid for Health		1,646,523	Other	1,944,808
Realignment for Health Services		580,000	Total Miscellaneous Revenue	2,625,038
Homeowners' Property Tax Relief		217,597	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	276,687
SB90 Mandated Costs		114,260	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,482,402	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	276,687
Supplemental Law Enforcement Services Fund (SLESF/COPS)		129,756	Total General County Revenues Before Transfers	122,324,252
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		248,792	Total Transfers In from Enterprises	6,625
District Attorney Programs		675,993	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,779,034	Total General County Revenues and Transfers In	\$ 122,330,877
Other		4,950,006		
Total State		47,800,960		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 448,719	Total Roads	7,783,191
Clerk of the Board	106,743	Total Transportation Terminals	—
Administrative Officer	543,081	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,098,543	Total Public Ways and Facilities	7,783,191
Finance		Health	
Auditor-Controller	877,775	Total Public Health	4,834,016
Treasurer-Tax Collector	1,116,761	Total Medical Care	—
Assessor	1,098,674	Total Mental Health	7,979,814
Other	121,586	Total Drug and Alcohol Abuse Services	1,908,493
Total Finance	3,214,796	Total Health	14,722,323
Counsel		Sanitation	
County Counsel	734,561	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	734,561	Public Assistance	
Total Personnel	542,693	Welfare	
Total Elections	487,108	Administration	14,280,093
Total Communications	10,360	Aid Programs - Cash (Grants)	21,096,290
Total Property Management	1,450,600	Total Welfare	35,376,383
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,668,327
Courts	—	Other	—
Other	434,904	Total Social Services	1,668,327
Total Plant Acquisition	434,904	General Relief	
Total Promotion	713,925	Aid to Indigents	197,853
Total Other General	3,634,283	Indigent Burial	22,501
Total General	12,321,773	Total General Relief	220,354
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	215,585
Trial Court Maintenance of Effort (MOE)	133,003	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	62,474	Workforce Investment Act (WIA)	—
Other Trial Court	144,440	Other	4,301,379
County Clerk	—	Total Other Public Assistance	4,301,379
Grand Jury (Including Audit)	61,185	Total Public Assistance	41,782,028
District Attorney-Prosecution	2,874,504	Education	
District Attorney-Family Support	2,237,936	Total School Administration	—
Public Defender	1,010,011	Total Library Services	1,043,897
Court Appointed Counsel	—	Total Agricultural Education	164,499
Other	694,673	Total Other Education	—
Total Judicial	7,218,226	Total Education	1,208,396
Total Police Protection	10,438,256	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,857,609
Adult Detention	7,774,100	Total Cultural Services	149,685
Juvenile Detention	1,517,978	Total Veterans Memorial Building	—
Probation	2,182,678	Total Small Craft Harbors	—
Total Detention and Correction	11,474,756	Total Recreation and Cultural	2,007,294
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	609,142	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	820,180	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	113,050,106
Total Protective Inspection	1,429,322	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	22,533
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	372,760	Total General County Expenditures and Transfers Out	\$ 113,072,639
Coroner	—		
Emergency Services	370,686		
Planning and Zoning	1,101,478		
Pound	736,686		
Other	82,931		
Total Other Protection	2,664,541		
Total Public Protection	33,225,101		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 57,445,958	\$ 32,793,621	\$ 24,652,337

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 3,346,895
Postclosure Landfill Liability	—	—	—	—	—	—	4,762,367
Total Other Long-Term Debt Schedule				—	—	—	8,109,262
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 8,109,262

**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 2010-11
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	\$ 21,926
Total Operating Expenses	<u>48,077</u>
Net Operating Income (Loss)	<u>(26,151)</u>
Total Non-Operating Revenue	41,765
Total Non-Operating Expenses	<u>41,000</u>
Income (Loss) Before Operating Transfers	<u>(25,386)</u>
Transfers In from the County	22,533
Transfers Out to the County	<u>6,625</u>
Net Transfers In (Out)	<u>15,908</u>
Net Income (Loss)	<u>\$ (9,478)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,576,593
Total Operating Expenses	<u>2,006,505</u>
Net Operating Income (Loss)	<u>(429,912)</u>
Total Non-Operating Revenues	64,975
Total Non-Operating Expenses	<u>(52,000)</u>
Income (Loss) Before Operating Transfers	<u>(312,937)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (312,937)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Lassen

Taxes		Federal	
Property Taxes		Public Assistance Administration	2,287,900
County Wide Secured and Unsecured	\$ 4,477,800	Public Assistance Programs	2,837,333
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	3,650,271	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	7,238	Health Grants	391,423
Total Property Taxes	8,135,309	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	755,505	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	437,602
Property Transfer	75,263	District Attorney Programs	586,215
Transient Lodging	42,023	Aging Programs	—
Timber Yield	19,680	Senior Citizens Programs	—
Aircraft	—	Road Projects	2,206,457
Construction Development Taxes	—	Law Enforcement	236,082
Utility Users Tax	—	Other	2,823,575
Other	—	Total Federal	11,806,587
Total Other Taxes	892,471	Other Aid	
Total Taxes	9,027,780	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	130,678
Operations	—	Total Other Aid	130,678
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	51,176
Licenses, Permits and Franchises		Property Tax Administrative Fees	180,460
Animal Licenses	13,101	Auditing and Accounting Fees	197,435
Business Licenses	—	Communication Services	214,614
Construction Permits	222,495	Election Services	137,822
Road Privileges and Permits	9,680	Legal Services	159,657
Zoning Permits	9,639	Planning and Engineering Services	15,546
Franchises	39,532	Agricultural Services	52,798
Other	81,157	Civil Process Services	18,392
Total Licenses Permits and Franchises	375,604	Court Fees and Costs	111,745
Fines, Forfeitures and Penalties		Booking Fees	3,141
Vehicle Code Fines	578	Estate Fees	—
Other Court Fines	1,056,439	Humane Services	40,337
Forfeitures and Penalties	18,625	Law Enforcement Services	32,861
Penalties and Cost on Delinquent Taxes	436,211	Recording Fees	72,643
Total Fines, Forfeitures and Penalties	1,511,853	Road and Street Services	83,854
Revenue from Use of Money and Property		Health Fees	33,399
Interest	161,189	Mental Health Services	117,032
Rents and Concessions	700,610	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	861,799	Institutional Care and Services	2,405,863
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	—
Highway Users Tax	2,803,937	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,699,864	Building Maintenance and Grounds	3,632
Public Assistance Administration	3,182,176	Administrative Services	490,230
Public Assistance Programs	3,084,075	Other	2,252,091
Realignment for Social Services	1,853,911	Total Charges for Current Services	6,674,728
Health:		Miscellaneous Revenue	
Aid for Mental Health	5,015,237	Other Sales	115,396
Realignment for Mental Health	700,213	Tobacco Settlement	304,115
Medically Indigent Adults	—	Welfare Repayments	199,119
Alcohol and Drug Abuse	364,952	Cancelled Warrants	24,218
Other Aid for Health	484,426	Other	1,392,922
Realignment for Health Services	468,468	Total Miscellaneous Revenue	2,035,770
Homeowners' Property Tax Relief	79,848	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	72,051	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,227,995	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	481,320	Total General County Revenues Before Transfers	58,515,665
Office of Criminal Justice and Planning Programs	123,093	Transfers In	
Library	—	Total Transfers In from Enterprises	22,412
District Attorney Programs	426,258	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,000
Law Enforcement	424,796	Total General County Revenues and Transfers In	\$ 58,548,077
Other	3,598,246		
Total State	26,090,866		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Lassen

General			Public Ways and Facilities	
Board of Supervisors	\$	291,420	Total Roads	7,166,004
Clerk of the Board		102,388	Total Transportation Terminals	—
Administrative Officer		453,212	Total Transportation Systems	—
Other		—	Total Parking Facilities	—
Total Legislative and Administrative		847,020	Total Public Ways and Facilities	7,166,004
Finance			Health	
Auditor-Controller		594,544	Total Public Health	2,427,448
Treasurer-Tax Collector		339,927	Total Medical Care	2,646
Assessor		710,010	Total Mental Health	5,042,111
Other		179,298	Total Drug and Alcohol Abuse Services	913,483
Total Finance		1,823,779	Total Health	8,385,688
Counsel			Sanitation	
County Counsel		430,033	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		430,033	Public Assistance	
Total Personnel		210,005	Welfare	
Total Elections		297,116	Administration	4,180,158
Total Communications		374,742	Aid Programs - Cash (Grants)	7,435,196
Total Property Management		954,717	Total Welfare	11,615,354
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	2,697,294
Courts		7,146	Other	—
Other		172,398	Total Social Services	2,697,294
Total Plant Acquisition		179,544	General Relief	
Total Promotion		741,432	Aid to Indigents	400,199
Total Other General		1,274,356	Indigent Burial	16,860
Total General		7,132,744	Total General Relief	417,059
Public Protection			Total Care of Court Wards	—
Judicial			Total Veteran Services	83,148
Trial Court Maintenance of Effort (MOE)		379,560	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		38,020	Workforce Investment Act (WIA)	—
Other Trial Court		130,737	Other	885,296
County Clerk		43,148	Total Other Public Assistance	885,296
Grand Jury (Including Audit)		16,253	Total Public Assistance	15,698,151
District Attorney-Prosecution		794,557	Education	
District Attorney-Family Support		945,546	Total School Administration	—
Public Defender		915,863	Total Library Services	—
Court Appointed Counsel		881,710	Total Agricultural Education	71,797
Other		—	Total Other Education	—
Total Judicial		4,145,394	Total Education	71,797
Total Police Protection		3,469,373	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	85,196
Adult Detention		4,915,429	Total Cultural Services	—
Juvenile Detention		1,425,517	Total Veterans Memorial Building	—
Probation		1,417,296	Total Small Craft Harbors	—
Total Detention and Correction		7,758,242	Total Recreation and Cultural	85,196
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		424,727	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		378,478	Total Debt Service	—
Other		—	Total General County Expenditures Before Transfers	56,248,429
Total Protective Inspection		803,205	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	3,727
Local Agency Formation Commission (LAFCO)		—	Operating Transfers Between Funds Other Than	—
Recorder		237,916	Governmental and Enterprise	—
Coroner		—	Total General County Expenditures and Transfers Out	\$ 56,252,156
Emergency Services		186,072		
Planning and Zoning		361,822		
Pound		203,903		
Other		542,922		
Total Other Protection		1,532,635		
Total Public Protection		17,708,849		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 26,340,925	\$ 9,462,617	\$ 16,878,308

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 1,188,979
Total Other Long-Term Debt Schedule				—	—	—	1,188,979
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,188,979
		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	\$	185,480
Local Cash Grants		659,210
State Cash Grants		—
Federal Cash Grants		291,233
Other Revenues		—
Total Revenues		1,135,923
Purchased Transportation		1,015,846
Other Expenses		159,734
Total Expenses		1,175,580
Net Transit Income (Loss)		(39,657)
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	(39,657)
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 2010-11
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	<u>77,892</u>
Net Operating Income (Loss)	<u>(77,892)</u>
Total Non-Operating Revenue	82,479
Total Non-Operating Expenses	<u>266,562</u>
Income (Loss) Before Operating Transfers	<u>(261,975)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (261,975)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses: Parks	
Total Operating Revenue	\$ 25,068
Total Operating Expense	<u>46,147</u>
Net Operating Income (Loss)	<u>(21,079)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(21,079)</u>
Transfers In from the County	—
Transfers Out to the County	<u>22,412</u>
Net Transfers In (Out)	<u>(22,412)</u>
Net Income (Loss)	<u>\$ (43,491)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 1,081
Total Operating Expense	<u>5,163</u>
Net Operating Income (Loss)	<u>(4,082)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(4,082)</u>
Transfers In from the County	3,727
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>3,727</u>
Net Income (Loss)	<u>\$ (355)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Los Angeles

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,532,398,339
County Wide Secured and Unsecured	\$	2,556,526,416	Public Assistance Programs	920,120,444
Less Than County Wide Funds - Secured and Unsecured		64,395,418	Health Administration	451,631,721
Property Tax In-Lieu of Vehicle License Fees		1,099,592,210	Workforce Investment Act (WIA)	33,805,500
Voter Approved Indebtedness		—	Community Development Block Grant	539,089
Prior Year Secured and Unsecured		10,947,988	Health Grants	231,216,474
Total Property Taxes		3,731,462,032	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		55,403,170	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		24,382,472	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		45,117,115	District Attorney Programs	5,677,333
Transient Lodging		11,436,899	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	24,898,874
Aircraft		7,140,880	Road Projects	36,763,197
Construction Development Taxes		—	Law Enforcement	37,998,676
Utility Users Tax		58,360,883	Other	103,000,891
Other		277,672,187	Total Federal	3,378,050,538
Total Other Taxes		479,513,606	Other Aid	
Total Taxes		4,210,975,638	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	114,896,750
Operations		2,363,940	Total Other Aid	114,896,750
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		2,363,940	Assessments and Tax Collection Fees	37,502,128
Licenses, Permits and Franchises			Property Tax Administrative Fees	73,999,133
Animal Licenses		3,655,402	Auditing and Accounting Fees	13,900,845
Business Licenses		9,519,819	Communication Services	121,693
Construction Permits		10,911,193	Election Services	6,472,880
Road Privileges and Permits		323,656	Legal Services	21,374,355
Zoning Permits		4,557,090	Planning and Engineering Services	22,977,953
Franchises		18,214,762	Agricultural Services	4,065,909
Other		7,075,597	Civil Process Services	10,040,342
Total Licenses Permits and Franchises		54,257,519	Court Fees and Costs	11,019,277
Fines, Forfeitures and Penalties			Booking Fees	801,170
Vehicle Code Fines		21,277,669	Estate Fees	3,556,520
Other Court Fines		170,580,477	Humane Services	10,278,133
Forfeitures and Penalties		58,499,891	Law Enforcement Services	584,244,400
Penalties and Cost on Delinquent Taxes		83,791,975	Recording Fees	56,331,558
Total Fines, Forfeitures and Penalties		334,150,012	Road and Street Services	1,869,979
Revenue from Use of Money and Property			Health Fees	73,043,976
Interest		77,414,244	Mental Health Services	104,932
Rents and Concessions		86,112,649	California Children Services	19,002,126
Royalties		486,384	Sanitation Services	23,963,911
Total Revenue from the Use of Money and Property		164,013,277	Institutional Care and Services	364,034,163
Aid from Other Governmental Agencies			Library Services	2,042,296
State			Park and Recreation Fees	18,793,356
Highway Users Tax		165,918,101	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,515,520
Realignment from the Vehicle License Fee Fund		439,801,479	Building Maintenance and Grounds	—
Public Assistance Administration		791,756,052	Administrative Services	—
Public Assistance Programs		989,940,556	Other	443,777,275
Realignment for Social Services		447,298,331	Total Charges for Current Services	1,804,833,830
Health:			Miscellaneous Revenue	
Aid for Mental Health		809,113,047	Other Sales	1,413,814
Realignment for Mental Health		211,621,163	Tobacco Settlement	65,252,447
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		14,471,376	Cancelled Warrants	4,442,784
Other Aid for Health		66,460,588	Other	90,913,570
Realignment for Health Services		84,505,372	Total Miscellaneous Revenue	162,022,615
Homeowners' Property Tax Relief		22,185,350	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	17,364,768
SB90 Mandated Costs		25,784,026	Proceeds from the Sale of Bonds	—
Public Safety Fund		553,666,088	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	17,364,768
Supplemental Law Enforcement Services Fund (SLESF/COPS)		58,120,181	Total General County Revenues Before Transfers	15,211,124,888
Office of Criminal Justice and Planning Programs		5,239,926	Transfers In	
Library		1,560,284	Total Transfers In from Enterprises	144,267
District Attorney Programs		54,290,604	Operating Transfers Between Funds Other Than Governmental and Enterprise	5,917,034
Law Enforcement		36,098,860	Total General County Revenues and Transfers In	\$ 15,217,186,189
Other		190,364,617		
Total State		4,968,196,001		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 41,617,862	Total Roads	298,158,453
Clerk of the Board	27,726,852	Total Transportation Terminals	—
Administrative Officer	46,616,745	Total Transportation Systems	—
Other	4,434,494	Total Parking Facilities	6,000,931
Total Legislative and Administrative	120,395,953	Total Public Ways and Facilities	304,159,384
Finance		Health	
Auditor-Controller	67,628,850	Total Public Health	813,727,866
Treasurer-Tax Collector	53,757,907	Total Medical Care	236,727,208
Assessor	143,757,316	Total Mental Health	1,357,450,012
Other	—	Total Drug and Alcohol Abuse Services	163,168,998
Total Finance	265,144,073	Total Health	2,571,074,084
Counsel		Sanitation	
County Counsel	13,679,276	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	13,679,276	Public Assistance	
Total Personnel	18,486,358	Welfare	
Total Elections	78,040,063	Administration	1,567,910,580
Total Communications	54,529,669	Aid Programs - Cash (Grants)	1,803,872,433
Total Property Management	103,051,994	Total Welfare	3,371,783,013
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,471,799,076
Courts	3,900,325	Other	—
Other	97,882,502	Total Social Services	1,471,799,076
Total Plant Acquisition	101,782,827	General Relief	
Total Promotion	—	Aid to Indigents	271,589,466
Total Other General	123,953,190	Indigent Burial	—
Total General	879,063,403	Total General Relief	271,589,466
Public Protection		Total Care of Court Wards	1,980,967
Judicial		Total Veteran Services	2,000,959
Trial Court Maintenance of Effort (MOE)	245,882,162	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	6,892,109	Workforce Investment Act (WIA)	58,087,611
Other Trial Court	344,948,186	Other	54,777,692
County Clerk	—	Total Other Public Assistance	112,865,303
Grand Jury (Including Audit)	1,497,827	Total Public Assistance	5,232,018,784
District Attorney-Prosecution	306,478,412	Education	
District Attorney-Family Support	159,048,445	Total School Administration	—
Public Defender	217,180,233	Total Library Services	109,899,995
Court Appointed Counsel	—	Total Agricultural Education	—
Other	1,054,124	Total Other Education	—
Total Judicial	1,282,981,498	Total Education	109,899,995
Total Police Protection	1,504,588,767	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	141,569,398
Adult Detention	771,790,185	Total Cultural Services	91,528,069
Juvenile Detention	316,574,478	Total Veterans Memorial Building	—
Probation	357,731,772	Total Small Craft Harbors	—
Total Detention and Correction	1,446,096,435	Total Recreation and Cultural	233,097,467
Total Fire Protection	69,045	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	171,412,557
Protective Inspection		Total Interest on Long-Term Debt	243,306,179
Agricultural Commissioner	26,376,576	Total Interest on Short-Term Notes and Warrants	13,666,554
Building Inspector	—	Total Debt Service	428,385,290
Other	9,303,782	Total General County Expenditures Before Transfers	14,228,721,923
Total Protective Inspection	35,680,358	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	868,736,044
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	17,796,737
Recorder	24,718,680	Total General County Expenditures and Transfers Out	\$ 15,115,254,704
Coroner	26,245,337		
Emergency Services	32,264,554		
Planning and Zoning	21,443,894		
Pound	31,200,812		
Other	65,734,136		
Total Other Protection	201,607,413		
Total Public Protection	4,471,023,516		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 14,679,661,345	\$ 5,402,031,440	\$ 9,277,629,905

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Los Angeles

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bond Restruct. 1994 D	1996	1996	2011	\$ 444,613,200	\$ 444,613,200	\$ 444,613,200	\$ —
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	155,386,800	—
Total Pension Obligation Bonds				600,000,000	600,000,000	600,000,000	—
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	237,997	671,218
Total Improvement Districts Bonds				19,204,371	18,488,200	17,742,192	746,008
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	18,782,551
Commercial Paper (Ent)	—	—	—	—	—	—	147,746,457
Commercial Paper (Govt)	—	—	—	—	—	—	28,563,641
Compensated Absences	—	—	—	—	—	—	681,721,000
Other Capital Leases	—	—	—	—	—	—	42,546,042
Total Other Long-Term Debt Schedule				—	—	—	919,359,691
County Total Bonds and Other Long-Term Debt				\$ 619,204,371	\$ 618,488,200	\$ 617,742,192	\$ 920,105,699

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 1,394,905,568

* 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	\$ 5,502,568,093
Total Deductions from Revenues	3,703,586,675
Net Patient Revenue	1,798,981,418
Total Other Operating Revenues	429,306,871
Total Operating Revenue	2,228,288,289
Total Operating Expenses	2,976,625,740
Net Operating Income (Loss)	(748,337,451)
Total Non-Operating Revenue	(1,479,342)
Total Non-Operating Expenses	82,195,900
Net Non-Operating Income	(83,675,242)
Net Income Before Extraordinary Items	(832,012,693)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(832,012,693)
Transfers In from the County	868,736,044
Transfers Out to the County	144,267
Net Transfers In (Out)	868,591,777
Net Income (Loss)	\$ 36,579,084
Current Year Capital Outlay (Enterprise Activity)	\$ 1,570,387

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,917,460
Local Cash Grants	17,694,680
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	557,746
Total Revenues	21,169,886
Purchased Transportation	14,847,227
Other Expenses	7,615,885
Total Expenses	22,463,112
Net Transit Income (Loss)	(1,293,226)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (1,293,226)
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 2010-11
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	\$ 390,299
Total Operating Expenses	2,822,600
Net Operating Income (Loss)	(2,432,301)
Total Non-Operating Revenue	5,068,938
Total Non-Operating Expenses	551,459
Income (Loss) Before Operating Transfers	2,085,178
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 2,085,178
Current Year Capital Outlay (Enterprise Activity)	\$ 4,814,261

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 \$252.2 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General operating expenditures, Total Communications, have increased significantly due to the elimination of intrafund billings to various other departments.
Reference: Table 6, Statement of County Expenditures
3. Informational Note: Debt Service operating expenditures, Total Retirement of Long-Term Debt and Total Interest on Long-Term Debt, have increased significantly due to the proper reporting of principal and interest operating expenditures. In previous years, the principal and interest operating expenditures were allocated over various operating expenditure categories by department.
Reference: Table 6, Statement of County Expenditures
4. Informational Note: Hospital Enterprise/Activity, Total Non-Operating Revenue, reflects a negative balance of (\$1,479,342) due to an accrual reversal. The actual current year revenues are \$1,216,132.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Madera

Taxes			Federal	
Property Taxes			Public Assistance Administration	19,608,006
County Wide Secured and Unsecured	\$	15,481,740	Public Assistance Programs	9,416,921
Less Than County Wide Funds - Secured and Unsecured		131,273	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		13,817,753	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		269,742	Health Grants	5,028,889
Total Property Taxes		29,700,508	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,235,377	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,154,884	DEA Programs/Drug and Alcohol Programs	886,373
Property Transfer		531,927	District Attorney Programs	1,848,782
Transient Lodging		1,853,361	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		130,125	Road Projects	2,569,835
Construction Development Taxes		—	Law Enforcement	788,141
Utility Users Tax		—	Other	3,106,060
Other		2,661,696	Total Federal	43,253,007
Total Other Taxes		12,567,370	Other Aid	
Total Taxes		42,267,878	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,714,218
Operations		—	Total Other Aid	2,714,218
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	148,942
Licenses, Permits and Franchises			Property Tax Administrative Fees	490,759
Animal Licenses		44,362	Auditing and Accounting Fees	70,156
Business Licenses		105,523	Communication Services	—
Construction Permits		437,622	Election Services	137,518
Road Privileges and Permits		144,804	Legal Services	171,026
Zoning Permits		74,843	Planning and Engineering Services	1,975,678
Franchises		1,318,479	Agricultural Services	336,634
Other		1,180,465	Civil Process Services	88,823
Total Licenses Permits and Franchises		3,306,098	Court Fees and Costs	173,776
Fines, Forfeitures and Penalties			Booking Fees	92,740
Vehicle Code Fines		69,981	Estate Fees	216,290
Other Court Fines		1,994,079	Humane Services	231,837
Forfeitures and Penalties		103,794	Law Enforcement Services	595,212
Penalties and Cost on Delinquent Taxes		5,473,328	Recording Fees	819,093
Total Fines, Forfeitures and Penalties		7,641,182	Road and Street Services	1,744,536
Revenue from Use of Money and Property			Health Fees	240,727
Interest		700,335	Mental Health Services	26,870
Rents and Concessions		32,340	California Children Services	865
Royalties		—	Sanitation Services	1,426,388
Total Revenue from the Use of Money and Property		732,675	Institutional Care and Services	154,327
Aid from Other Governmental Agencies			Library Services	44,467
State			Park and Recreation Fees	—
Highway Users Tax		6,577,162	Other:	
Motor Vehicle In-Lieu Tax		327,931	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,882,147	Building Maintenance and Grounds	—
Public Assistance Administration		9,225,808	Administrative Services	181,037
Public Assistance Programs		18,065,462	Other	6,563,561
Realignment for Social Services		4,584,019	Total Charges for Current Services	15,931,262
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,923,994	Other Sales	8,859
Realignment for Mental Health		2,890,160	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	114,855
Alcohol and Drug Abuse		—	Cancelled Warrants	4,205
Other Aid for Health		1,240,451	Other	653,593
Realignment for Health Services		3,299,002	Total Miscellaneous Revenue	781,512
Homeowners' Property Tax Relief		246,445	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	50,197
SB90 Mandated Costs		162,864	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,566,851	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	50,197
Supplemental Law Enforcement Services Fund (SLESF/COPS)		474,957	Total General County Revenues Before Transfers	189,348,102
Office of Criminal Justice and Planning Programs		920,494	Transfers In	
Library		30,000	Total Transfers In from Enterprises	—
District Attorney Programs		2,183,871	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,390,126
Law Enforcement		652,235	Total General County Revenues and Transfers In	\$ 190,738,228
Other		4,416,220		
Total State		72,670,073		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Madera

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	15,938,486
Clerk of the Board	1,422,472	Total Transportation Terminals	—
Administrative Officer	657,544	Total Transportation Systems	416,115
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,080,016	Total Public Ways and Facilities	16,354,601
Finance		Health	
Auditor-Controller	1,777,672	Total Public Health	4,584,046
Treasurer-Tax Collector	740,264	Total Medical Care	7,340,520
Assessor	2,207,084	Total Mental Health	12,531,120
Other	258,361	Total Drug and Alcohol Abuse Services	1,071,505
Total Finance	4,983,381	Total Health	25,527,191
Counsel		Sanitation	
County Counsel	1,163,678	Total Refuse Collection and Disposal	1,257,549
Other	—	Total Sanitation	1,257,549
Total Counsel	1,163,678	Public Assistance	
Total Personnel	777,220	Welfare	
Total Elections	561,781	Administration	18,437,816
Total Communications	—	Aid Programs - Cash (Grants)	29,788,938
Total Property Management	6,181,920	Total Welfare	48,226,754
Plant Acquisition		Social Services	
Jails	975,255	Administration and Programs	3,342,293
Courts	—	Other	—
Other	1,737,954	Total Social Services	3,342,293
Total Plant Acquisition	2,713,209	General Relief	
Total Promotion	437,596	Aid to Indigents	869,613
Total Other General	5,448,118	Indigent Burial	52,238
Total General	24,346,919	Total General Relief	921,851
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	110,448
Trial Court Maintenance of Effort (MOE)	1,025,684	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	117,035	Workforce Investment Act (WIA)	—
Other Trial Court	359,080	Other	275,352
County Clerk	459,829	Total Other Public Assistance	275,352
Grand Jury (Including Audit)	54,445	Total Public Assistance	52,876,698
District Attorney-Prosecution	3,377,043	Education	
District Attorney-Family Support	2,733,665	Total School Administration	—
Public Defender	2,189,895	Total Library Services	1,091,223
Court Appointed Counsel	—	Total Agricultural Education	100,150
Other	—	Total Other Education	—
Total Judicial	10,316,676	Total Education	1,191,373
Total Police Protection	12,427,455	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	589
Adult Detention	10,391,576	Total Cultural Services	—
Juvenile Detention	4,714,689	Total Veterans Memorial Building	—
Probation	3,316,949	Total Small Craft Harbors	—
Total Detention and Correction	18,423,214	Total Recreation and Cultural	589
Total Fire Protection	4,674,147	Debt Service	
Total Flood Control - Soil and Water Conservation	57,268	Total Retirement of Long-Term Debt	945,465
Protective Inspection		Total Interest on Long-Term Debt	818,154
Agricultural Commissioner	1,315,557	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,118,908	Total Debt Service	1,763,619
Other	68,657	Total General County Expenditures Before Transfers	175,060,128
Total Protective Inspection	2,503,122	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	50,436	Operating Transfers Between Funds Other Than Governmental and Enterprise	96,757
Recorder	259,179	Total General County Expenditures and Transfers Out	\$ 175,156,885
Coroner	457,218		
Emergency Services	—		
Planning and Zoning	1,302,155		
Pound	1,024,327		
Other	246,392		
Total Other Protection	3,339,707		
Total Public Protection	51,741,589		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 63,368,672	\$ 51,371,463	\$ 11,997,209

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 13,119,720
Landfill Liability	—	—	—	—	—	—	12,089,582
Microwave Radio Equipment	—	—	—	—	—	—	720,338
Recycling Facility	—	—	—	—	—	—	581,208
Total Other Long-Term Debt Schedule				—	—	—	26,510,848
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 26,510,848

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 25,445,197
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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 2010-11
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 2,757,427	
Total Operating Expenses	3,137,926	
Net Operating Income (Loss)	(380,499)	
Total Non-Operating Revenues	123,732	
Total Non-Operating Expenses	1,472	
Income (Loss) Before Operating Transfers	(258,239)	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ (258,239)	
Current Year Capital Outlay (Enterprise Activity)	\$ —	

Other Enterprise Statement of Revenues and Expenses:		Putney Ranch Camp
Total Operating Revenue	\$ 6,160	
Total Operating Expense	14,861	
Net Operating Income (Loss)	(8,701)	
Total Non-Operating Revenue	175	
Total Non-Operating Expenses	—	
Income (Loss) Before Operating Transfers	(8,526)	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ (8,526)	
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 \$2.5 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Marin

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,098,880
County Wide Secured and Unsecured	\$	129,391,165	Public Assistance Programs	25,022,251
Less Than County Wide Funds - Secured and Unsecured		12,459,554	Health Administration	7,186,092
Property Tax In-Lieu of Vehicle License Fees		24,400,797	Workforce Investment Act (WIA)	1,478,240
Voter Approved Indebtedness		—	Community Development Block Grant	3,100,799
Prior Year Secured and Unsecured		171,241	Health Grants	5,222,306
Total Property Taxes		166,422,757	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,843,242	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,093,567	District Attorney Programs	—
Transient Lodging		1,502,066	Aging Programs	1,317,646
Timber Yield		—	Senior Citizens Programs	—
Aircraft		223,093	Road Projects	2,179,065
Construction Development Taxes		—	Law Enforcement	515,883
Utility Users Tax		—	Other	6,171,578
Other		—	Total Federal	61,292,740
Total Other Taxes		7,661,968	Other Aid	
Total Taxes		174,084,725	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	16,495,388
Operations		5,429,336	Total Other Aid	16,495,388
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		5,429,336	Assessments and Tax Collection Fees	1,275,391
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,092,611
Animal Licenses		247,829	Auditing and Accounting Fees	42,917
Business Licenses		2,686,179	Communication Services	2,442,556
Construction Permits		2,945,222	Election Services	641,752
Road Privileges and Permits		395,818	Legal Services	574,478
Zoning Permits		1,351,459	Planning and Engineering Services	1,287,179
Franchises		1,225,322	Agricultural Services	—
Other		5,504,369	Civil Process Services	254,175
Total Licenses Permits and Franchises		14,356,198	Court Fees and Costs	3,193,930
Fines, Forfeitures and Penalties			Booking Fees	251,361
Vehicle Code Fines		40,822	Estate Fees	566,007
Other Court Fines		6,286,213	Humane Services	1,987,310
Forfeitures and Penalties		2,768,035	Law Enforcement Services	1,623,473
Penalties and Cost on Delinquent Taxes		8,079,153	Recording Fees	1,450,839
Total Fines, Forfeitures and Penalties		17,174,223	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	2,449,379
Interest		2,180,112	Mental Health Services	433,765
Rents and Concessions		2,581,009	California Children Services	1,450
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		4,761,121	Institutional Care and Services	1,534,547
Aid from Other Governmental Agencies			Library Services	344,697
State			Park and Recreation Fees	719,428
Highway Users Tax		5,747,076	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		13,855,966	Building Maintenance and Grounds	—
Public Assistance Administration		18,476,406	Administrative Services	60,129
Public Assistance Programs		7,959,852	Other	18,673,509
Realignment for Social Services		7,501,492	Total Charges for Current Services	42,900,883
Health:			Miscellaneous Revenue	
Aid for Mental Health		21,476,989	Other Sales	35,165
Realignment for Mental Health		8,212,424	Tobacco Settlement	717,784
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		732,130	Cancelled Warrants	83,073
Other Aid for Health		6,270,546	Other	9,095,534
Realignment for Health Services		3,419,054	Total Miscellaneous Revenue	9,931,556
Homeowners' Property Tax Relief		729,457	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	7,766
SB90 Mandated Costs		5,766,616	Proceeds from the Sale of Bonds	—
Public Safety Fund		18,694,715	Other Long-Term Debt Proceeds	48,109,034
Other:			Total Other Financing Sources	48,116,800
Supplemental Law Enforcement Services Fund (SLESF/COPS)		361,946	Total General County Revenues Before Transfers	532,278,749
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		161,630	Total Transfers In from Enterprises	70,000
District Attorney Programs		1,117,395	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		6,687,145	Total General County Revenues and Transfers In	\$ 532,348,749
Other		10,564,940		
Total State		137,735,779		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,945,698	Total Roads	6,009,949
Clerk of the Board	919,243	Total Transportation Terminals	—
Administrative Officer	2,370,473	Total Transportation Systems	34,726
Other	1,477	Total Parking Facilities	—
Total Legislative and Administrative	5,236,891	Total Public Ways and Facilities	6,044,675
Finance		Health	
Auditor-Controller	3,705,184	Total Public Health	33,186,440
Treasurer-Tax Collector	2,988,272	Total Medical Care	6,172,722
Assessor	6,593,080	Total Mental Health	35,394,031
Other	421,333	Total Drug and Alcohol Abuse Services	6,068,895
Total Finance	13,707,869	Total Health	80,822,088
Counsel		Sanitation	
County Counsel	4,589,086	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,589,086	Public Assistance	
Total Personnel	4,721,691	Welfare	
Total Elections	2,432,741	Administration	12,369,904
Total Communications	8,287,712	Aid Programs - Cash (Grants)	18,177,510
Total Property Management	4,940,255	Total Welfare	30,547,414
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	16,145,264
Courts	—	Other	—
Other	—	Total Social Services	16,145,264
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	3,335,173
Total Other General	66,649,321	Indigent Burial	—
Total General	110,565,566	Total General Relief	3,335,173
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	90,604
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	345,753	Workforce Investment Act (WIA)	13,494,233
Other Trial Court	—	Other	1,974,536
County Clerk	254,327	Total Other Public Assistance	15,468,769
Grand Jury (Including Audit)	125,412	Total Public Assistance	65,587,224
District Attorney-Prosecution	14,422,000	Education	
District Attorney-Family Support	3,807,003	Total School Administration	—
Public Defender	9,259,049	Total Library Services	11,674,886
Court Appointed Counsel	—	Total Agricultural Education	266,393
Other	1,134,620	Total Other Education	—
Total Judicial	31,459,876	Total Education	11,941,279
Total Police Protection	27,747,246	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,108,100
Adult Detention	18,993,807	Total Cultural Services	3,092,578
Juvenile Detention	3,837,895	Total Veterans Memorial Building	—
Probation	11,372,955	Total Small Craft Harbors	—
Total Detention and Correction	34,204,657	Total Recreation and Cultural	7,200,678
Total Fire Protection	14,409,835	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,586,109
Protective Inspection		Total Interest on Long-Term Debt	7,879,508
Agricultural Commissioner	1,911,624	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,303,389	Total Debt Service	12,465,617
Other	—	Total General County Expenditures Before Transfers	425,584,214
Total Protective Inspection	4,215,013	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,613,136	Governmental and Enterprise	—
Coroner	1,170,356	Total General County Expenditures and Transfers Out	\$ 425,584,214
Emergency Services	6,932,054		
Planning and Zoning	3,685,745		
Pound	3,066,517		
Other	2,452,652		
Total Other Protection	18,920,460		
Total Public Protection	130,957,087		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 233,424,372	\$ 120,595,557	\$ 112,828,815

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
2003 Unfunded Pension Liab	2003	2003	2026	\$ 112,805,000	\$ 112,805,000	\$ 1,325,000	\$ 111,480,000
Total Pension Obligation Bonds				112,805,000	112,805,000	1,325,000	111,480,000
Other Long-Term Debt Schedule							
AT&T CISCO #67	—	—	—	—	—	—	77,291
Auditorium (Chillers)	—	—	—	—	—	—	410,781
CISCO Key Government #68	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	13,869,685
Computer Infrastructure	—	—	—	—	—	—	1,688,596
Energy Loans	—	—	—	—	—	—	143,693
IST Server	—	—	—	—	—	—	188,844
IT Agreement SAP Servers #66	—	—	—	—	—	—	—
Rider 69	—	—	—	—	—	—	19,113
Solar Panel end 2023	—	—	—	—	—	—	468,432
Total Other Long-Term Debt Schedule				—	—	—	16,866,435
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ 1,325,000	\$ 128,346,435

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 162,495,261
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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 2010-11
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	\$ 716,358
Total Operating Expenses	822,661
Net Operating Income (Loss)	(106,303)
Total Non-Operating Revenue	118,743
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	12,440
Transfers In from the County	—
Transfers Out to the County	70,000
Net Transfers In (Out)	(70,000)
Net Income (Loss)	\$ (57,560)
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	\$ 2,107,937
Total Operating Expense	2,159,604
Net Operating Income (Loss)	(51,667)
Total Non-Operating Revenue	2,363
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(49,304)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (49,304)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Marin Center	
Total Operating Revenue	\$ 3,874,610
Total Operating Expense	3,786,572
Net Operating Income (Loss)	88,038
Total Non-Operating Revenue	5,378
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	93,416
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 93,416
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Mariposa

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,605,389
County Wide Secured and Unsecured	\$	4,986,957	Public Assistance Programs	1,461,686
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,823,390	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	359,293
Prior Year Secured and Unsecured		208,906	Health Grants	112,266
Total Property Taxes		7,019,253	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	357
Sales and Use Taxes		1,690,612	Office of Criminal Justice and Planning Programs	260,632
Transportation Tax (Non-Transit)		136,360	DEA Programs/Drug and Alcohol Programs	823,465
Property Transfer		57,424	District Attorney Programs	506,450
Transient Lodging		10,663,944	Aging Programs	—
Timber Yield		984	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	54,297
Utility Users Tax		—	Other	2,318,506
Other		—	Total Federal	8,502,341
Total Other Taxes		12,549,324	Other Aid	
Total Taxes		19,568,577	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	72,881
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		3,559	Auditing and Accounting Fees	51,560
Business Licenses		—	Communication Services	—
Construction Permits		295,847	Election Services	2,231
Road Privileges and Permits		—	Legal Services	28,782
Zoning Permits		—	Planning and Engineering Services	106,044
Franchises		171,471	Agricultural Services	3,198
Other		—	Civil Process Services	20,522
Total Licenses Permits and Franchises		470,877	Court Fees and Costs	309,359
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		139,718	Estate Fees	—
Other Court Fines		132,379	Humane Services	7,100
Forfeitures and Penalties		114,668	Law Enforcement Services	221,956
Penalties and Cost on Delinquent Taxes		160,273	Recording Fees	139,222
Total Fines, Forfeitures and Penalties		547,038	Road and Street Services	430,697
Revenue from Use of Money and Property			Health Fees	49,767
Interest		251,952	Mental Health Services	14,211
Rents and Concessions		4,739	California Children Services	37,451
Royalties		—	Sanitation Services	42,500
Total Revenue from the Use of Money and Property		256,691	Institutional Care and Services	3,730
Aid from Other Governmental Agencies			Library Services	18,230
State			Park and Recreation Fees	25,196
Highway Users Tax		1,823,359	Other:	
Motor Vehicle In-Lieu Tax		32,157	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,000,488	Building Maintenance and Grounds	374,983
Public Assistance Administration		3,243,294	Administrative Services	—
Public Assistance Programs		2,326,651	Other	898,710
Realignment for Social Services		1,248,779	Total Charges for Current Services	2,858,330
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,816,775	Other Sales	—
Realignment for Mental Health		387,169	Tobacco Settlement	159,060
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		154,148	Cancelled Warrants	4,221
Other Aid for Health		1,378,690	Other	932,466
Realignment for Health Services		229,091	Total Miscellaneous Revenue	1,095,747
Homeowners' Property Tax Relief		76,046	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	1,515
SB90 Mandated Costs		44,474	Proceeds from the Sale of Bonds	—
Public Safety Fund		866,550	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,515
Supplemental Law Enforcement Services Fund (SLESF/COPS)		50,976	Total General County Revenues Before Transfers	52,343,998
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		6,223	Total Transfers In from Enterprises	—
District Attorney Programs		199,047	Operating Transfers Between Funds Other Than Governmental and Enterprise	18,214
Law Enforcement		697,198	Total General County Revenues and Transfers In	\$ 52,362,212
Other		2,461,767		
Total State		19,042,882		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 568,590	Total Roads	6,422,002
Clerk of the Board	53,768	Total Transportation Terminals	—
Administrative Officer	436,233	Total Transportation Systems	—
Other	93	Total Parking Facilities	—
Total Legislative and Administrative	1,058,684	Total Public Ways and Facilities	6,422,002
Finance		Health	
Auditor-Controller	804,702	Total Public Health	2,460,449
Treasurer-Tax Collector	655,910	Total Medical Care	—
Assessor	695,954	Total Mental Health	4,341,418
Other	—	Total Drug and Alcohol Abuse Services	785,790
Total Finance	2,156,566	Total Health	7,587,657
Counsel		Sanitation	
County Counsel	332,066	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	332,066	Public Assistance	
Total Personnel	272,210	Welfare	
Total Elections	183,368	Administration	1,813,699
Total Communications	—	Aid Programs - Cash (Grants)	3,031,734
Total Property Management	1,792,771	Total Welfare	4,845,433
Plant Acquisition		Social Services	
Jails	33,348	Administration and Programs	4,663,800
Courts	—	Other	417,749
Other	827,369	Total Social Services	5,081,549
Total Plant Acquisition	860,717	General Relief	
Total Promotion	945,927	Aid to Indigents	26,279
Total Other General	1,265,434	Indigent Burial	700
Total General	8,867,743	Total General Relief	26,979
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	43,641
Trial Court Maintenance of Effort (MOE)	131,611	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	67,066	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,262,520
County Clerk	86,033	Total Other Public Assistance	1,262,520
Grand Jury (Including Audit)	71,436	Total Public Assistance	11,260,122
District Attorney-Prosecution	1,138,576	Education	
District Attorney-Family Support	646,035	Total School Administration	168,400
Public Defender	—	Total Library Services	515,486
Court Appointed Counsel	385,905	Total Agricultural Education	146,144
Other	11,522	Total Other Education	—
Total Judicial	2,538,184	Total Education	830,030
Total Police Protection	4,954,960	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	316,911
Adult Detention	2,132,058	Total Cultural Services	123,594
Juvenile Detention	406,479	Total Veterans Memorial Building	—
Probation	1,486,007	Total Small Craft Harbors	—
Total Detention and Correction	4,024,544	Total Recreation and Cultural	440,505
Total Fire Protection	2,107,177	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	148,000
Protective Inspection		Total Interest on Long-Term Debt	67,058
Agricultural Commissioner	436,026	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	454,703	Total Debt Service	215,058
Other	—	Total General County Expenditures Before Transfers	53,475,231
Total Protective Inspection	890,729	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	49,364
Local Agency Formation Commission (LAFCO)	1,552	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	231,985	Total General County Expenditures and Transfers Out	\$ 53,524,595
Coroner	1,651,653		
Emergency Services	—		
Planning and Zoning	1,111,509		
Pound	—		
Other	339,821		
Total Other Protection	3,336,520		
Total Public Protection	17,852,114		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,339,217	\$ 20,229,914	\$ 7,109,303

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ —	\$ 1,461,850	\$ 1,268,910
Total Federal Construction Loans				2,730,850	—	1,461,850	1,268,910
State Construction Loans							
Hangar MPA 1-01-L-3 (Ent)	2002	—	—	241,000	—	103,973	137,027
Solid Waste Composting Project	2003	—	—	3,200,000	—	255,000	2,945,000
Total State Construction Loans				3,441,000	—	358,973	3,082,027
Other Long-Term Debt Schedule							
2006 Kenworth Roll-Off Truck	—	—	—	—	—	—	26,516
Compensated Absences	—	—	—	—	—	—	1,840,688
Compensated Absences - Transit	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	2,486,267
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				—	—	—	4,383,971
County Total Bonds and Other Long-Term Debt				\$ 6,171,850	\$ —	\$ 1,820,823	\$ 8,734,908

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 401,142
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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	\$	14,383
Local Cash Grants		227,367
State Cash Grants		70,000
Federal Cash Grants		80,514
Other Revenues		4,757
Total Revenues		397,021
Purchased Transportation		—
Other Expenses		270,467
Total Expenses		270,467
Net Transit Income (Loss)		126,554
Gain or Loss on Disposal of Fixed Assets		5,444
Total Operator Net Income (Loss)	\$	131,998
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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Airport Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	25,895
Total Operating Expenses		<u>579,949</u>
Net Operating Income (Loss)		<u>(554,054)</u>
Total Non-Operating Revenue		349,385
Total Non-Operating Expenses		<u>7,259</u>
Income (Loss) Before Operating Transfers		<u>(211,928)</u>
Transfers In from the County		31,364
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>31,364</u>
Net Income (Loss)	\$	<u>(180,564)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	2,243,479
Total Operating Expenses		<u>1,979,136</u>
Net Operating Income (Loss)		<u>264,343</u>
Total Non-Operating Revenues		18,380
Total Non-Operating Expenses		<u>566,659</u>
Income (Loss) Before Operating Transfers		<u>(283,936)</u>
Transfers In from the County		18,000
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>18,000</u>
Net Income (Loss)	\$	<u>(265,936)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Mendocino

Taxes		Federal	
Property Taxes		Public Assistance Administration	11,001,127
County Wide Secured and Unsecured	\$ 30,480,607	Public Assistance Programs	25,144,064
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	204,869
Property Tax In-Lieu of Vehicle License Fees	9,977,550	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	3,892,615	Health Grants	443,568
Total Property Taxes	44,350,772	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	4,118,335	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	112,046	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	281,986	District Attorney Programs	—
Transient Lodging	3,293,554	Aging Programs	—
Timber Yield	239,242	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	378,111
Utility Users Tax	—	Other	643,799
Other	2,628	Total Federal	37,815,538
Total Other Taxes	8,047,791	Other Aid	
Total Taxes	52,398,563	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	5,907
Operations	—	Total Other Aid	5,907
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	167,863
Licenses, Permits and Franchises		Property Tax Administrative Fees	239,562
Animal Licenses	301,349	Auditing and Accounting Fees	145,750
Business Licenses	136,610	Communication Services	—
Construction Permits	698,656	Election Services	46,407
Road Privileges and Permits	52,847	Legal Services	414,181
Zoning Permits	478,999	Planning and Engineering Services	815,991
Franchises	747,505	Agricultural Services	90,674
Other	459,567	Civil Process Services	45,099
Total Licenses Permits and Franchises	2,875,533	Court Fees and Costs	1,879,378
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	725,275	Estate Fees	44,559
Other Court Fines	951,304	Humane Services	312,979
Forfeitures and Penalties	2,158,710	Law Enforcement Services	2,096,474
Penalties and Cost on Delinquent Taxes	2,225,941	Recording Fees	429,586
Total Fines, Forfeitures and Penalties	6,061,230	Road and Street Services	724,901
Revenue from Use of Money and Property		Health Fees	850,854
Interest	354,775	Mental Health Services	1,391,297
Rents and Concessions	55,645	California Children Services	7,419
Royalties	—	Sanitation Services	439,095
Total Revenue from the Use of Money and Property	410,420	Institutional Care and Services	368,221
Aid from Other Governmental Agencies		Library Services	52,538
State		Park and Recreation Fees	13,843
Highway Users Tax	4,244,310	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	143,745
Realignment from the Vehicle License Fee Fund	3,942,524	Building Maintenance and Grounds	274,182
Public Assistance Administration	8,352,006	Administrative Services	1,095,814
Public Assistance Programs	5,742,427	Other	876,472
Realignment for Social Services	6,623,279	Total Charges for Current Services	12,966,884
Health:		Miscellaneous Revenue	
Aid for Mental Health	19,920,216	Other Sales	498,717
Realignment for Mental Health	2,353,465	Tobacco Settlement	382,774
Medically Indigent Adults	—	Welfare Repayments	25,377
Alcohol and Drug Abuse	2,391,021	Cancelled Warrants	5,150
Other Aid for Health	1,419,770	Other	625,008
Realignment for Health Services	636,478	Total Miscellaneous Revenue	1,537,026
Homeowners' Property Tax Relief	309,419	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	56,567
SB90 Mandated Costs	28,394	Proceeds from the Sale of Bonds	—
Public Safety Fund	5,623,651	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	56,567
Supplemental Law Enforcement Services Fund (SLESF/COPS)	700,696	Total General County Revenues Before Transfers	189,035,139
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	228,454	Total Transfers In from Enterprises	—
District Attorney Programs	905,841	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	411,141	Total General County Revenues and Transfers In	\$ 189,035,139
Other	11,074,379		
Total State	74,907,471		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Mendocino

General		Public Ways and Facilities	
Board of Supervisors	\$ 534,112	Total Roads	12,607,118
Clerk of the Board	262,055	Total Transportation Terminals	—
Administrative Officer	1,653,783	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,449,950	Total Public Ways and Facilities	12,607,118
Finance		Health	
Auditor-Controller	865,410	Total Public Health	6,472,366
Treasurer-Tax Collector	579,744	Total Medical Care	2,144,937
Assessor	1,355,640	Total Mental Health	19,153,689
Other	382,560	Total Drug and Alcohol Abuse Services	2,419,027
Total Finance	3,183,354	Total Health	30,190,019
Counsel		Sanitation	
County Counsel	689,762	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	689,762	Public Assistance	
Total Personnel	468,282	Welfare	
Total Elections	390,084	Administration	5,417,262
Total Communications	—	Aid Programs - Cash (Grants)	21,681,198
Total Property Management	2,536,979	Total Welfare	27,098,460
Plant Acquisition		Social Services	
Jails	86,629	Administration and Programs	26,632,825
Courts	—	Other	—
Other	1,131,018	Total Social Services	26,632,825
Total Plant Acquisition	1,217,647	General Relief	
Total Promotion	359,124	Aid to Indigents	789,971
Total Other General	5,797,611	Indigent Burial	26,178
Total General	17,092,793	Total General Relief	816,149
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	252,713
Trial Court Maintenance of Effort (MOE)	444,357	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	508,817	Workforce Investment Act (WIA)	—
Other Trial Court	1,687,090	Other	—
County Clerk	84,621	Total Other Public Assistance	—
Grand Jury (Including Audit)	146,926	Total Public Assistance	54,800,147
District Attorney-Prosecution	4,772,920	Education	
District Attorney-Family Support	2,458,821	Total School Administration	—
Public Defender	3,012,959	Total Library Services	1,451,340
Court Appointed Counsel	—	Total Agricultural Education	206,776
Other	—	Total Other Education	—
Total Judicial	13,116,511	Total Education	1,658,116
Total Police Protection	10,648,380	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	7,937,868	Total Cultural Services	244,358
Juvenile Detention	2,403,335	Total Veterans Memorial Building	—
Probation	3,437,327	Total Small Craft Harbors	—
Total Detention and Correction	13,778,530	Total Recreation and Cultural	244,358
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	237,515	Total Retirement of Long-Term Debt	4,690,161
Protective Inspection		Total Interest on Long-Term Debt	6,028,506
Agricultural Commissioner	923,382	Total Interest on Short-Term Notes and Warrants	6,276,999
Building Inspector	1,174,942	Total Debt Service	16,995,666
Other	—	Total General County Expenditures Before Transfers	177,775,338
Total Protective Inspection	2,098,324	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	158,169	Operating Transfers Between Funds Other Than	—
Recorder	180,105	Governmental and Enterprise	—
Coroner	1,633,648	Total General County Expenditures and Transfers Out	\$ 177,775,338
Emergency Services	57,292		
Planning and Zoning	1,352,215		
Pound	779,550		
Other	146,882		
Total Other Protection	4,307,861		
Total Public Protection	44,187,121		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 66,537,624	\$ 54,283,079	\$ 12,254,545

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	\$ 30,720,000	\$ 29,815,000	\$ 29,815,000	\$ —
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	8,965,000	82,980,000
Total Pension Obligation Bonds				122,665,000	121,760,000	38,780,000	82,980,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	4,841,445
Energy Retrofit Loan #2	—	—	—	—	—	—	111,913
Equipment Leases 2003-04	—	—	—	—	—	—	—
Equipment Leases 2005-06	—	—	—	—	—	—	83,010
IS Equip Lease 2006-07 Suntrust	—	—	—	—	—	—	—
IS Equip Lease 2008-09	—	—	—	—	—	—	12,107
Microwave Network	—	—	—	—	—	—	1,383,475
Postclosure Landfill Liability	—	—	—	—	—	—	9,103,183
Total Other Long-Term Debt Schedule				—	—	—	15,535,133
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 38,780,000	\$ 98,515,133

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 38,579,387

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

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

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 53,824
Total Operating Expenses	<u>352,353</u>
Net Operating Income (Loss)	<u>(298,529)</u>
Total Non-Operating Revenue	224,063
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(74,466)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (74,466)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,287,375
Total Operating Expenses	<u>1,229,565</u>
Net Operating Income (Loss)	<u>57,810</u>
Total Non-Operating Revenues	11,550
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>69,360</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 69,360</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: The Principal Balance Due for the Long-Term Debt, Pension Obligation (1996), was restated. Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	47,093,988
County Wide Secured and Unsecured	\$	27,390,508	Public Assistance Programs	35,281,365
Less Than County Wide Funds - Secured and Unsecured		11,309,859	Health Administration	425,033
Property Tax In-Lieu of Vehicle License Fees		22,536,986	Workforce Investment Act (WIA)	8,833,505
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		183,426	Health Grants	3,677,394
Total Property Taxes		61,420,779	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,991,694	Office of Criminal Justice and Planning Programs	731,593
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	1,687,203
Property Transfer		611,319	District Attorney Programs	5,996,113
Transient Lodging		313,403	Aging Programs	1,006,242
Timber Yield		—	Senior Citizens Programs	824,745
Aircraft		—	Road Projects	3,134,790
Construction Development Taxes		—	Law Enforcement	843,870
Utility Users Tax		—	Other	1,084,520
Other		—		
Total Other Taxes		6,916,416	Total Federal	110,620,361
Total Taxes		68,337,195	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	913,730
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	913,730
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		75,047	Assessments and Tax Collection Fees	251,691
Business Licenses		247,581	Property Tax Administrative Fees	1,321,736
Construction Permits		1,705,675	Auditing and Accounting Fees	38,926
Road Privileges and Permits		255,772	Communication Services	8,260
Zoning Permits		64,032	Election Services	432,751
Franchises		1,935,679	Legal Services	906,313
Other		138,172	Planning and Engineering Services	651,574
Total Licenses Permits and Franchises		4,421,958	Agricultural Services	633,709
Fines, Forfeitures and Penalties			Civil Process Services	139,730
Vehicle Code Fines		3,393,704	Court Fees and Costs	2,989,678
Other Court Fines		2,189,169	Booking Fees	181,098
Forfeitures and Penalties		167,281	Estate Fees	48,983
Penalties and Cost on Delinquent Taxes		5,175,206	Humane Services	367,141
Total Fines, Forfeitures and Penalties		10,925,360	Law Enforcement Services	858,588
Revenue from Use of Money and Property			Recording Fees	953,961
Interest		2,177,114	Road and Street Services	2,768,292
Rents and Concessions		1,292,622	Health Fees	1,060,245
Royalties		—	Mental Health Services	1,513,058
Total Revenue from the Use of Money and Property		3,469,736	California Children Services	2,540
Aid from Other Governmental Agencies			Sanitation Services	1,239,019
State			Institutional Care and Services	904,055
Highway Users Tax		7,679,881	Library Services	218,771
Motor Vehicle In-Lieu Tax		—	Park and Recreation Fees	314,383
Realignment from the Vehicle License Fee Fund		9,603,928	Other:	
Public Assistance Administration		16,009,607	Personnel Services	3,905,096
Public Assistance Programs		29,637,358	Building Maintenance and Grounds	—
Realignment for Social Services		7,958,941	Administrative Services	—
Health:			Other	6,318,231
Aid for Mental Health		12,876,179	Total Charges for Current Services	28,027,829
Realignment for Mental Health		4,351,167	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	589,850
Alcohol and Drug Abuse		719,784	Tobacco Settlement	9,465,588
Other Aid for Health		2,725,858	Welfare Repayments	630,805
Realignment for Health Services		2,023,845	Cancelled Warrants	580,021
Homeowners' Property Tax Relief		539,919	Other	3,808,741
Open Space Tax Relief		—	Total Miscellaneous Revenue	15,075,005
SB90 Mandated Costs		349,876	Other Financing Sources	
Public Safety Fund		11,336,139	Sale of Fixed Assets	33,764
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		812,069	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		588,524	Total Other Financing Sources	33,764
Library		88,419	Total General County Revenues Before Transfers	369,726,891
District Attorney Programs		3,509,392	Transfers In	
Law Enforcement		3,224,982	Total Transfers In from Enterprises	37,375
Other		13,866,085	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		127,901,953	Total General County Revenues and Transfers In	\$ 369,764,266

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Merced

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,768,296	Total Roads	16,386,326
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,892,812	Total Transportation Systems	—
Other	5,332	Total Parking Facilities	—
Total Legislative and Administrative	3,666,440	Total Public Ways and Facilities	16,386,326
Finance		Health	
Auditor-Controller	3,275,180	Total Public Health	13,691,198
Treasurer-Tax Collector	1,495,208	Total Medical Care	3,969,372
Assessor	3,655,448	Total Mental Health	18,470,174
Other	2,967,910	Total Drug and Alcohol Abuse Services	5,281,180
Total Finance	11,393,746	Total Health	41,411,924
Counsel		Sanitation	
County Counsel	2,178,481	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,178,481	Public Assistance	
Total Personnel	1,615,884	Welfare	
Total Elections	1,418,497	Administration	45,005,700
Total Communications	—	Aid Programs - Cash (Grants)	69,962,635
Total Property Management	2,483,886	Total Welfare	114,968,335
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	25,652,571
Courts	3,679	Other	—
Other	11,225,202	Total Social Services	25,652,571
Total Plant Acquisition	11,228,881	General Relief	
Total Promotion	2,630,631	Aid to Indigents	441,946
Total Other General	3,948,670	Indigent Burial	—
Total General	40,565,116	Total General Relief	441,946
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	279,384
Trial Court Maintenance of Effort (MOE)	1,600,227	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	616,973	Workforce Investment Act (WIA)	8,492,656
Other Trial Court	2,518,060	Other	1,710,645
County Clerk	164,840	Total Other Public Assistance	10,203,301
Grand Jury (Including Audit)	126,702	Total Public Assistance	151,545,537
District Attorney-Prosecution	10,997,965	Education	
District Attorney-Family Support	9,218,829	Total School Administration	—
Public Defender	3,900,991	Total Library Services	2,565,601
Court Appointed Counsel	2,008,822	Total Agricultural Education	288,054
Other	6,150	Total Other Education	—
Total Judicial	31,159,559	Total Education	2,853,655
Total Police Protection	19,772,520	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,473,617
Adult Detention	20,497,884	Total Cultural Services	—
Juvenile Detention	8,419,520	Total Veterans Memorial Building	—
Probation	10,030,652	Total Small Craft Harbors	—
Total Detention and Correction	38,948,056	Total Recreation and Cultural	2,473,617
Total Fire Protection	14,006,588	Debt Service	
Total Flood Control - Soil and Water Conservation	259,063	Total Retirement of Long-Term Debt	5,959,611
Protective Inspection		Total Interest on Long-Term Debt	3,909,049
Agricultural Commissioner	3,234,410	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	982,954	Total Debt Service	9,868,660
Other	462,247	Total General County Expenditures Before Transfers	381,982,988
Total Protective Inspection	4,679,611	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	85,988
Local Agency Formation Commission (LAFCO)	75,998	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,084,927	Total General County Expenditures and Transfers Out	\$ 382,068,976
Coroner	884,906		
Emergency Services	992,415		
Planning and Zoning	3,127,782		
Pound	1,625,676		
Other	261,052		
Total Other Protection	8,052,756		
Total Public Protection	116,878,153		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 578,552,940	\$ 112,202,612	\$ 466,350,328

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 22,420,000	\$ 40,650,000
Total Pension Obligation Bonds				63,070,000	63,070,000	22,420,000	40,650,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	520,000	255,000
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	174,016	1,166,000
Total Special Assessment Bonds				5,415,016	4,805,016	819,016	3,986,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	2,378,003
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	5,352,121
CA Energy Commission	—	—	—	—	—	—	376,656
Capital Leases (less than 10 years)	—	—	—	—	—	—	309,823
Compensated Absences	—	—	—	—	—	—	12,134,703
Compensated Absences - Enterprise	—	—	—	—	—	—	80,506
Total Other Long-Term Debt Schedule				—	—	—	20,631,812
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 23,239,016	\$ 65,267,812

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 33,518,383
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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	(19,355)
Total Operating Revenue	(19,355)
Total Operating Expenses	—
Net Operating Income (Loss)	(19,355)
Total Non-Operating Revenue	31,584
Total Non-Operating Expenses	—
Net Non-Operating Income	31,584
Net Income Before Extraordinary Items	12,229
Extraordinary Items	—
Income (Loss) Before Operating Transfers	12,229
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 12,229
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	—
Total Expenses	
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 2010-11
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	\$ 1,968,346
Total Operating Expenses	<u>2,724,568</u>
Net Operating Income (Loss)	<u>(756,222)</u>
Total Non-Operating Revenue	1,690,544
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>934,322</u>
Transfers In from the County	85,988
Transfers Out to the County	<u>37,375</u>
Net Transfers In (Out)	<u>48,613</u>
Net Income (Loss)	<u>\$ 982,935</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 996,164</u>

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

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 546,846
Total Operating Expense	<u>493,214</u>
Net Operating Income (Loss)	<u>53,632</u>
Total Non-Operating Revenue	605
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>54,237</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 54,237</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: The Transit Enterprise was transferred to the Merced County Association of Governments. The transit activity is now reported in the Transportation Planning Agencies Annual Report.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Modoc

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,523,495
County Wide Secured and Unsecured	\$	2,597,446	Public Assistance Programs	1,743,863
Less Than County Wide Funds - Secured and Unsecured		212	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		1,091,533	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	74,895
Prior Year Secured and Unsecured		1,189	Health Grants	561,876
Total Property Taxes		3,690,380	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		189,742	Office of Criminal Justice and Planning Programs	222,742
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	419,854
Property Transfer		34,248	District Attorney Programs	158,707
Transient Lodging		37,233	Aging Programs	—
Timber Yield		19,487	Senior Citizens Programs	—
Aircraft		—	Road Projects	863,823
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	2,356,410
Other		—	Total Federal	8,925,665
Total Other Taxes		280,710	Other Aid	
Total Taxes		3,971,090	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	41,061
Operations		284,285	Total Other Aid	41,061
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		284,285	Assessments and Tax Collection Fees	57,234
Licenses, Permits and Franchises			Property Tax Administrative Fees	40,943
Animal Licenses		679	Auditing and Accounting Fees	9,387
Business Licenses		—	Communication Services	—
Construction Permits		82,007	Election Services	28,236
Road Privileges and Permits		—	Legal Services	61,659
Zoning Permits		8,805	Planning and Engineering Services	33,398
Franchises		61,403	Agricultural Services	320,367
Other		16,518	Civil Process Services	7,540
Total Licenses Permits and Franchises		169,412	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	3,109
Vehicle Code Fines		25,248	Estate Fees	—
Other Court Fines		142,181	Humane Services	—
Forfeitures and Penalties		425	Law Enforcement Services	303,919
Penalties and Cost on Delinquent Taxes		96,874	Recording Fees	51,194
Total Fines, Forfeitures and Penalties		264,728	Road and Street Services	168,970
Revenue from Use of Money and Property			Health Fees	22,018
Interest		44,206	Mental Health Services	103,278
Rents and Concessions		5,986	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		50,192	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	8,490
State			Park and Recreation Fees	—
Highway Users Tax		2,609,031	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		460,044	Building Maintenance and Grounds	—
Public Assistance Administration		1,214,552	Administrative Services	—
Public Assistance Programs		615,017	Other	187,755
Realignment for Social Services		624,486	Total Charges for Current Services	1,407,497
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,204,350	Other Sales	—
Realignment for Mental Health		346,085	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	7,402
Alcohol and Drug Abuse		258,431	Cancelled Warrants	—
Other Aid for Health		252,632	Other	126,291
Realignment for Health Services		219,369	Total Miscellaneous Revenue	133,693
Homeowners' Property Tax Relief		43,214	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	105,035
SB90 Mandated Costs		85,921	Proceeds from the Sale of Bonds	—
Public Safety Fund		372,210	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	105,035
Supplemental Law Enforcement Services Fund (SLESF/COPS)		262,328	Total General County Revenues Before Transfers	26,623,662
Office of Criminal Justice and Planning Programs		42,976	Transfers In	
Library		—	Total Transfers In from Enterprises	54,506
District Attorney Programs		81,758	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		432,984	Total General County Revenues and Transfers In	\$ 26,678,168
Other		1,145,616		
Total State		11,271,004		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Modoc

General		Public Ways and Facilities	
Board of Supervisors	\$ 577,925	Total Roads	4,189,447
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	228,234	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	806,159	Total Public Ways and Facilities	4,189,447
Finance		Health	
Auditor-Controller	250,191	Total Public Health	2,055,826
Treasurer-Tax Collector	299,052	Total Medical Care	—
Assessor	398,116	Total Mental Health	2,563,197
Other	—	Total Drug and Alcohol Abuse Services	681,492
Total Finance	947,359	Total Health	5,300,515
Counsel		Sanitation	
County Counsel	72,107	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	72,107	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	75,455	Administration	2,565,505
Total Communications	—	Aid Programs - Cash (Grants)	1,383,828
Total Property Management	675,449	Total Welfare	3,949,333
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,473,564
Courts	—	Other	—
Other	—	Total Social Services	1,473,564
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	75,437
Total Other General	706,321	Indigent Burial	11,110
Total General	3,282,850	Total General Relief	86,547
Public Protection		Total Care of Court Wards	36,032
Judicial		Total Veteran Services	34,669
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	21,890	Total Other Public Assistance	—
Grand Jury (Including Audit)	12,036	Total Public Assistance	5,580,145
District Attorney-Prosecution	339,970	Education	
District Attorney-Family Support	390,386	Total School Administration	—
Public Defender	303,033	Total Library Services	319,764
Court Appointed Counsel	—	Total Agricultural Education	99,282
Other	143,759	Total Other Education	—
Total Judicial	1,314,872	Total Education	419,046
Total Police Protection	1,733,728	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	30,719
Adult Detention	511,438	Total Cultural Services	29,627
Juvenile Detention	48,313	Total Veterans Memorial Building	—
Probation	396,271	Total Small Craft Harbors	—
Total Detention and Correction	956,022	Total Recreation and Cultural	60,346
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	574,935	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	24,497,124
Total Protective Inspection	574,935	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	53,014	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 24,497,124
Emergency Services	611,736		
Planning and Zoning	288,263		
Pound	—		
Other	132,205		
Total Other Protection	1,085,218		
Total Public Protection	5,664,775		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 15,131,877	\$ 5,971,214	\$ 9,160,663

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Modoc

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ —
Hospital Liability	—	—	—	—	—	—	—
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	\$ 12,974,884
Total Deductions from Revenues	—
Net Patient Revenue	12,974,884
Total Other Operating Revenues	—
Total Operating Revenue	12,974,884
Total Operating Expenses	12,308,033
Net Operating Income (Loss)	666,851
Total Non-Operating Revenue	—
Total Non-Operating Expenses	(23,883)
Net Non-Operating Income	23,883
Net Income Before Extraordinary Items	690,734
Extraordinary Items	—
Income (Loss) Before Operating Transfers	690,734
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 690,734
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 2010-11
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	\$ 2,823
Total Operating Expenses	<u>26,624</u>
Net Operating Income (Loss)	<u>(23,801)</u>
Total Non-Operating Revenue	80,544
Total Non-Operating Expenses	<u>11</u>
Income (Loss) Before Operating Transfers	<u>56,732</u>
Transfers In from the County	—
Transfers Out to the County	<u>2,087</u>
Net Transfers In (Out)	<u>(2,087)</u>
Net Income (Loss)	<u>\$ 54,645</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 825,553
Total Operating Expenses	<u>925,748</u>
Net Operating Income (Loss)	<u>(100,195)</u>
Total Non-Operating Revenues	82,491
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(17,704)</u>
Transfers In from the County	—
Transfers Out to the County	<u>20,964</u>
Net Transfers In (Out)	<u>(20,964)</u>
Net Income (Loss)	<u>\$ (38,668)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:		Water
Total Operating Revenue	\$ 215,096	
Total Operating Expense	<u>132,089</u>	
Net Operating Income (Loss)	<u>83,007</u>	
Total Non-Operating Revenue	77	
Total Non-Operating Expenses	<u>—</u>	
Income (Loss) Before Operating Transfers	<u>83,084</u>	
Transfers In from the County	—	
Transfers Out to the County	<u>31,455</u>	
Net Transfers In (Out)	<u>(31,455)</u>	
Net Income (Loss)	<u>\$ 51,629</u>	
Current Year Capital Outlay	<u>\$ —</u>	

Comments

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

1. Informational Note: Other Long-Term Debts, Capital Leases and Hospital Liability, were removed from the report because these debts were transferred to the Last Frontier Healthcare District.
Reference: Table 6, Statement of Long-Term Debt
2. 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 Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Mono

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,600,066
County Wide Secured and Unsecured	\$ 15,725,529	Public Assistance Programs	187,897
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	276,523
Property Tax In-Lieu of Vehicle License Fees	1,559,622	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	30,225
Prior Year Secured and Unsecured	605,118	Health Grants	656,506
Total Property Taxes	17,890,269	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	439,425	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	435,008
Property Transfer	136,844	District Attorney Programs	366,879
Transient Lodging	2,323,041	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	—
Aircraft	—	Road Projects	368,558
Construction Development Taxes	—	Law Enforcement	177,138
Utility Users Tax	—	Other	2,329,115
Other	—	Total Federal	6,427,915
Total Other Taxes	2,899,310	Other Aid	
Total Taxes	20,789,579	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	143,063
Licenses, Permits and Franchises		Property Tax Administrative Fees	554,732
Animal Licenses	22,225	Auditing and Accounting Fees	59,952
Business Licenses	22,692	Communication Services	319,910
Construction Permits	80,192	Election Services	13,213
Road Privileges and Permits	3,802	Legal Services	57,076
Zoning Permits	—	Planning and Engineering Services	107,292
Franchises	162,505	Agricultural Services	—
Other	3,817	Civil Process Services	2,265
Total Licenses Permits and Franchises	295,233	Court Fees and Costs	13,401
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	222,711	Estate Fees	—
Other Court Fines	676,220	Humane Services	79,360
Forfeitures and Penalties	26,977	Law Enforcement Services	71,388
Penalties and Cost on Delinquent Taxes	252,943	Recording Fees	110,818
Total Fines, Forfeitures and Penalties	1,178,851	Road and Street Services	690,156
Revenue from Use of Money and Property		Health Fees	813,688
Interest	152,620	Mental Health Services	229,494
Rents and Concessions	49,266	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	201,886	Institutional Care and Services	1,308,758
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	30,216
Highway Users Tax	2,131,942	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	941,707
Realignment from the Vehicle License Fee Fund	937,740	Building Maintenance and Grounds	—
Public Assistance Administration	966,384	Administrative Services	7,971
Public Assistance Programs	337,275	Other	1,195,529
Realignment for Social Services	464,507	Total Charges for Current Services	6,749,989
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,971,001	Other Sales	—
Realignment for Mental Health	301,126	Tobacco Settlement	123,773
Medically Indigent Adults	—	Welfare Repayments	953
Alcohol and Drug Abuse	127,333	Cancelled Warrants	—
Other Aid for Health	1,075,990	Other	340,732
Realignment for Health Services	380,638	Total Miscellaneous Revenue	465,458
Homeowners' Property Tax Relief	46,919	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	175,708
SB90 Mandated Costs	37,049	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,094,545	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	175,708
Supplemental Law Enforcement Services Fund (SLESF/COPS)	268,915	Total General County Revenues Before Transfers	50,389,248
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	703,359	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	419,000	Total General County Revenues and Transfers In	\$ 50,389,248
Other	2,840,906		
Total State	14,104,629		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 694,635	Total Roads	8,386,892
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	413,684	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,108,319	Total Public Ways and Facilities	8,386,892
Finance		Health	
Auditor-Controller	665,666	Total Public Health	3,710,986
Treasurer-Tax Collector	—	Total Medical Care	4,329,391
Assessor	1,883,675	Total Mental Health	1,801,141
Other	—	Total Drug and Alcohol Abuse Services	651,477
Total Finance	2,549,341	Total Health	10,492,995
Counsel		Sanitation	
County Counsel	836,872	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	836,872	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	97,202	Administration	2,504,693
Total Communications	180,980	Aid Programs - Cash (Grants)	634,538
Total Property Management	1,954,620	Total Welfare	3,139,231
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,178,679
Courts	—	Other	—
Other	1,135,879	Total Social Services	1,178,679
Total Plant Acquisition	1,135,879	General Relief	
Total Promotion	—	Aid to Indigents	22,195
Total Other General	1,096,641	Indigent Burial	—
Total General	8,959,854	Total General Relief	22,195
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	39,004
Trial Court Maintenance of Effort (MOE)	409,748	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	77,863	Workforce Investment Act (WIA)	—
Other Trial Court	1,038,468	Other	—
County Clerk	336,359	Total Other Public Assistance	—
Grand Jury (Including Audit)	15,243	Total Public Assistance	4,379,109
District Attorney-Prosecution	2,051,092	Education	
District Attorney-Family Support	603,687	Total School Administration	—
Public Defender	639,375	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	36,022
Other	158,153	Total Other Education	—
Total Judicial	5,329,988	Total Education	36,022
Total Police Protection	8,121,126	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	18,884
Adult Detention	2,847,515	Total Cultural Services	—
Juvenile Detention	5,924	Total Veterans Memorial Building	—
Probation	1,598,427	Total Small Craft Harbors	—
Total Detention and Correction	4,451,866	Total Recreation and Cultural	18,884
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	261,538
Protective Inspection		Total Interest on Long-Term Debt	31,912
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	350,395	Total Debt Service	293,450
Other	152,464	Total General County Expenditures Before Transfers	55,440,247
Total Protective Inspection	502,859	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	10,232	Operating Transfers Between Funds Other Than	—
Recorder	504,539	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 55,440,247
Emergency Services	441,952		
Planning and Zoning	2,608,718		
Pound	757,666		
Other	144,095		
Total Other Protection	4,467,202		
Total Public Protection	22,873,041		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 22,456,847	\$ 21,752,264	\$ 704,583

Table 6. Counties Annual Report — Fiscal Year 2010-11
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							
Capital Leases	—	—	—	—	—	—	\$ 91,820
Compensated Absences	—	—	—	—	—	—	3,424,225
Compensated Absences - Enterprise	—	—	—	—	—	—	55,436
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	200,000
Landfill Closure & Post-Closure	—	—	—	—	—	—	2,425,620
Total Other Long-Term Debt Schedule				—	—	—	6,197,101
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,197,101

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 4,959,820
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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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 10,660
Total Operating Expenses	<u>1,969,909</u>
Net Operating Income (Loss)	<u>(1,959,249)</u>
Total Non-Operating Revenue	2,316,700
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>357,451</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 357,451</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,901,564</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 2,464,451
Total Operating Expenses	<u>2,343,848</u>
Net Operating Income (Loss)	<u>120,603</u>
Total Non-Operating Revenues	24,453
Total Non-Operating Expenses	<u>314,769</u>
Income (Loss) Before Operating Transfers	<u>(169,713)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (169,713)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 905,821</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	36,206,114
County Wide Secured and Unsecured	\$	72,764,242	Public Assistance Programs	41,634,863
Less Than County Wide Funds - Secured and Unsecured		5,803,899	Health Administration	23,213,506
Property Tax In-Lieu of Vehicle License Fees		39,367,643	Workforce Investment Act (WIA)	8,856,007
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,986,265	Health Grants	3,480,725
Total Property Taxes		121,922,049	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,976,873	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	951,703
Property Transfer		1,725,784	District Attorney Programs	510,467
Transient Lodging		13,778,950	Aging Programs	1,579,489
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	5,273,726
Utility Users Tax		—	Other	13,424,808
Other		26,765	Total Federal	135,131,408
Total Other Taxes		24,508,372	Other Aid	
Total Taxes		146,430,421	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,918,256
Operations		—	Total Other Aid	4,918,256
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,831,121
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		197,019	Auditing and Accounting Fees	1,055,793
Business Licenses		3,616,709	Communication Services	6,004,876
Construction Permits		4,220,670	Election Services	1,506,552
Road Privileges and Permits		431,581	Legal Services	325,081
Zoning Permits		1,141,432	Planning and Engineering Services	795,333
Franchises		4,819,447	Agricultural Services	1,695,947
Other		354,958	Civil Process Services	3,347,009
Total Licenses Permits and Franchises		14,781,816	Court Fees and Costs	3,275,505
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,512,666	Estate Fees	111,815
Other Court Fines		1,325,311	Humane Services	267,614
Forfeitures and Penalties		4,851,393	Law Enforcement Services	4,074,253
Penalties and Cost on Delinquent Taxes		2,045,883	Recording Fees	1,723,494
Total Fines, Forfeitures and Penalties		9,735,253	Road and Street Services	3,486,291
Revenue from Use of Money and Property			Health Fees	22,820,093
Interest		656,192	Mental Health Services	3,085,026
Rents and Concessions		1,331,337	California Children Services	12,399
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,987,529	Institutional Care and Services	1,718,115
Aid from Other Governmental Agencies			Library Services	177,447
State			Park and Recreation Fees	4,109,212
Highway Users Tax		9,884,026	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,516,611	Building Maintenance and Grounds	430,281
Public Assistance Administration		42,316,792	Administrative Services	—
Public Assistance Programs		22,642,583	Other	1,460,737
Realignment for Social Services		11,839,639	Total Charges for Current Services	64,313,994
Health:			Miscellaneous Revenue	
Aid for Mental Health		19,482,255	Other Sales	11,078
Realignment for Mental Health		6,612,011	Tobacco Settlement	3,617,288
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		909,881	Cancelled Warrants	482,657
Other Aid for Health		17,047,724	Other	3,564,764
Realignment for Health Services		2,609,952	Total Miscellaneous Revenue	7,675,787
Homeowners' Property Tax Relief		498,893	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	340,587
SB90 Mandated Costs		3,075,680	Proceeds from the Sale of Bonds	—
Public Safety Fund		24,500,338	Other Long-Term Debt Proceeds	8,836,228
Other:			Total Other Financing Sources	9,176,815
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,568,692	Total General County Revenues Before Transfers	590,185,207
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		265,366	Total Transfers In from Enterprises	14,376,360
District Attorney Programs		1,259,900	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,027,266	Total General County Revenues and Transfers In	\$ 604,561,567
Other		18,976,319		
Total State		196,033,928		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Monterey

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,898,310	Total Roads	21,600,335
Clerk of the Board	560,900	Total Transportation Terminals	—
Administrative Officer	2,623,160	Total Transportation Systems	—
Other	56,242	Total Parking Facilities	—
Total Legislative and Administrative	6,138,612	Total Public Ways and Facilities	21,600,335
Finance		Health	
Auditor-Controller	(2,062,664)	Total Public Health	64,857,067
Treasurer-Tax Collector	3,001,571	Total Medical Care	1,897,072
Assessor	5,060,618	Total Mental Health	51,571,604
Other	4,261,566	Total Drug and Alcohol Abuse Services	4,191,496
Total Finance	10,261,091	Total Health	122,517,239
Counsel		Sanitation	
County Counsel	2,785,097	Total Refuse Collection and Disposal	538,139
Other	857,824	Total Sanitation	538,139
Total Counsel	3,642,921	Public Assistance	
Total Personnel	4,589,989	Welfare	
Total Elections	3,060,531	Administration	80,415,226
Total Communications	9,378,039	Aid Programs - Cash (Grants)	72,591,930
Total Property Management	6,784,802	Total Welfare	153,007,156
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,175,836
Courts	—	Other	3,200,721
Other	7,133,706	Total Social Services	4,376,557
Total Plant Acquisition	7,133,706	General Relief	
Total Promotion	1,393,253	Aid to Indigents	1,027,456
Total Other General	2,549,212	Indigent Burial	—
Total General	54,932,156	Total General Relief	1,027,456
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	540,430
Trial Court Maintenance of Effort (MOE)	7,183,912	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	598,479	Workforce Investment Act (WIA)	8,812,697
Other Trial Court	244,993	Other	2,252,198
County Clerk	—	Total Other Public Assistance	11,064,895
Grand Jury (Including Audit)	281,598	Total Public Assistance	170,016,494
District Attorney-Prosecution	16,298,651	Education	
District Attorney-Family Support	11,116,657	Total School Administration	—
Public Defender	7,160,290	Total Library Services	7,895,117
Court Appointed Counsel	2,621,216	Total Agricultural Education	519,546
Other	—	Total Other Education	—
Total Judicial	45,505,796	Total Education	8,414,663
Total Police Protection	37,392,911	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,243,095
Adult Detention	35,809,373	Total Cultural Services	—
Juvenile Detention	17,683,436	Total Veterans Memorial Building	—
Probation	18,781,024	Total Small Craft Harbors	—
Total Detention and Correction	72,273,833	Total Recreation and Cultural	8,243,095
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,213,384
Protective Inspection		Total Interest on Long-Term Debt	6,780,139
Agricultural Commissioner	8,524,481	Total Interest on Short-Term Notes and Warrants	515,137
Building Inspector	2,825,600	Total Debt Service	12,508,660
Other	—	Total General County Expenditures Before Transfers	584,675,351
Total Protective Inspection	11,350,081	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,550,240
Local Agency Formation Commission (LAFCO)	5,459,367	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,695,870	Total General County Expenditures and Transfers Out	\$ 588,225,591
Coroner	1,815,228		
Emergency Services	1,363,509		
Planning and Zoning	4,570,059		
Pound	1,622,601		
Other	2,855,315		
Total Other Protection	19,381,949		
Total Public Protection	185,904,570		

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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Judgment Obligation Bonds	2004	2004	2014	\$ 7,470,000	\$ 7,470,000	\$ 4,965,000	\$ 2,505,000
Total Revenue Bonds				7,470,000	7,470,000	4,965,000	2,505,000
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	28,725,102
Estimated Self-Insurance	—	—	—	—	—	—	56,423,797
Lake Naci Settlement	—	—	—	—	—	—	9,275,348
Lake San Antonio Settlement	—	—	—	—	—	—	3,430,598
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	2,498,789
NMC Equipment Capital Lease	—	—	—	—	—	—	13,570,653
Total Other Long-Term Debt Schedule				—	—	—	113,924,287
County Total Bonds and Other Long-Term Debt				\$ 7,470,000	\$ 7,470,000	\$ 4,965,000	\$ 116,429,287

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 303,260,552
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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	\$ 710,334,024
Total Deductions from Revenues	573,851,356
Net Patient Revenue	136,482,668
Total Other Operating Revenues	2,329,857
Total Operating Revenue	138,812,525
Total Operating Expenses	164,574,909
Net Operating Income (Loss)	(25,762,384)
Total Non-Operating Revenue	58,422,753
Total Non-Operating Expenses	3,711,572
Net Non-Operating Income	54,711,181
Net Income Before Extraordinary Items	28,948,797
Extraordinary Items	—
Income (Loss) Before Operating Transfers	28,948,797
Transfers In from the County	—
Transfers Out to the County	14,376,360
Net Transfers In (Out)	(14,376,360)
Net Income (Loss)	\$ 14,572,437
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 2010-11
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	\$ 1,339,357
Total Operating Expense	4,424,868
Net Operating Income (Loss)	(3,085,511)
Total Non-Operating Revenue	6,386
Total Non-Operating Expenses	348,099
Income (Loss) Before Operating Transfers	(3,427,224)
Transfers In from the County	3,550,240
Transfers Out to the County	—
Net Transfers In (Out)	3,550,240
Net Income (Loss)	\$ 123,016
Current Year Capital Outlay	\$ 893,851

Comments

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

1. Informational Note: General Expenditures, Auditor-Controller, reflect a negative balance of (\$2,062,664) due to indirect cost credits. The actual current year expenditures are \$5,046,669.
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

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	11,056,795
County Wide Secured and Unsecured	\$	50,948,577	Public Assistance Programs	2,512,884
Less Than County Wide Funds - Secured and Unsecured		9,634,669	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		14,217,437	Workforce Investment Act (WIA)	389,965
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		508,258	Health Grants	956,940
Total Property Taxes		75,308,941	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,616,656	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	238,052
Property Transfer		1,233,273	District Attorney Programs	750,290
Transient Lodging		8,299,325	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	354,899
Construction Development Taxes		—	Law Enforcement	386,657
Utility Users Tax		—	Other	1,220,519
Other		23	Total Federal	17,867,001
Total Other Taxes		16,149,277	Other Aid	
Total Taxes		91,458,218	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,052,466
Operations		—	Total Other Aid	5,052,466
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	759,539
Licenses, Permits and Franchises			Property Tax Administrative Fees	588,559
Animal Licenses		—	Auditing and Accounting Fees	274,411
Business Licenses		16,225	Communication Services	—
Construction Permits		1,263,697	Election Services	153,508
Road Privileges and Permits		29,169	Legal Services	866,640
Zoning Permits		1,170,845	Planning and Engineering Services	1,495,873
Franchises		872,964	Agricultural Services	1,279,840
Other		2,185,450	Civil Process Services	52,957
Total Licenses Permits and Franchises		5,538,350	Court Fees and Costs	165,500
Fines, Forfeitures and Penalties			Booking Fees	124,327
Vehicle Code Fines		1,434,527	Estate Fees	128,494
Other Court Fines		1,091,063	Humane Services	10,602
Forfeitures and Penalties		1,259,476	Law Enforcement Services	8,070,160
Penalties and Cost on Delinquent Taxes		1,479,576	Recording Fees	1,186,578
Total Fines, Forfeitures and Penalties		5,264,642	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	756,358
Interest		1,203,802	Mental Health Services	7,991,582
Rents and Concessions		119,534	California Children Services	1,688
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,323,336	Institutional Care and Services	396,513
Aid from Other Governmental Agencies			Library Services	135,000
State			Park and Recreation Fees	—
Highway Users Tax		3,961,030	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,380,764	Building Maintenance and Grounds	647,275
Public Assistance Administration		11,267,213	Administrative Services	5,466,135
Public Assistance Programs		11,971,318	Other	628,983
Realignment for Social Services		3,424,522	Total Charges for Current Services	31,180,522
Health:			Miscellaneous Revenue	
Aid for Mental Health		10,296,924	Other Sales	68,913
Realignment for Mental Health		3,904,285	Tobacco Settlement	1,189,480
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		160,624	Cancelled Warrants	—
Other Aid for Health		1,288,434	Other	2,110,976
Realignment for Health Services		1,490,873	Total Miscellaneous Revenue	3,369,369
Homeowners' Property Tax Relief		367,660	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	514
SB90 Mandated Costs		1,399,552	Proceeds from the Sale of Bonds	—
Public Safety Fund		11,279,406	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	514
Supplemental Law Enforcement Services Fund (SLESF/COPS)		874,408	Total General County Revenues Before Transfers	260,861,597
Office of Criminal Justice and Planning Programs		203,620	Transfers In	
Library		267,693	Total Transfers In from Enterprises	31,992
District Attorney Programs		1,364,464	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		405,981	Total General County Revenues and Transfers In	\$ 260,893,589
Other		29,498,408		
Total State		99,807,179		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 686,429	Total Roads	8,602,232
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,549,713	Total Transportation Systems	—
Other	869,537	Total Parking Facilities	—
Total Legislative and Administrative	4,105,679	Total Public Ways and Facilities	8,602,232
Finance		Health	
Auditor-Controller	2,542,379	Total Public Health	16,721,736
Treasurer-Tax Collector	1,573,691	Total Medical Care	—
Assessor	2,757,610	Total Mental Health	19,852,243
Other	—	Total Drug and Alcohol Abuse Services	4,160,349
Total Finance	6,873,680	Total Health	40,734,328
Counsel		Sanitation	
County Counsel	3,481,641	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,481,641	Public Assistance	
Total Personnel	1,805,139	Welfare	
Total Elections	930,568	Administration	6,791,805
Total Communications	1,159,593	Aid Programs - Cash (Grants)	12,139,787
Total Property Management	4,884,994	Total Welfare	18,931,592
Plant Acquisition		Social Services	
Jails	21,648	Administration and Programs	8,533,423
Courts	—	Other	4,203,221
Other	7,437,173	Total Social Services	12,736,644
Total Plant Acquisition	7,458,821	General Relief	
Total Promotion	247,282	Aid to Indigents	283,368
Total Other General	14,841,060	Indigent Burial	—
Total General	45,788,457	Total General Relief	283,368
Public Protection		Total Care of Court Wards	344,428
Judicial		Total Veteran Services	130,182
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	353,300	Workforce Investment Act (WIA)	1,195,756
Other Trial Court	—	Other	2,777,403
County Clerk	—	Total Other Public Assistance	3,973,159
Grand Jury (Including Audit)	58,862	Total Public Assistance	36,399,373
District Attorney-Prosecution	8,293,506	Education	
District Attorney-Family Support	4,207,863	Total School Administration	—
Public Defender	3,507,022	Total Library Services	7,105,264
Court Appointed Counsel	921,133	Total Agricultural Education	404,552
Other	—	Total Other Education	—
Total Judicial	18,060,854	Total Education	7,509,816
Total Police Protection	23,968,764	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,455
Adult Detention	13,200,673	Total Cultural Services	—
Juvenile Detention	4,499,054	Total Veterans Memorial Building	—
Probation	8,696,836	Total Small Craft Harbors	—
Total Detention and Correction	26,396,563	Total Recreation and Cultural	1,455
Total Fire Protection	10,491,883	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,590,371
Protective Inspection		Total Interest on Long-Term Debt	1,361,151
Agricultural Commissioner	3,850,268	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,086,595	Total Debt Service	3,951,522
Other	—	Total General County Expenditures Before Transfers	238,909,714
Total Protective Inspection	5,936,863	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	528,637
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,057,124	Total General County Expenditures and Transfers Out	\$ 239,438,351
Coroner	559,343		
Emergency Services	89,234		
Planning and Zoning	7,699,331		
Pound	833,320		
Other	829,252		
Total Other Protection	11,067,604		
Total Public Protection	95,922,531		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 555,457,988	\$ 92,550,775	\$ 462,907,213

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ —	\$ 231,407	\$ 268,593
Energy Management Projects	2004	—	—	468,422	—	212,908	255,464
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				1,968,422	—	444,315	1,524,057
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	493,199
Airport Compensated Absences	—	—	—	—	—	—	38,820
Animal Shelter	—	—	—	—	—	—	24,790
Compensated Absences	—	—	—	—	—	—	6,994,969
General Fund Loan	—	—	—	—	—	—	548,700
Total Other Long-Term Debt Schedule				—	—	—	8,100,478
County Total Bonds and Other Long-Term Debt				\$ 1,968,422	\$ —	\$ 444,315	\$ 9,624,535

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 38,776,255
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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 2010-11
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	\$ 2,059,834
Total Operating Expenses	<u>2,662,246</u>
Net Operating Income (Loss)	<u>(602,412)</u>
Total Non-Operating Revenue	55,241
Total Non-Operating Expenses	<u>15,763</u>
Income (Loss) Before Operating Transfers	<u>(562,934)</u>
Transfers In from the County	—
Transfers Out to the County	<u>31,992</u>
Net Transfers In (Out)	<u>(31,992)</u>
Net Income (Loss)	<u>\$ (594,926)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 18,794</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Animal Shelter

Total Operating Revenue	\$ 977,607
Total Operating Expense	<u>1,088,001</u>
Net Operating Income (Loss)	<u>(110,394)</u>
Total Non-Operating Revenue	23,432
Total Non-Operating Expenses	<u>48</u>
Income (Loss) Before Operating Transfers	<u>(87,010)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (87,010)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: NC Housing Authority

Total Operating Revenue	\$ 558,671
Total Operating Expense	<u>1,249,281</u>
Net Operating Income (Loss)	<u>(690,610)</u>
Total Non-Operating Revenue	133,396
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(557,214)</u>
Transfers In from the County	528,637
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>528,637</u>
Net Income (Loss)	<u>\$ (28,577)</u>
Current Year Capital Outlay	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2010-11

Other Enterprise Statement of Revenues and Expenses:		Parking
Total Operating Revenue	\$	128,774
Total Operating Expense		<u>454,693</u>
Net Operating Income (Loss)		<u>(325,919)</u>
Total Non-Operating Revenue		1,149
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(324,770)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(324,770)</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Nevada

Taxes		Federal	
Property Taxes		Public Assistance Administration	6,979,605
County Wide Secured and Unsecured	\$ 22,109,322	Public Assistance Programs	7,209,007
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	25,818
Property Tax In-Lieu of Vehicle License Fees	9,258,514	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	302,976
Prior Year Secured and Unsecured	14,231	Health Grants	9,777,087
Total Property Taxes	31,382,067	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	309,943
Sales and Use Taxes	1,891,397	Office of Criminal Justice and Planning Programs	324,314
Transportation Tax (Non-Transit)	77,878	DEA Programs/Drug and Alcohol Programs	227,405
Property Transfer	558,138	District Attorney Programs	2,514,449
Transient Lodging	257,137	Aging Programs	56,354
Timber Yield	10,704	Senior Citizens Programs	—
Aircraft	71,793	Road Projects	3,992,479
Construction Development Taxes	—	Law Enforcement	210,786
Utility Users Tax	—	Other	1,276,503
Other	1,402,579	Total Federal	33,206,726
Total Other Taxes	4,269,626	Other Aid	
Total Taxes	35,651,693	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	1,665,783
Operations	—	Total Other Aid	1,665,783
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	187,160
Licenses, Permits and Franchises		Property Tax Administrative Fees	1,107,534
Animal Licenses	84,845	Auditing and Accounting Fees	29,624
Business Licenses	—	Communication Services	141,636
Construction Permits	1,310,339	Election Services	339,226
Road Privileges and Permits	24,458	Legal Services	215,727
Zoning Permits	3,769	Planning and Engineering Services	507,959
Franchises	1,041,684	Agricultural Services	8,218
Other	43,818	Civil Process Services	90,455
Total Licenses Permits and Franchises	2,508,913	Court Fees and Costs	926,382
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	454,291	Estate Fees	138,451
Other Court Fines	152,249	Humane Services	23,173
Forfeitures and Penalties	337,025	Law Enforcement Services	1,354,126
Penalties and Cost on Delinquent Taxes	2,715,214	Recording Fees	1,052,197
Total Fines, Forfeitures and Penalties	3,658,779	Road and Street Services	869,325
Revenue from Use of Money and Property		Health Fees	506,509
Interest	361,821	Mental Health Services	962,518
Rents and Concessions	350,903	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	712,724	Institutional Care and Services	2,274,155
Aid from Other Governmental Agencies		Library Services	93,364
State		Park and Recreation Fees	7,851
Highway Users Tax	4,292,929	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	117
Realignment from the Vehicle License Fee Fund	3,830,277	Building Maintenance and Grounds	203,526
Public Assistance Administration	7,507,271	Administrative Services	1,625
Public Assistance Programs	4,589,498	Other	3,308,567
Realignment for Social Services	3,274,292	Total Charges for Current Services	14,349,425
Health:		Miscellaneous Revenue	
Aid for Mental Health	5,164,575	Other Sales	11,968
Realignment for Mental Health	1,573,939	Tobacco Settlement	860,744
Medically Indigent Adults	—	Welfare Repayments	16,727
Alcohol and Drug Abuse	508,160	Cancelled Warrants	24,027
Other Aid for Health	228,699	Other	2,281,324
Realignment for Health Services	867,676	Total Miscellaneous Revenue	3,194,790
Homeowners' Property Tax Relief	243,015	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	17,348
SB90 Mandated Costs	184,252	Proceeds from the Sale of Bonds	—
Public Safety Fund	5,322,737	Other Long-Term Debt Proceeds	1,417,226
Other:		Total Other Financing Sources	1,434,574
Supplemental Law Enforcement Services Fund (SLESF/COPS)	367,496	Total General County Revenues Before Transfers	139,744,749
Office of Criminal Justice and Planning Programs	124,087	Transfers In	
Library	106,590	Total Transfers In from Enterprises	—
District Attorney Programs	1,239,528	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	542,631	Total General County Revenues and Transfers In	\$ 139,744,749
Other	3,393,690		
Total State	43,361,342		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,053,805	Total Roads	11,389,103
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	27,260	Total Parking Facilities	—
Total Legislative and Administrative	1,081,065	Total Public Ways and Facilities	11,389,103
Finance		Health	
Auditor-Controller	351,560	Total Public Health	7,473,507
Treasurer-Tax Collector	921,710	Total Medical Care	1,883,117
Assessor	2,280,495	Total Mental Health	16,294,367
Other	285,224	Total Drug and Alcohol Abuse Services	1,458,464
Total Finance	3,838,989	Total Health	27,109,455
Counsel		Sanitation	
County Counsel	108,337	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	108,337	Public Assistance	
Total Personnel	20,738	Welfare	
Total Elections	1,272,130	Administration	12,071,892
Total Communications	—	Aid Programs - Cash (Grants)	9,273,718
Total Property Management	618,988	Total Welfare	21,345,610
Plant Acquisition		Social Services	
Jails	823	Administration and Programs	4,765,357
Courts	—	Other	—
Other	1,716,195	Total Social Services	4,765,357
Total Plant Acquisition	1,717,018	General Relief	
Total Promotion	257,694	Aid to Indigents	153,414
Total Other General	622,408	Indigent Burial	—
Total General	9,537,367	Total General Relief	153,414
Public Protection		Total Care of Court Wards	1,596,512
Judicial		Total Veteran Services	175,638
Trial Court Maintenance of Effort (MOE)	1,023,288	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	1,043,469	Other	2,810,131
County Clerk	—	Total Other Public Assistance	2,810,131
Grand Jury (Including Audit)	89,069	Total Public Assistance	30,846,662
District Attorney-Prosecution	3,492,852	Education	
District Attorney-Family Support	3,676,954	Total School Administration	—
Public Defender	1,861,381	Total Library Services	2,048,149
Court Appointed Counsel	—	Total Agricultural Education	87,480
Other	549,572	Total Other Education	—
Total Judicial	11,736,585	Total Education	2,135,629
Total Police Protection	14,808,540	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	11,595,295	Total Cultural Services	—
Juvenile Detention	2,888,860	Total Veterans Memorial Building	—
Probation	3,893,930	Total Small Craft Harbors	—
Total Detention and Correction	18,378,085	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,166,465
Protective Inspection		Total Interest on Long-Term Debt	716,365
Agricultural Commissioner	554,655	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,127,673	Total Debt Service	1,882,830
Other	110,682	Total General County Expenditures Before Transfers	136,646,318
Total Protective Inspection	1,793,010	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	929,075	Total General County Expenditures and Transfers Out	\$ 136,646,318
Coroner	—		
Emergency Services	532,372		
Planning and Zoning	3,952,929		
Pound	1,048,900		
Other	565,776		
Total Other Protection	7,029,052		
Total Public Protection	53,745,272		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 56,637,390	\$ 43,400,664	\$ 13,236,726

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 5,121,247
ERAC Energy Efficiency Retrofit	—	—	—	—	—	—	1,392,226
Net OPEB Obligation	—	—	—	—	—	—	3,016,174
Postclosure Landfill Liability	—	—	—	—	—	—	12,364,705
Vehicle Capital Lease	—	—	—	—	—	—	23,478
Total Other Long-Term Debt Schedule				—	—	—	21,917,830
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 21,917,830

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 27,403,440
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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	\$ 331,846
Local Cash Grants	991,242
State Cash Grants	593,424
Federal Cash Grants	317,150
Other Revenues	14,855
Total Revenues	2,248,517
Purchased Transportation	726,374
Other Expenses	1,921,054
Total Expenses	2,647,428
Net Transit Income (Loss)	(398,911)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (398,911)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	120,688
Total Federal Capital Grants	214,555
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 335,243

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 782,839
Total Operating Expenses	<u>1,352,609</u>
Net Operating Income (Loss)	<u>(569,770)</u>
Total Non-Operating Revenue	314,381
Total Non-Operating Expenses	<u>29,482</u>
Income (Loss) Before Operating Transfers	<u>(284,871)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (284,871)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 7,419,878
Total Operating Expense	<u>6,482,908</u>
Net Operating Income (Loss)	<u>936,970</u>
Total Non-Operating Revenue	255,571
Total Non-Operating Expenses	<u>381,830</u>
Income (Loss) Before Operating Transfers	<u>810,711</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 810,711</u>
Current Year Capital Outlay	<u>\$ —</u>

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 \$1.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Orange

Taxes			Federal	
Property Taxes			Public Assistance Administration	234,000,069
County Wide Secured and Unsecured	\$	265,241,667	Public Assistance Programs	120,671,058
Less Than County Wide Funds - Secured and Unsecured		35,624,343	Health Administration	13,164,093
Property Tax In-Lieu of Vehicle License Fees		228,420,977	Workforce Investment Act (WIA)	17,004,093
Voter Approved Indebtedness		—	Community Development Block Grant	8,035,381
Prior Year Secured and Unsecured		1,555,406	Health Grants	79,970,169
Total Property Taxes		530,842,393	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		45,279,746	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		12,665,110	District Attorney Programs	1,197,730
Transient Lodging		150,795	Aging Programs	13,352,366
Timber Yield		—	Senior Citizens Programs	—
Aircraft		2,347,245	Road Projects	—
Construction Development Taxes		—	Law Enforcement	30,693,209
Utility Users Tax		—	Other	7,620,447
Other		568,518	Total Federal	525,708,615
Total Other Taxes		61,011,414	Other Aid	
Total Taxes		591,853,807	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	44,623,608
Operations		125,321	Total Other Aid	44,623,608
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		125,321	Assessments and Tax Collection Fees	8,086,359
Licenses, Permits and Franchises			Property Tax Administrative Fees	16,186,399
Animal Licenses		5,934,378	Auditing and Accounting Fees	511,271
Business Licenses		1,526,124	Communication Services	3,092,588
Construction Permits		3,879,106	Election Services	9,969,520
Road Privileges and Permits		312,545	Legal Services	3,066,736
Zoning Permits		1,500	Planning and Engineering Services	1,034,676
Franchises		2,768,138	Agricultural Services	79,777
Other		1,766,894	Civil Process Services	1,626,262
Total Licenses Permits and Franchises		16,188,685	Court Fees and Costs	56,673,351
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		11,227,487	Estate Fees	1,469,420
Other Court Fines		19,607,673	Humane Services	6,967,817
Forfeitures and Penalties		14,771,495	Law Enforcement Services	122,763,438
Penalties and Cost on Delinquent Taxes		49,081,333	Recording Fees	18,601,980
Total Fines, Forfeitures and Penalties		94,687,988	Road and Street Services	13,987,881
Revenue from Use of Money and Property			Health Fees	30,984,145
Interest		33,262,787	Mental Health Services	38,488,455
Rents and Concessions		39,736,028	California Children Services	217,194
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		72,998,815	Institutional Care and Services	24,282,036
Aid from Other Governmental Agencies			Library Services	1,032,313
State			Park and Recreation Fees	702,094
Highway Users Tax		32,414,246	Other:	
Motor Vehicle In-Lieu Tax		49,889,154	Personnel Services	1,378,109
Realignment from the Vehicle License Fee Fund		75,082,390	Building Maintenance and Grounds	—
Public Assistance Administration		212,907,536	Administrative Services	—
Public Assistance Programs		99,111,230	Other	74,316,688
Realignment for Social Services		55,578,327	Total Charges for Current Services	435,518,509
Health:			Miscellaneous Revenue	
Aid for Mental Health		133,769,310	Other Sales	6,599,343
Realignment for Mental Health		39,715,663	Tobacco Settlement	26,234,651
Medically Indigent Adults		—	Welfare Repayments	4,172,218
Alcohol and Drug Abuse		1,391,598	Cancelled Warrants	1,754,387
Other Aid for Health		28,987,872	Other	18,794,311
Realignment for Health Services		20,710,369	Total Miscellaneous Revenue	57,554,910
Homeowners' Property Tax Relief		2,220,509	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	269,997
SB90 Mandated Costs		2,636,414	Proceeds from the Sale of Bonds	2,123,915
Public Safety Fund		235,129,042	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,393,912
Supplemental Law Enforcement Services Fund (SLESF/COPS)		8,649,819	Total General County Revenues Before Transfers	2,904,664,963
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		618,062	Total Transfers In from Enterprises	28,761,056
District Attorney Programs		16,839,682	Operating Transfers Between Funds Other Than Governmental and Enterprise	453,063
Law Enforcement		32,235,760	Total General County Revenues and Transfers In	\$ 2,933,879,082
Other		15,123,810		
Total State		1,063,010,793		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,345,317	Total Roads	89,477,337
Clerk of the Board	3,200,768	Total Transportation Terminals	—
Administrative Officer	15,181,906	Total Transportation Systems	—
Other	6,781,259	Total Parking Facilities	6,519,524
Total Legislative and Administrative	29,509,250	Total Public Ways and Facilities	95,996,861
Finance		Health	
Auditor-Controller	14,810,195	Total Public Health	136,053,577
Treasurer-Tax Collector	12,831,668	Total Medical Care	177,247,635
Assessor	32,858,044	Total Mental Health	241,927,474
Other	3,295,114	Total Drug and Alcohol Abuse Services	21,484,562
Total Finance	63,795,021	Total Health	576,713,248
Counsel		Sanitation	
County Counsel	10,363,490	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	10,363,490	Public Assistance	
Total Personnel	564,997	Welfare	
Total Elections	14,184,121	Administration	264,797,972
Total Communications	—	Aid Programs - Cash (Grants)	253,231,161
Total Property Management	16,082,190	Total Welfare	518,029,133
Plant Acquisition		Social Services	
Jails	4,321,169	Administration and Programs	168,980,346
Courts	1,052	Other	18,075,044
Other	23,025,763	Total Social Services	187,055,390
Total Plant Acquisition	27,347,984	General Relief	
Total Promotion	—	Aid to Indigents	7,319,272
Total Other General	61,085,407	Indigent Burial	—
Total General	222,932,460	Total General Relief	7,319,272
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	59,082,272	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	252,606	Workforce Investment Act (WIA)	17,063,977
Other Trial Court	47,993,443	Other	31,335,638
County Clerk	—	Total Other Public Assistance	48,399,615
Grand Jury (Including Audit)	560,152	Total Public Assistance	760,803,410
District Attorney-Prosecution	106,010,485	Education	
District Attorney-Family Support	53,902,296	Total School Administration	—
Public Defender	62,379,665	Total Library Services	34,245,207
Court Appointed Counsel	6,920,732	Total Agricultural Education	—
Other	3,482,935	Total Other Education	—
Total Judicial	340,584,586	Total Education	34,245,207
Total Police Protection	290,832,184	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	538,935
Adult Detention	183,526,168	Total Cultural Services	—
Juvenile Detention	60,496,695	Total Veterans Memorial Building	—
Probation	85,467,957	Total Small Craft Harbors	18,205,728
Total Detention and Correction	329,490,820	Total Recreation and Cultural	18,744,663
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	85,219,156
Protective Inspection		Total Interest on Long-Term Debt	32,303,472
Agricultural Commissioner	4,166,315	Total Interest on Short-Term Notes and Warrants	3,272,428
Building Inspector	4,614,468	Total Debt Service	120,795,056
Other	—	Total General County Expenditures Before Transfers	2,900,844,609
Total Protective Inspection	8,780,783	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,586,883
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	10,350,522	Total General County Expenditures and Transfers Out	\$ 2,904,431,492
Coroner	5,962,817		
Emergency Services	1,875,408		
Planning and Zoning	5,209,172		
Pound	4,875,814		
Other	72,651,598		
Total Other Protection	100,925,331		
Total Public Protection	1,070,613,704		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,938,785,595	\$ 813,842,791	\$ 5,124,942,804

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 92,482,330	\$ 29,197,996
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	111,438,582	25,484,499
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	63,723,376	144,737,133
Total Pension Obligation Bonds				467,063,916	467,063,916	267,644,288	199,419,628
Revenue Bonds							
Airport	2003	2004	2018	48,680,000	48,680,000	18,505,000	30,175,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	80,645,000	65,360,000
Airport Improvement Program	2009	2010	2039	250,000,000	233,115,000	4,445,000	228,670,000
Total Revenue Bonds				444,685,000	427,800,000	103,595,000	324,205,000
Special Assessment Bonds							
1915 Act - AD01-1	2011	2011	2033	6,444,000	5,340,000	—	5,340,000
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	132,270,000	33,435,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	3,780,000	7,035,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	3,015,000	7,960,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	11,235,000	12,600,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	6,525,000	1,480,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	4,915,000	5,870,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	32,870,000	22,475,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	2,260,000	66,020,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	1,295,000	55,890,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	2,265,000	73,380,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	965,000	10,690,000
1915 Act - AD01-1	2006	2006	2035	30,000,000	21,500,000	21,500,000	—
1915 Act - AD01-1	2007	2008	2033	14,500,000	13,680,000	625,000	13,055,000
Total Special Assessment Bonds				601,846,925	538,750,000	223,520,000	315,230,000
Other Long-Term Debt Schedule							
Arbitrage Rebate Payable	—	—	—	—	—	—	884,802
Compensated Absences Liability	—	—	—	—	—	—	170,378,866
County Landfill Closure Liability	—	—	—	—	—	—	169,915,912
Total Other Long-Term Debt Schedule				—	—	—	341,179,580
County Total Bonds and Other Long-Term Debt				\$ 1,513,595,841	\$ 1,433,613,916	\$ 594,759,288	\$ 1,180,034,208
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$ 393,802,246					

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

Table 6. Counties Annual Report — Fiscal Year 2010-11

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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 106,704,266
Total Operating Expenses	<u>83,906,307</u>
Net Operating Income (Loss)	<u>22,797,959</u>
Total Non-Operating Revenue	26,878,501
Total Non-Operating Expenses	<u>1,041,975</u>
Income (Loss) Before Operating Transfers	<u>48,634,485</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 48,634,485</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 164,975,479</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 101,991,449
Total Operating Expenses	<u>64,609,504</u>
Net Operating Income (Loss)	<u>37,381,945</u>
Total Non-Operating Revenues	4,133,558
Total Non-Operating Expenses	<u>33,254,617</u>
Income (Loss) Before Operating Transfers	<u>8,260,886</u>
Transfers In from the County	3,236,883
Transfers Out to the County	<u>28,761,056</u>
Net Transfers In (Out)	<u>(25,524,173)</u>
Net Income (Loss)	<u>\$ (17,263,287)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 6,510,134</u>

Other Enterprise Statement of Revenues and Expenses: Compressed Gas	
Total Operating Revenue	\$ 247,414
Total Operating Expense	<u>187,754</u>
Net Operating Income (Loss)	<u>59,660</u>
Total Non-Operating Revenue	22,804
Total Non-Operating Expenses	<u>50,000</u>
Income (Loss) Before Operating Transfers	<u>32,464</u>
Transfers In from the County	350,000
Transfers Out to the County	—
Net Transfers In (Out)	<u>350,000</u>
Net Income (Loss)	<u>\$ 382,464</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Placer

Taxes			Federal	
Property Taxes			Public Assistance Administration	15,199,787
County Wide Secured and Unsecured	\$	91,782,005	Public Assistance Programs	29,047,695
Less Than County Wide Funds - Secured and Unsecured		4,965,670	Health Administration	4,460,578
Property Tax In-Lieu of Vehicle License Fees		28,618,882	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	1,467,760
Prior Year Secured and Unsecured		(46,781)	Health Grants	2,118,690
Total Property Taxes		125,319,776	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	154,441
Sales and Use Taxes		14,042,199	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,205,195	DEA Programs/Drug and Alcohol Programs	2,623,385
Property Transfer		2,466,834	District Attorney Programs	—
Transient Lodging		10,644,730	Aging Programs	—
Timber Yield		27,367	Senior Citizens Programs	—
Aircraft		76,479	Road Projects	24,124,788
Construction Development Taxes		1,771,448	Law Enforcement	395,787
Utility Users Tax		—	Other	2,412,792
Other		22	Total Federal	82,005,703
Total Other Taxes		30,234,274	Other Aid	
Total Taxes		155,554,050	Other In-Lieu Taxes	7,276,482
Special Benefit Assessments			Other Governmental Agencies	1,365,955
Operations		930,389	Total Other Aid	8,642,437
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		930,389	Assessments and Tax Collection Fees	1,851,413
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,331,133
Animal Licenses		228,454	Auditing and Accounting Fees	136,116
Business Licenses		1,369,412	Communication Services	—
Construction Permits		2,948,805	Election Services	1,404,329
Road Privileges and Permits		84,023	Legal Services	1,462,901
Zoning Permits		—	Planning and Engineering Services	3,666,367
Franchises		1,599,195	Agricultural Services	244,643
Other		1,172,474	Civil Process Services	231,077
Total Licenses Permits and Franchises		7,402,363	Court Fees and Costs	6,552,317
Fines, Forfeitures and Penalties			Booking Fees	499,219
Vehicle Code Fines		271,879	Estate Fees	26,322
Other Court Fines		2,845,031	Humane Services	530,325
Forfeitures and Penalties		2,750,776	Law Enforcement Services	4,027,363
Penalties and Cost on Delinquent Taxes		9,350,206	Recording Fees	3,230,769
Total Fines, Forfeitures and Penalties		15,217,892	Road and Street Services	6,974,544
Revenue from Use of Money and Property			Health Fees	514,972
Interest		5,044,915	Mental Health Services	176,553
Rents and Concessions		240,340	California Children Services	—
Royalties		—	Sanitation Services	213,084
Total Revenue from the Use of Money and Property		5,285,255	Institutional Care and Services	1,552,786
Aid from Other Governmental Agencies			Library Services	346,492
State			Park and Recreation Fees	1,264,111
Highway Users Tax		10,885,623	Other:	
Motor Vehicle In-Lieu Tax		589,179	Personnel Services	1,340,135
Realignment from the Vehicle License Fee Fund		4,873,606	Building Maintenance and Grounds	1,990,693
Public Assistance Administration		10,210,608	Administrative Services	2,234,557
Public Assistance Programs		29,569,176	Other	19,497,350
Realignment for Social Services		7,563,922	Total Charges for Current Services	62,299,571
Health:			Miscellaneous Revenue	
Aid for Mental Health		17,977,247	Other Sales	74,400
Realignment for Mental Health		3,121,373	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	197,022
Alcohol and Drug Abuse		1,002,049	Cancelled Warrants	177,657
Other Aid for Health		2,443,570	Other	2,392,923
Realignment for Health Services		1,228,086	Total Miscellaneous Revenue	2,842,002
Homeowners' Property Tax Relief		1,037,650	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	492,441
SB90 Mandated Costs		574,493	Proceeds from the Sale of Bonds	—
Public Safety Fund		30,258,484	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	492,441
Supplemental Law Enforcement Services Fund (SLESF/COPS)		249,977	Total General County Revenues Before Transfers	480,857,612
Office of Criminal Justice and Planning Programs		739,274	Transfers In	
Library		84,558	Total Transfers In from Enterprises	334,628
District Attorney Programs		2,245,068	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,650,241
Law Enforcement		1,875,715	Total General County Revenues and Transfers In	\$ 484,842,481
Other		13,655,851		
Total State		140,185,509		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Placer

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,706,938	Total Roads	63,655,325
Clerk of the Board	668,642	Total Transportation Terminals	—
Administrative Officer	4,482,919	Total Transportation Systems	—
Other	1,677,366	Total Parking Facilities	—
Total Legislative and Administrative	8,535,865	Total Public Ways and Facilities	63,655,325
Finance		Health	
Auditor-Controller	4,686,976	Total Public Health	16,233,348
Treasurer-Tax Collector	3,362,425	Total Medical Care	7,662,381
Assessor	9,214,320	Total Mental Health	27,961,817
Other	4,522,644	Total Drug and Alcohol Abuse Services	—
Total Finance	21,786,365	Total Health	51,857,546
Counsel		Sanitation	
County Counsel	3,217,429	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,217,429	Public Assistance	
Total Personnel	6,998,268	Welfare	
Total Elections	4,387,207	Administration	25,923,181
Total Communications	—	Aid Programs - Cash (Grants)	35,892,228
Total Property Management	6,122,972	Total Welfare	61,815,409
Plant Acquisition		Social Services	
Jails	60,930,936	Administration and Programs	32,644,401
Courts	24,449	Other	—
Other	13,565,329	Total Social Services	32,644,401
Total Plant Acquisition	74,520,714	General Relief	
Total Promotion	5,141,496	Aid to Indigents	1,287,490
Total Other General	5,032,202	Indigent Burial	—
Total General	135,742,518	Total General Relief	1,287,490
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	499,529
Trial Court Maintenance of Effort (MOE)	835,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	790,714	Workforce Investment Act (WIA)	—
Other Trial Court	781,996	Other	1,740,697
County Clerk	—	Total Other Public Assistance	1,740,697
Grand Jury (Including Audit)	78,669	Total Public Assistance	97,987,526
District Attorney-Prosecution	17,578,541	Education	
District Attorney-Family Support	6,164,960	Total School Administration	—
Public Defender	—	Total Library Services	5,550,464
Court Appointed Counsel	6,799,436	Total Agricultural Education	324,641
Other	—	Total Other Education	—
Total Judicial	33,029,784	Total Education	5,875,105
Total Police Protection	54,456,471	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,215,453
Adult Detention	41,857,427	Total Cultural Services	801,233
Juvenile Detention	1,482,264	Total Veterans Memorial Building	—
Probation	3,826,258	Total Small Craft Harbors	—
Total Detention and Correction	47,165,949	Total Recreation and Cultural	4,016,686
Total Fire Protection	8,733,809	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,714,729
Protective Inspection		Total Interest on Long-Term Debt	2,262,671
Agricultural Commissioner	1,562,460	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	3,764,953	Total Debt Service	4,977,400
Other	—	Total General County Expenditures Before Transfers	532,110,617
Total Protective Inspection	5,327,413	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,168,001
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	5,365,020
Recorder	3,504,971	Total General County Expenditures and Transfers Out	\$ 538,643,638
Coroner	405,327		
Emergency Services	1,222,073		
Planning and Zoning	11,783,267		
Pound	2,369,447		
Other	—		
Total Other Protection	19,285,085		
Total Public Protection	167,998,511		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 850,014,820	\$ 152,733,697	\$ 697,281,123

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 3,795,000	\$ 375,000
Total Revenue Bonds				4,170,000	4,170,000	3,795,000	375,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,342,900	2,760,000
Total Special Assessment Bonds				11,315,893	5,102,900	2,342,900	2,760,000
Other Long-Term Debt Schedule							
CalWin Server	—	—	—	—	—	—	29,704
Compensated Absences	—	—	—	—	—	—	16,975,976
Compensated Leave	—	—	—	—	—	—	262,746
Postclosure Landfill Liability	—	—	—	—	—	—	4,396,403
Sheriff Helicopter	—	—	—	—	—	—	1,097,302
Vehicles	—	—	—	—	—	—	481,493
Total Other Long-Term Debt Schedule				—	—	—	23,243,624
County Total Bonds and Other Long-Term Debt				\$ 15,485,893	\$ 9,272,900	\$ 6,137,900	\$ 26,378,624

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 66,504,889
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$	1,066,820
Local Cash Grants		3,175,858
State Cash Grants		793,868
Federal Cash Grants		1,047,448
Other Revenues		2,705,246
Total Revenues		8,789,240
Purchased Transportation		1,783,919
Other Expenses		7,899,028
Total Expenses		9,682,947
Net Transit Income (Loss)		(893,707)
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	(893,707)
Capital Additions to Equity		
Total Local Capital Grants	\$	341,931
Total State Capital Grants		15,129
Total Federal Capital Grants		1,081,064
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	1,438,124

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Airport Enterprise/Activity Statement of Revenues and Expenses		No
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	—
Total Operating Expenses		<u>69</u>
Net Operating Income (Loss)		<u>(69)</u>
Total Non-Operating Revenue		20,424
Total Non-Operating Expenses		<u>2,935</u>
Income (Loss) Before Operating Transfers		<u>17,420</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>17,420</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		Yes
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,447,901
Total Operating Expenses		<u>1,655,549</u>
Net Operating Income (Loss)		<u>792,352</u>
Total Non-Operating Revenues		781,271
Total Non-Operating Expenses		<u>38,194</u>
Income (Loss) Before Operating Transfers		<u>1,535,429</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>1,535,429</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:		Dewitt Development
Total Operating Revenue	\$	1,216,293
Total Operating Expense		<u>3,164,339</u>
Net Operating Income (Loss)		<u>(1,948,046)</u>
Total Non-Operating Revenue		453,781
Total Non-Operating Expenses		<u>(151,842)</u>
Income (Loss) Before Operating Transfers		<u>(1,342,423)</u>
Transfers In from the County		1,168,001
Transfers Out to the County		<u>334,628</u>
Net Transfers In (Out)		<u>833,373</u>
Net Income (Loss)	\$	<u>(509,050)</u>
Current Year Capital Outlay	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:		mPower
Total Operating Revenue	\$	986,964
Total Operating Expense		<u>1,150,230</u>
Net Operating Income (Loss)		<u>(163,266)</u>
Total Non-Operating Revenue		1,307
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>(161,959)</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(161,959)</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Plumas

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,111,944
County Wide Secured and Unsecured	\$ 8,260,665	Public Assistance Programs	1,455,505
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	2,264,727	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	13,207	Health Grants	703,292
Total Property Taxes	10,538,599	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,561,325	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	106,766	District Attorney Programs	502,494
Transient Lodging	1,041,589	Aging Programs	—
Timber Yield	50,971	Senior Citizens Programs	1,117
Aircraft	16,524	Road Projects	854,622
Construction Development Taxes	—	Law Enforcement	248,644
Utility Users Tax	—	Other	3,872,218
Other	—	Total Federal	8,749,836
Total Other Taxes	2,777,175	Other Aid	
Total Taxes	13,315,774	Other In-Lieu Taxes	12,190
Special Benefit Assessments		Other Governmental Agencies	—
Operations	—	Total Other Aid	12,190
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	107,233
Licenses, Permits and Franchises		Property Tax Administrative Fees	114,321
Animal Licenses	11,036	Auditing and Accounting Fees	30,720
Business Licenses	7,450	Communication Services	4,800
Construction Permits	558,355	Election Services	35,426
Road Privileges and Permits	6,945	Legal Services	—
Zoning Permits	45,043	Planning and Engineering Services	59,486
Franchises	156,356	Agricultural Services	34,598
Other	20,887	Civil Process Services	23,562
Total Licenses Permits and Franchises	806,072	Court Fees and Costs	366,196
Fines, Forfeitures and Penalties		Booking Fees	30,899
Vehicle Code Fines	416	Estate Fees	7,539
Other Court Fines	386,764	Humane Services	16,982
Forfeitures and Penalties	9,711	Law Enforcement Services	122,575
Penalties and Cost on Delinquent Taxes	918,497	Recording Fees	173,911
Total Fines, Forfeitures and Penalties	1,315,388	Road and Street Services	513,438
Revenue from Use of Money and Property		Health Fees	551,119
Interest	205,470	Mental Health Services	361,062
Rents and Concessions	317,549	California Children Services	—
Royalties	—	Sanitation Services	205,617
Total Revenue from the Use of Money and Property	523,019	Institutional Care and Services	24,083
Aid from Other Governmental Agencies		Library Services	8,749
State		Park and Recreation Fees	5,609
Highway Users Tax	2,727,074	Other:	
Motor Vehicle In-Lieu Tax	37,549	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,430,260	Building Maintenance and Grounds	—
Public Assistance Administration	1,822,539	Administrative Services	187,444
Public Assistance Programs	1,413,025	Other	1,846,598
Realignment for Social Services	1,580,263	Total Charges for Current Services	4,831,967
Health:		Miscellaneous Revenue	
Aid for Mental Health	2,418,117	Other Sales	17,528
Realignment for Mental Health	501,285	Tobacco Settlement	174,364
Medically Indigent Adults	—	Welfare Repayments	92,770
Alcohol and Drug Abuse	—	Cancelled Warrants	546
Other Aid for Health	1,512,037	Other	704,870
Realignment for Health Services	350,905	Total Miscellaneous Revenue	990,078
Homeowners' Property Tax Relief	73,947	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	35,910	Proceeds from the Sale of Bonds	—
Public Safety Fund	852,100	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	104,742	Total General County Revenues Before Transfers	50,408,154
Office of Criminal Justice and Planning Programs	71,761	Transfers In	
Library	117,132	Total Transfers In from Enterprises	—
District Attorney Programs	213,313	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	693,913	Total General County Revenues and Transfers In	\$ 50,408,154
Other	3,907,958		
Total State	19,863,830		

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Plumas**

General		Public Ways and Facilities	
Board of Supervisors	\$ 431,297	Total Roads	7,878,687
Clerk of the Board	72,970	Total Transportation Terminals	—
Administrative Officer	275,799	Total Transportation Systems	—
Other	284,926	Total Parking Facilities	—
Total Legislative and Administrative	1,064,992	Total Public Ways and Facilities	7,878,687
Finance		Health	
Auditor-Controller	591,511	Total Public Health	4,304,836
Treasurer-Tax Collector	604,205	Total Medical Care	24,224
Assessor	709,479	Total Mental Health	3,336,490
Other	—	Total Drug and Alcohol Abuse Services	75,000
Total Finance	1,905,195	Total Health	7,740,550
Counsel		Sanitation	
County Counsel	370,999	Total Refuse Collection and Disposal	4,266
Other	—	Total Sanitation	4,266
Total Counsel	370,999	Public Assistance	
Total Personnel	281,879	Welfare	
Total Elections	313,943	Administration	2,822,243
Total Communications	—	Aid Programs - Cash (Grants)	4,002,397
Total Property Management	1,273,061	Total Welfare	6,824,640
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,142,559
Courts	—	Other	—
Other	49,807	Total Social Services	1,142,559
Total Plant Acquisition	49,807	General Relief	
Total Promotion	999,746	Aid to Indigents	152,500
Total Other General	1,113,212	Indigent Burial	—
Total General	7,372,834	Total General Relief	152,500
Public Protection		Total Care of Court Wards	52,819
Judicial		Total Veteran Services	104,722
Trial Court Maintenance of Effort (MOE)	154,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	73,124	Workforce Investment Act (WIA)	—
Other Trial Court	279,810	Other	828,885
County Clerk	—	Total Other Public Assistance	828,885
Grand Jury (Including Audit)	14,361	Total Public Assistance	9,106,125
District Attorney-Prosecution	1,123,303	Education	
District Attorney-Family Support	707,765	Total School Administration	—
Public Defender	346,450	Total Library Services	716,178
Court Appointed Counsel	—	Total Agricultural Education	84,098
Other	20,358	Total Other Education	—
Total Judicial	2,719,555	Total Education	800,276
Total Police Protection	5,803,393	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	977,606
Adult Detention	1,856,481	Total Cultural Services	176,056
Juvenile Detention	—	Total Veterans Memorial Building	94,237
Probation	1,371,398	Total Small Craft Harbors	—
Total Detention and Correction	3,227,879	Total Recreation and Cultural	1,247,899
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	534,704
Protective Inspection		Total Interest on Long-Term Debt	812,048
Agricultural Commissioner	413,835	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	959,344	Total Debt Service	1,346,752
Other	—	Total General County Expenditures Before Transfers	49,988,905
Total Protective Inspection	1,373,179	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	49,633	Operating Transfers Between Funds Other Than	—
Recorder	247,666	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 49,988,905
Emergency Services	78,971		
Planning and Zoning	588,681		
Pound	190,947		
Other	211,612		
Total Other Protection	1,367,510		
Total Public Protection	14,491,516		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,719,369	\$ 16,014,763	\$ 11,704,606

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 2,884,514
Airport Loan	—	—	—	—	—	—	—
Heat and Cooling Equipment	—	—	—	—	—	—	171,321
Postclosure Landfill Liability	—	—	—	—	—	—	2,317,865
Total Other Long-Term Debt Schedule				—	—	—	5,373,700
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,373,700

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 26,616,058
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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	\$ 51,016
Local Cash Grants	430,864
State Cash Grants	15,000
Federal Cash Grants	85,732
Other Revenues	44,210
Total Revenues	626,822
Purchased Transportation	—
Other Expenses	626,822
Total Expenses	626,822
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 2010-11
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	\$ 259,793
Total Operating Expenses	<u>588,854</u>
Net Operating Income (Loss)	<u>(329,061)</u>
Total Non-Operating Revenue	231,154
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(97,907)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (97,907)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 263,197</u>

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

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 187,309
Total Operating Expense	<u>255,399</u>
Net Operating Income (Loss)	<u>(68,090)</u>
Total Non-Operating Revenue	20,862
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(47,228)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (47,228)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Riverside

Taxes			Federal	
Property Taxes			Public Assistance Administration	214,023,041
County Wide Secured and Unsecured	\$	178,516,945	Public Assistance Programs	231,796,021
Less Than County Wide Funds - Secured and Unsecured		47,704,514	Health Administration	654,630
Property Tax In-Lieu of Vehicle License Fees		189,210,416	Workforce Investment Act (WIA)	32,976,271
Voter Approved Indebtedness		—	Community Development Block Grant	39,933,093
Prior Year Secured and Unsecured		3,865,314	Health Grants	47,424,018
Total Property Taxes		419,297,189	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		28,036,775	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		7,271,229	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		9,958,654	District Attorney Programs	721,998
Transient Lodging		1,403,983	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	8,151,492
Aircraft		—	Road Projects	24,639,471
Construction Development Taxes		—	Law Enforcement	11,357,946
Utility Users Tax		—	Other	9,486,769
Other		23,866	Total Federal	621,164,750
Total Other Taxes		46,694,507	Other Aid	
Total Taxes		465,991,696	Other In-Lieu Taxes	38,354
Special Benefit Assessments			Other Governmental Agencies	143,143,746
Operations		—	Total Other Aid	143,182,100
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	11,459,515
Licenses, Permits and Franchises			Property Tax Administrative Fees	11,015,780
Animal Licenses		720,008	Auditing and Accounting Fees	808,910
Business Licenses		853,074	Communication Services	3,656,837
Construction Permits		11,239,787	Election Services	5,117,247
Road Privileges and Permits		70,475	Legal Services	3,052,261
Zoning Permits		—	Planning and Engineering Services	24,100,547
Franchises		5,368,976	Agricultural Services	2,618,754
Other		10,238,820	Civil Process Services	1,332,563
Total Licenses Permits and Franchises		28,491,140	Court Fees and Costs	19,485,960
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,102,509	Estate Fees	617,250
Other Court Fines		34,931,031	Humane Services	5,093,430
Forfeitures and Penalties		13,010,427	Law Enforcement Services	159,135,341
Penalties and Cost on Delinquent Taxes		46,035,676	Recording Fees	15,692,409
Total Fines, Forfeitures and Penalties		96,079,643	Road and Street Services	21,916,178
Revenue from Use of Money and Property			Health Fees	25,526,785
Interest		11,747,890	Mental Health Services	4,598,870
Rents and Concessions		9,241,811	California Children Services	15,140
Royalties		—	Sanitation Services	4,004,275
Total Revenue from the Use of Money and Property		20,989,701	Institutional Care and Services	12,299,483
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	34,443
Highway Users Tax		26,339,904	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	5,967,561
Realignment from the Vehicle License Fee Fund		45,942,536	Building Maintenance and Grounds	2,596,840
Public Assistance Administration		139,567,958	Administrative Services	6,088,107
Public Assistance Programs		136,974,211	Other	80,717,935
Realignment for Social Services		71,159,570	Total Charges for Current Services	426,952,421
Health:			Miscellaneous Revenue	
Aid for Mental Health		67,673,238	Other Sales	420,976
Realignment for Mental Health		22,365,241	Tobacco Settlement	—
Medically Indigent Adults		1,672,172	Welfare Repayments	—
Alcohol and Drug Abuse		1,525,571	Cancelled Warrants	—
Other Aid for Health		12,581,021	Other	24,354,926
Realignment for Health Services		13,340,540	Total Miscellaneous Revenue	24,775,902
Homeowners' Property Tax Relief		3,593,430	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	3,085,570
SB90 Mandated Costs		5,571,550	Proceeds from the Sale of Bonds	—
Public Safety Fund		114,371,490	Other Long-Term Debt Proceeds	4,225,760
Other:			Total Other Financing Sources	7,311,330
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,011,427	Total General County Revenues Before Transfers	2,579,553,996
Office of Criminal Justice and Planning Programs		150,156	Transfers In	
Library		572,005	Total Transfers In from Enterprises	10,022,540
District Attorney Programs		357,581	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,579,213
Law Enforcement		3,360,157	Total General County Revenues and Transfers In	\$ 2,593,155,749
Other		71,485,555		
Total State		744,615,313		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 9,545,744	Total Roads	163,590,014
Clerk of the Board	1,299,835	Total Transportation Terminals	—
Administrative Officer	11,492,436	Total Transportation Systems	—
Other	—	Total Parking Facilities	3,049,043
Total Legislative and Administrative	22,338,015	Total Public Ways and Facilities	166,639,057
Finance		Health	
Auditor-Controller	8,739,522	Total Public Health	168,804,120
Treasurer-Tax Collector	12,929,609	Total Medical Care	23,259,773
Assessor	23,453,436	Total Mental Health	137,921,457
Other	1,600,716	Total Drug and Alcohol Abuse Services	20,818,701
Total Finance	46,723,283	Total Health	350,804,051
Counsel		Sanitation	
County Counsel	5,276,653	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,276,653	Public Assistance	
Total Personnel	8,028,697	Welfare	
Total Elections	9,791,388	Administration	171,969,413
Total Communications	6,762,584	Aid Programs - Cash (Grants)	374,639,269
Total Property Management	33,228,372	Total Welfare	546,608,682
Plant Acquisition		Social Services	
Jails	886,251	Administration and Programs	263,029,713
Courts	—	Other	—
Other	19,141,998	Total Social Services	263,029,713
Total Plant Acquisition	20,028,249	General Relief	
Total Promotion	16,414,330	Aid to Indigents	565,393
Total Other General	13,773,911	Indigent Burial	—
Total General	182,365,482	Total General Relief	565,393
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,020,343
Trial Court Maintenance of Effort (MOE)	24,965,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,731,360	Workforce Investment Act (WIA)	—
Other Trial Court	2,318,269	Other	—
County Clerk	16,808,548	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	811,224,131
District Attorney-Prosecution	98,927,581	Education	
District Attorney-Family Support	35,490,604	Total School Administration	—
Public Defender	36,854,279	Total Library Services	19,057,873
Court Appointed Counsel	11,725,648	Total Agricultural Education	547,755
Other	24,985	Total Other Education	—
Total Judicial	230,847,063	Total Education	19,605,628
Total Police Protection	352,868,780	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	161,110,288	Total Cultural Services	411,911
Juvenile Detention	35,582,007	Total Veterans Memorial Building	—
Probation	38,011,493	Total Small Craft Harbors	—
Total Detention and Correction	234,703,788	Total Recreation and Cultural	411,911
Total Fire Protection	164,164,509	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	37,232,527
Protective Inspection		Total Interest on Long-Term Debt	40,825,453
Agricultural Commissioner	4,778,237	Total Interest on Short-Term Notes and Warrants	8,234,495
Building Inspector	19,270,217	Total Debt Service	86,292,475
Other	—	Total General County Expenditures Before Transfers	2,657,624,984
Total Protective Inspection	24,048,454	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	4,945,273
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,252,567	Total General County Expenditures and Transfers Out	\$ 2,662,570,257
Emergency Services	—		
Planning and Zoning	7,575,492		
Pound	16,238,704		
Other	2,582,892		
Total Other Protection	33,649,655		
Total Public Protection	1,040,282,249		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 2,050,230,730	\$ 971,645,571	\$ 1,078,585,159

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 33,055,000	\$ 366,945,000
Total Pension Obligation Bonds				400,000,000	400,000,000	33,055,000	366,945,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	17,905,205
Compensated Absences (Govt)	—	—	—	—	—	—	145,702,210
Postclosure Landfill Liability	—	—	—	—	—	—	43,467,802
Total Other Long-Term Debt Schedule				—	—	—	207,075,217
County Total Bonds and Other Long-Term Debt				\$ 400,000,000	\$ 400,000,000	\$ 33,055,000	\$ 574,020,217

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,072,959,272
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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	\$ 1,439,265,152
Total Deductions from Revenues	1,246,889,939
Net Patient Revenue	192,375,213
Total Other Operating Revenues	5,567,821
Total Operating Revenue	197,943,034
Total Operating Expenses	379,604,740
Net Operating Income (Loss)	(181,661,706)
Total Non-Operating Revenue	204,690,294
Total Non-Operating Expenses	12,193,493
Net Non-Operating Income	192,496,801
Net Income Before Extraordinary Items	10,835,095
Extraordinary Items	—
Income (Loss) Before Operating Transfers	10,835,095
Transfers In from the County	4,455,336
Transfers Out to the County	8,620,820
Net Transfers In (Out)	(4,165,484)
Net Income (Loss)	\$ 6,669,611
Current Year Capital Outlay (Enterprise Activity)	\$ 12,886,229

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 2010-11
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	\$ 2,289,344
Total Operating Expenses	<u>2,357,433</u>
Net Operating Income (Loss)	<u>(68,089)</u>
Total Non-Operating Revenue	3,808,225
Total Non-Operating Expenses	<u>3,528,236</u>
Income (Loss) Before Operating Transfers	<u>211,900</u>
Transfers In from the County	489,937
Transfers Out to the County	<u>1,104,384</u>
Net Transfers In (Out)	<u>(614,447)</u>
Net Income (Loss)	<u>\$ (402,547)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 51,543,708
Total Operating Expenses	<u>48,199,405</u>
Net Operating Income (Loss)	<u>3,344,303</u>
Total Non-Operating Revenues	1,134,092
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>4,478,395</u>
Transfers In from the County	—
Transfers Out to the County	<u>297,336</u>
Net Transfers In (Out)	<u>(297,336)</u>
Net Income (Loss)	<u>\$ 4,181,059</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6 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 2010-11
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	106,376,110
County Wide Secured and Unsecured	\$	195,727,809	Public Assistance Programs	338,273,793
Less Than County Wide Funds - Secured and Unsecured		385,621	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		130,088,166	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		49,365	Health Grants	99,113,891
Total Property Taxes		326,250,961	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	2,033,706
Sales and Use Taxes		59,613,745	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		20,379,821	DEA Programs/Drug and Alcohol Programs	4,167,555
Property Transfer		5,178,007	District Attorney Programs	10,689,928
Transient Lodging		3,952,590	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		265,629	Road Projects	—
Construction Development Taxes		—	Law Enforcement	13,873,239
Utility Users Tax		16,996,428	Other	41,746,866
Other		—	Total Federal	616,275,088
Total Other Taxes		106,386,220	Other Aid	
Total Taxes		432,637,181	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	26,833,815
Operations		381,269	Total Other Aid	26,833,815
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		381,269	Assessments and Tax Collection Fees	2,856,850
Licenses, Permits and Franchises			Property Tax Administrative Fees	7,546,238
Animal Licenses		442,054	Auditing and Accounting Fees	3,254,107
Business Licenses		19,123,772	Communication Services	3,895,730
Construction Permits		10,448,182	Election Services	1,693,618
Road Privileges and Permits		2,802,118	Legal Services	—
Zoning Permits		517,690	Planning and Engineering Services	9,463,966
Franchises		5,195,612	Agricultural Services	—
Other		19,755	Civil Process Services	1,789,778
Total Licenses Permits and Franchises		38,549,183	Court Fees and Costs	30,938,177
Fines, Forfeitures and Penalties			Booking Fees	3,076,142
Vehicle Code Fines		9,003,557	Estate Fees	430,456
Other Court Fines		10,176,034	Humane Services	175,373
Forfeitures and Penalties		8,352,940	Law Enforcement Services	28,534,306
Penalties and Cost on Delinquent Taxes		18,305,681	Recording Fees	6,756,471
Total Fines, Forfeitures and Penalties		45,838,212	Road and Street Services	1,817,942
Revenue from Use of Money and Property			Health Fees	6,650,724
Interest		3,403,681	Mental Health Services	1,643,040
Rents and Concessions		7,232,701	California Children Services	729,379
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		10,636,382	Institutional Care and Services	30,449,791
Aid from Other Governmental Agencies			Library Services	828,388
State			Park and Recreation Fees	7,695,896
Highway Users Tax		29,491,786	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	16,800,975
Realignment from the Vehicle License Fee Fund		51,651,332	Building Maintenance and Grounds	15,773,950
Public Assistance Administration		114,357,999	Administrative Services	6,466,360
Public Assistance Programs		167,395,324	Other	28,889,330
Realignment for Social Services		81,315,964	Total Charges for Current Services	218,156,987
Health:			Miscellaneous Revenue	
Aid for Mental Health		28,182,828	Other Sales	2,139,124
Realignment for Mental Health		26,729,518	Tobacco Settlement	6,379,764
Medically Indigent Adults		—	Welfare Repayments	5,363,167
Alcohol and Drug Abuse		1,362,458	Cancelled Warrants	—
Other Aid for Health		10,647,740	Other	37,353,690
Realignment for Health Services		11,490,242	Total Miscellaneous Revenue	51,235,745
Homeowners' Property Tax Relief		2,803,983	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	2,019,294
SB90 Mandated Costs		2,227,069	Proceeds from the Sale of Bonds	—
Public Safety Fund		85,709,536	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,019,294
Supplemental Law Enforcement Services Fund (SLESF/COPS)		643,498	Total General County Revenues Before Transfers	2,126,835,512
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	2,904,345
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	18,000,000
Law Enforcement		35,838,521	Total General County Revenues and Transfers In	\$ 2,147,739,857
Other		34,424,558		
Total State		684,272,356		

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Sacramento**

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,644,068	Total Roads	99,792,160
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,807,017	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	6,451,085	Total Public Ways and Facilities	99,792,160
Finance		Health	
Auditor-Controller	5,399,523	Total Public Health	234,583,403
Treasurer-Tax Collector	7,838,346	Total Medical Care	127,747,378
Assessor	13,825,142	Total Mental Health	166,843,510
Other	15,772,637	Total Drug and Alcohol Abuse Services	20,222,693
Total Finance	42,835,648	Total Health	549,396,984
Counsel		Sanitation	
County Counsel	5,051,725	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,051,725	Public Assistance	
Total Personnel	11,847,682	Welfare	
Total Elections	8,079,624	Administration	255,530,849
Total Communications	—	Aid Programs - Cash (Grants)	360,344,585
Total Property Management	12,029	Total Welfare	615,875,434
Plant Acquisition		Social Services	
Jails	6,689,757	Administration and Programs	14,851
Courts	3,904	Other	—
Other	15,202,564	Total Social Services	14,851
Total Plant Acquisition	21,896,225	General Relief	
Total Promotion	22,956,001	Aid to Indigents	16,183,164
Total Other General	12,352,714	Indigent Burial	—
Total General	131,482,733	Total General Relief	16,183,164
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	1,887,143	Workforce Investment Act (WIA)	—
Other Trial Court	31,944,830	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	250,087	Total Public Assistance	632,073,449
District Attorney-Prosecution	65,255,001	Education	
District Attorney-Family Support	31,643,552	Total School Administration	—
Public Defender	38,266,089	Total Library Services	9,754,615
Court Appointed Counsel	—	Total Agricultural Education	324,676
Other	9,021,870	Total Other Education	—
Total Judicial	200,831,528	Total Education	10,079,291
Total Police Protection	186,893,535	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	14,312,020
Adult Detention	110,856,888	Total Cultural Services	—
Juvenile Detention	69,448,699	Total Veterans Memorial Building	—
Probation	30,032,426	Total Small Craft Harbors	—
Total Detention and Correction	210,338,013	Total Recreation and Cultural	14,312,020
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	33,210,572
Protective Inspection		Total Interest on Long-Term Debt	98,203,154
Agricultural Commissioner	3,987,611	Total Interest on Short-Term Notes and Warrants	726,479
Building Inspector	9,609,232	Total Debt Service	132,140,205
Other	—	Total General County Expenditures Before Transfers	2,211,419,968
Total Protective Inspection	13,596,843	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	8,179,569	Total General County Expenditures and Transfers Out	\$ 2,211,419,968
Coroner	5,420,700		
Emergency Services	5,124,130		
Planning and Zoning	4,457,478		
Pound	3,368,990		
Other	3,932,340		
Total Other Protection	30,483,207		
Total Public Protection	642,143,126		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,733,351,623	\$ 333,612,111	\$ 1,399,739,512

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 199,620,413	\$ 338,439,795
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	3,100,000	356,065,000
Pension Bonds 2009	2009	2010	2015	49,760,000	49,760,000	1,000,000	48,760,000
Total Pension Obligation Bonds				1,525,436,973	1,519,305,853	616,197,728	903,108,125
Revenue Bonds							
Airport 2008	2008	2008	2041	585,625,000	327,510,000	27,715,000	299,795,000
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	7,705,000	157,685,000
Total Revenue Bonds				1,065,675,000	807,560,000	35,420,000	772,140,000
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	141,963	—
Total Special Assessment Bonds				1,398,010	141,963	141,963	—
Other Long-Term Debt Schedule							
Building Inspection	—	—	—	—	—	—	—
Cisco Network Switches	—	—	—	—	—	—	134,465
Compensated Absences	—	—	—	—	—	—	85,426,142
Landfill Liability	—	—	—	—	—	—	16,423,001
Total Other Long-Term Debt Schedule				—	—	—	101,983,608
County Total Bonds and Other Long-Term Debt				\$ 2,592,509,983	\$ 2,327,007,816	\$ 651,759,691	\$ 1,777,231,733

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 539,457,949
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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	\$ 142,086
Local Cash Grants	1,398,356
State Cash Grants	—
Federal Cash Grants	283,624
Other Revenues	(1,191)
Total Revenues	1,822,875
Purchased Transportation	1,275,911
Other Expenses	284,487
Total Expenses	1,560,398
Net Transit Income (Loss)	262,477
Gain or Loss on Disposal of Fixed Assets	(4,309)
Total Operator Net Income (Loss)	\$ 258,168
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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 118,618,573
Total Operating Expenses	<u>113,351,014</u>
Net Operating Income (Loss)	<u>5,267,559</u>
Total Non-Operating Revenue	35,264,601
Total Non-Operating Expenses	<u>16,218,350</u>
Income (Loss) Before Operating Transfers	<u>24,313,810</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 24,313,810</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 287,375,600</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 64,328,715
Total Operating Expenses	<u>56,793,874</u>
Net Operating Income (Loss)	<u>7,534,841</u>
Total Non-Operating Revenues	3,693,316
Total Non-Operating Expenses	<u>1,529,076</u>
Income (Loss) Before Operating Transfers	<u>9,699,081</u>
Transfers In from the County	—
Transfers Out to the County	<u>2,904,345</u>
Net Transfers In (Out)	<u>(2,904,345)</u>
Net Income (Loss)	<u>\$ 6,794,736</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 8,760,000</u>

Other Enterprise Statement of Revenues and Expenses: Parking	
Total Operating Revenue	\$ 3,147,577
Total Operating Expense	<u>1,784,847</u>
Net Operating Income (Loss)	<u>1,362,730</u>
Total Non-Operating Revenue	4,411
Total Non-Operating Expenses	<u>839,563</u>
Income (Loss) Before Operating Transfers	<u>527,578</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 527,578</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,667,034
County Wide Secured and Unsecured	\$	6,699,817	Public Assistance Programs	8,230,155
Less Than County Wide Funds - Secured and Unsecured		760,367	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		4,671,702	Workforce Investment Act (WIA)	1,789,808
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		56,468	Health Grants	—
Total Property Taxes		12,188,354	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,630,014	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		219,143	District Attorney Programs	—
Transient Lodging		103,840	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		6,968	Road Projects	—
Construction Development Taxes		—	Law Enforcement	2,715
Utility Users Tax		—	Other	559,764
Other		5,788,906	Total Federal	14,249,476
Total Other Taxes		7,748,871	Other Aid	
Total Taxes		19,937,225	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		334,382	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		334,382	Assessments and Tax Collection Fees	130,499
Licenses, Permits and Franchises			Property Tax Administrative Fees	466,454
Animal Licenses		—	Auditing and Accounting Fees	1,061,442
Business Licenses		—	Communication Services	1,092,040
Construction Permits		789,132	Election Services	397,899
Road Privileges and Permits		5,332	Legal Services	54,621
Zoning Permits		109,821	Planning and Engineering Services	1,641,009
Franchises		443,428	Agricultural Services	312,611
Other		70,075	Civil Process Services	29,732
Total Licenses Permits and Franchises		1,417,788	Court Fees and Costs	409,570
Fines, Forfeitures and Penalties			Booking Fees	30,975
Vehicle Code Fines		146,125	Estate Fees	2,328
Other Court Fines		513,577	Humane Services	—
Forfeitures and Penalties		10,879	Law Enforcement Services	1,136,885
Penalties and Cost on Delinquent Taxes		428,760	Recording Fees	303,698
Total Fines, Forfeitures and Penalties		1,099,341	Road and Street Services	1,481,039
Revenue from Use of Money and Property			Health Fees	595,212
Interest		199,709	Mental Health Services	279,084
Rents and Concessions		23,718	California Children Services	—
Royalties		109,160	Sanitation Services	—
Total Revenue from the Use of Money and Property		332,587	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	53,601
State			Park and Recreation Fees	119,270
Highway Users Tax		1,842,117	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,137,034	Building Maintenance and Grounds	—
Public Assistance Administration		6,237,136	Administrative Services	—
Public Assistance Programs		3,586,180	Other	—
Realignment for Social Services		1,805,006	Total Charges for Current Services	9,597,969
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,787,157	Other Sales	—
Realignment for Mental Health		593,286	Tobacco Settlement	3,767,461
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		307,448	Cancelled Warrants	—
Other Aid for Health		1,582,808	Other	—
Realignment for Health Services		368,477	Total Miscellaneous Revenue	3,767,461
Homeowners' Property Tax Relief		71,230	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	6,438
SB90 Mandated Costs		60,160	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,155,222	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	6,438
Supplemental Law Enforcement Services Fund (SLESF/COPS)		258,275	Total General County Revenues Before Transfers	81,649,296
Office of Criminal Justice and Planning Programs		151,880	Transfers In	
Library		46,155	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,462,645	Total General County Revenues and Transfers In	\$ 81,649,296
Other		7,454,413		
Total State		30,906,629		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of San Benito

General		Public Ways and Facilities	
Board of Supervisors	\$ 408,101	Total Roads	8,241,379
Clerk of the Board	190,343	Total Transportation Terminals	—
Administrative Officer	627,325	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,225,769	Total Public Ways and Facilities	8,241,379
Finance		Health	
Auditor-Controller	1,225,313	Total Public Health	2,460,804
Treasurer-Tax Collector	613,875	Total Medical Care	—
Assessor	1,518,162	Total Mental Health	4,432,510
Other	990,698	Total Drug and Alcohol Abuse Services	986,240
Total Finance	4,348,048	Total Health	7,879,554
Counsel		Sanitation	
County Counsel	913,902	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	913,902	Public Assistance	
Total Personnel	525,125	Welfare	
Total Elections	706,937	Administration	4,680,101
Total Communications	1,512,329	Aid Programs - Cash (Grants)	9,789,110
Total Property Management	1,579,540	Total Welfare	14,469,211
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,921,993
Courts	—	Other	80,658
Other	—	Total Social Services	3,002,651
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	175
Total Other General	—	Indigent Burial	—
Total General	10,811,650	Total General Relief	175
Public Protection		Total Care of Court Wards	30,528
Judicial		Total Veteran Services	51,218
Trial Court Maintenance of Effort (MOE)	270,940	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	1,818,846
Other Trial Court	—	Other	607,997
County Clerk	118,864	Total Other Public Assistance	2,426,843
Grand Jury (Including Audit)	19,571	Total Public Assistance	19,980,626
District Attorney-Prosecution	1,509,525	Education	
District Attorney-Family Support	1,588,982	Total School Administration	—
Public Defender	1,010,969	Total Library Services	763,735
Court Appointed Counsel	—	Total Agricultural Education	73,609
Other	62,275	Total Other Education	—
Total Judicial	4,581,126	Total Education	837,344
Total Police Protection	9,282,700	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	791,697
Adult Detention	4,334,013	Total Cultural Services	—
Juvenile Detention	1,413,553	Total Veterans Memorial Building	—
Probation	2,240,897	Total Small Craft Harbors	—
Total Detention and Correction	7,988,463	Total Recreation and Cultural	791,697
Total Fire Protection	912,781	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	225,000
Protective Inspection		Total Interest on Long-Term Debt	15,070
Agricultural Commissioner	1,007,446	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	240,070
Other	—	Total General County Expenditures Before Transfers	76,736,034
Total Protective Inspection	1,007,446	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	458,192	Governmental and Enterprise	—
Coroner	58,308	Total General County Expenditures and Transfers Out	\$ 76,736,034
Emergency Services	682,788		
Planning and Zoning	2,709,688		
Pound	272,099		
Other	123		
Total Other Protection	4,181,198		
Total Public Protection	27,953,714		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 26,166,288	\$ 19,023,416	\$ 7,142,872

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 3,397,815
Post Closure Landfill Liability	—	—	—	—	—	—	4,304,289
Total Other Long-Term Debt Schedule				—	—	—	7,702,104
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,702,104

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 235,060
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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	\$ 174,041
Local Cash Grants	1,223,600
State Cash Grants	—
Federal Cash Grants	241,050
Other Revenues	7,659
Total Revenues	1,646,350
Purchased Transportation	1,086,447
Other Expenses	847,441
Total Expenses	1,933,888
Net Transit Income (Loss)	(287,538)
Gain or Loss on Disposal of Fixed Assets	(260,755)
Total Operator Net Income (Loss)	\$ (548,293)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	210,284
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 210,284

Table 6. Counties Annual Report — Fiscal Year 2010-11
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 1,190,550	
Total Operating Expenses	993,478	
Net Operating Income (Loss)	197,072	
Total Non-Operating Revenues	125,306	
Total Non-Operating Expenses	—	
Income (Loss) Before Operating Transfers	322,378	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ 322,378	
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 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 1993, county voters approved a 1/2-cent (\$0.005) local sales tax, referred to as Measure T. This revenue provides funds to augment the county's General Fund and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure T revenue in the amount of \$5.8 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, an \$11.6 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of San Bernardino

Taxes			Federal	
Property Taxes			Public Assistance Administration	178,959,728
County Wide Secured and Unsecured	\$	198,492,203	Public Assistance Programs	210,302,593
Less Than County Wide Funds - Secured and Unsecured		12,221,967	Health Administration	54,297,498
Property Tax In-Lieu of Vehicle License Fees		202,506,021	Workforce Investment Act (WIA)	23,456,536
Voter Approved Indebtedness		—	Community Development Block Grant	19,143,436
Prior Year Secured and Unsecured		7,164,416	Health Grants	22,670,834
Total Property Taxes		420,384,607	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		14,525,100	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	10,188,867
Property Transfer		5,844,456	District Attorney Programs	645,812
Transient Lodging		1,433,790	Aging Programs	11,193,856
Timber Yield		—	Senior Citizens Programs	—
Aircraft		825,753	Road Projects	2,712,720
Construction Development Taxes		—	Law Enforcement	34,636,892
Utility Users Tax		—	Other	41,376,981
Other		4,659,740	Total Federal	609,585,753
Total Other Taxes		27,288,839	Other Aid	
Total Taxes		447,673,446	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	7,014,620
Operations		2,802,299	Total Other Aid	7,014,620
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		2,802,299	Assessments and Tax Collection Fees	5,514,997
Licenses, Permits and Franchises			Property Tax Administrative Fees	12,397,825
Animal Licenses		677,176	Auditing and Accounting Fees	3,971,434
Business Licenses		90,436	Communication Services	191,463
Construction Permits		2,853,333	Election Services	1,927,966
Road Privileges and Permits		347,146	Legal Services	8,090,668
Zoning Permits		—	Planning and Engineering Services	5,762,614
Franchises		5,711,721	Agricultural Services	2,117,503
Other		9,506,700	Civil Process Services	1,681,373
Total Licenses Permits and Franchises		19,186,512	Court Fees and Costs	13,660,994
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		529,335	Estate Fees	297,206
Other Court Fines		15,338,961	Humane Services	1,274,582
Forfeitures and Penalties		1,554,151	Law Enforcement Services	144,365,867
Penalties and Cost on Delinquent Taxes		5,746,973	Recording Fees	13,174,830
Total Fines, Forfeitures and Penalties		23,169,420	Road and Street Services	4,275,062
Revenue from Use of Money and Property			Health Fees	36,136,850
Interest		35,539,167	Mental Health Services	559,618
Rents and Concessions		3,772,549	California Children Services	—
Royalties		—	Sanitation Services	635,432
Total Revenue from the Use of Money and Property		39,311,716	Institutional Care and Services	3,898,434
Aid from Other Governmental Agencies			Library Services	1,074,742
State			Park and Recreation Fees	7,104,557
Highway Users Tax		26,181,957	Other:	
Motor Vehicle In-Lieu Tax		3,591,245	Personnel Services	278,392
Realignment from the Vehicle License Fee Fund		57,397,493	Building Maintenance and Grounds	14,599,529
Public Assistance Administration		87,857,171	Administrative Services	2,943,098
Public Assistance Programs		240,443,243	Other	45,912,746
Realignment for Social Services		72,091,494	Total Charges for Current Services	331,847,782
Health:			Miscellaneous Revenue	
Aid for Mental Health		145,785,973	Other Sales	512,843
Realignment for Mental Health		28,681,701	Tobacco Settlement	17,737,179
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		4,265,204	Cancelled Warrants	—
Other Aid for Health		38,921,500	Other	25,207,215
Realignment for Health Services		12,845,582	Total Miscellaneous Revenue	43,457,237
Homeowners' Property Tax Relief		2,572,894	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	678,318
SB90 Mandated Costs		2,394,496	Proceeds from the Sale of Bonds	—
Public Safety Fund		122,232,541	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	678,318
Supplemental Law Enforcement Services Fund (SLESF/COPS)		7,585,962	Total General County Revenues Before Transfers	2,466,533,213
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		1,072,010	Total Transfers In from Enterprises	—
District Attorney Programs		4,925,224	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		6,597,670		
Other		76,362,750	Total General County Revenues and Transfers In	\$ 2,466,533,213
Total State		941,806,110		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of San Bernardino

General		Public Ways and Facilities	
Board of Supervisors	\$ 9,421,067	Total Roads	80,430,554
Clerk of the Board	1,972,585	Total Transportation Terminals	—
Administrative Officer	5,762,520	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	17,156,172	Total Public Ways and Facilities	80,430,554
Finance		Health	
Auditor-Controller	14,993,159	Total Public Health	81,103,755
Treasurer-Tax Collector	18,647,913	Total Medical Care	32,725,255
Assessor	19,114,894	Total Mental Health	192,414,560
Other	1,240,268	Total Drug and Alcohol Abuse Services	424,031
Total Finance	53,996,234	Total Health	306,667,601
Counsel		Sanitation	
County Counsel	9,024,253	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	9,024,253	Public Assistance	
Total Personnel	12,456,797	Welfare	
Total Elections	6,827,907	Administration	385,989,687
Total Communications	—	Aid Programs - Cash (Grants)	494,119,553
Total Property Management	28,525,822	Total Welfare	880,109,240
Plant Acquisition		Social Services	
Jails	31,255,935	Administration and Programs	1,358,716
Courts	50,197,011	Other	—
Other	—	Total Social Services	1,358,716
Total Plant Acquisition	81,452,946	General Relief	
Total Promotion	—	Aid to Indigents	1,624,440
Total Other General	50,985,442	Indigent Burial	—
Total General	260,425,573	Total General Relief	1,624,440
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,546,202
Trial Court Maintenance of Effort (MOE)	23,552,806	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,756,696	Workforce Investment Act (WIA)	22,590,705
Other Trial Court	1,853,041	Other	39,948,433
County Clerk	—	Total Other Public Assistance	62,539,138
Grand Jury (Including Audit)	576,067	Total Public Assistance	947,177,736
District Attorney-Prosecution	65,075,789	Education	
District Attorney-Family Support	38,330,735	Total School Administration	2,897,138
Public Defender	31,482,003	Total Library Services	14,982,097
Court Appointed Counsel	8,969,037	Total Agricultural Education	—
Other	4,207,621	Total Other Education	—
Total Judicial	177,803,795	Total Education	17,879,235
Total Police Protection	283,752,659	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,617,832
Adult Detention	117,229,467	Total Cultural Services	4,175,020
Juvenile Detention	44,778,517	Total Veterans Memorial Building	—
Probation	63,560,977	Total Small Craft Harbors	—
Total Detention and Correction	225,568,961	Total Recreation and Cultural	14,792,852
Total Fire Protection	1,773,505	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	49,742,279
Protective Inspection		Total Interest on Long-Term Debt	21,114,189
Agricultural Commissioner	5,823,485	Total Interest on Short-Term Notes and Warrants	2,602,967
Building Inspector	3,167,197	Total Debt Service	73,459,435
Other	—	Total General County Expenditures Before Transfers	2,431,957,626
Total Protective Inspection	8,990,682	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	12,516,661
Local Agency Formation Commission (LAFCO)	344,637	Operating Transfers Between Funds Other Than Governmental and Enterprise	9,080,914
Recorder	8,780,574	Total General County Expenditures and Transfers Out	\$ 2,453,555,201
Coroner	6,960,531		
Emergency Services	—		
Planning and Zoning	8,714,099		
Pound	5,868,724		
Other	2,566,473		
Total Other Protection	33,235,038		
Total Public Protection	731,124,640		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 7,973,309,481	\$ 568,948,250	\$ 7,404,361,231

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 355,898,858	\$ 180,148,761	\$ 175,750,097
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	461,026,277	171,031,011	289,995,266
POB Refunding 2008	2008	2009	2024	160,900,000	160,888,317	1,052,647	159,835,670
Total Pension Obligation Bonds				1,011,060,591	977,813,452	352,232,419	625,581,033
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	156,940,423
Total Other Long-Term Debt Schedule				—	—	—	156,940,423
County Total Bonds and Other Long-Term Debt				\$ 1,011,060,591	\$ 977,813,452	\$ 352,232,419	\$ 782,521,456

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 969,146,064
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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	\$ 1,338,515,315
Total Deductions from Revenues	1,109,703,690
Net Patient Revenue	228,811,625
Total Other Operating Revenues	244,691,820
Total Operating Revenue	473,503,445
Total Operating Expenses	447,918,942
Net Operating Income (Loss)	25,584,503
Total Non-Operating Revenue	21,478,781
Total Non-Operating Expenses	26,468,394
Net Non-Operating Income	(4,989,613)
Net Income Before Extraordinary Items	20,594,890
Extraordinary Items	—
Income (Loss) Before Operating Transfers	20,594,890
Transfers In from the County	12,516,661
Transfers Out to the County	—
Net Transfers In (Out)	12,516,661
Net Income (Loss)	\$ 33,111,551
Current Year Capital Outlay (Enterprise Activity)	\$ 10,557,837

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 2010-11
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	\$ 3,749,076
Total Operating Expenses	<u>4,476,615</u>
Net Operating Income (Loss)	<u>(727,539)</u>
Total Non-Operating Revenue	4,483,546
Total Non-Operating Expenses	<u>4,726,464</u>
Income (Loss) Before Operating Transfers	<u>(970,457)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (970,457)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 47,243,729
Total Operating Expenses	<u>87,708,844</u>
Net Operating Income (Loss)	<u>(40,465,115)</u>
Total Non-Operating Revenues	12,016,560
Total Non-Operating Expenses	<u>8,616,671</u>
Income (Loss) Before Operating Transfers	<u>(37,065,226)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (37,065,226)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6 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 \$4.7 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	219,946,473
County Wide Secured and Unsecured	\$	501,166,532	Public Assistance Programs	393,239,744
Less Than County Wide Funds - Secured and Unsecured		27,304,052	Health Administration	23,202,104
Property Tax In-Lieu of Vehicle License Fees		303,625,338	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	6,906,659
Prior Year Secured and Unsecured		21,108,997	Health Grants	110,648,971
Total Property Taxes		853,204,919	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		22,456,517	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	16,132,072
Property Transfer		13,749,319	District Attorney Programs	—
Transient Lodging		2,448,836	Aging Programs	13,094,635
Timber Yield		—	Senior Citizens Programs	3,510,159
Aircraft		2,530,602	Road Projects	5,094,941
Construction Development Taxes		—	Law Enforcement	31,706,227
Utility Users Tax		—	Other	13,922,266
Other		11,448	Total Federal	837,404,251
Total Other Taxes		41,196,722	Other Aid	
Total Taxes		894,401,641	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	118,032,788
Operations		—	Total Other Aid	118,032,788
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,655,018
Licenses, Permits and Franchises			Property Tax Administrative Fees	11,393,099
Animal Licenses		2,203,967	Auditing and Accounting Fees	13,892,851
Business Licenses		12,794,264	Communication Services	510,008
Construction Permits		2,907,037	Election Services	2,086,173
Road Privileges and Permits		545,708	Legal Services	11,107,116
Zoning Permits		—	Planning and Engineering Services	17,131,982
Franchises		5,306,869	Agricultural Services	—
Other		21,113,231	Civil Process Services	2,063,372
Total Licenses Permits and Franchises		44,871,076	Court Fees and Costs	56,941,023
Fines, Forfeitures and Penalties			Booking Fees	1,477,929
Vehicle Code Fines		790,884	Estate Fees	1,100,823
Other Court Fines		31,210,880	Humane Services	10,498,258
Forfeitures and Penalties		245,736	Law Enforcement Services	84,469,649
Penalties and Cost on Delinquent Taxes		50,854,868	Recording Fees	18,544,531
Total Fines, Forfeitures and Penalties		83,102,368	Road and Street Services	13,628,074
Revenue from Use of Money and Property			Health Fees	26,209,100
Interest		16,640,819	Mental Health Services	—
Rents and Concessions		16,423,055	California Children Services	—
Royalties		22,372	Sanitation Services	8,530,482
Total Revenue from the Use of Money and Property		33,086,246	Institutional Care and Services	39,163,142
Aid from Other Governmental Agencies			Library Services	1,738,709
State			Park and Recreation Fees	3,725,661
Highway Users Tax		61,513,316	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	8,328,275
Realignment from the Vehicle License Fee Fund		86,103,634	Building Maintenance and Grounds	—
Public Assistance Administration		149,096,481	Administrative Services	97,431
Public Assistance Programs		273,986,954	Other	16,981,279
Realignment for Social Services		98,340,409	Total Charges for Current Services	352,273,985
Health:			Miscellaneous Revenue	
Aid for Mental Health		131,712,923	Other Sales	652,438
Realignment for Mental Health		49,567,257	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	615,646
Alcohol and Drug Abuse		23,828,201	Cancelled Warrants	—
Other Aid for Health		11,493,791	Other	31,222,729
Realignment for Health Services		26,078,227	Total Miscellaneous Revenue	32,490,813
Homeowners' Property Tax Relief		5,184,074	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	2,670,028
SB90 Mandated Costs		4,186,817	Proceeds from the Sale of Bonds	—
Public Safety Fund		202,415,549	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,670,028
Supplemental Law Enforcement Services Fund (SLESF/COPS)		8,315,746	Total General County Revenues Before Transfers	3,571,982,022
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		6,103,524	Total General County Revenues and Transfers In	\$ 3,571,982,022
Other		35,721,923		
Total State		1,173,648,826		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 6,303,675	Total Roads	95,394,248
Clerk of the Board	4,277,108	Total Transportation Terminals	—
Administrative Officer	20,493,489	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	31,074,272	Total Public Ways and Facilities	95,394,248
Finance		Health	
Auditor-Controller	22,870,053	Total Public Health	125,605,830
Treasurer-Tax Collector	13,136,577	Total Medical Care	163,030,298
Assessor	38,885,996	Total Mental Health	291,562,059
Other	30,753,884	Total Drug and Alcohol Abuse Services	39,012,850
Total Finance	105,646,510	Total Health	619,211,037
Counsel		Sanitation	
County Counsel	19,498,945	Total Refuse Collection and Disposal	6,526,257
Other	—	Total Sanitation	6,526,257
Total Counsel	19,498,945	Public Assistance	
Total Personnel	16,798,588	Welfare	
Total Elections	13,350,285	Administration	138,545,893
Total Communications	123,704,110	Aid Programs - Cash (Grants)	406,026,378
Total Property Management	58,748,298	Total Welfare	544,572,271
Plant Acquisition		Social Services	
Jails	1,307,444	Administration and Programs	396,721,818
Courts	7,738,549	Other	—
Other	119,722,871	Total Social Services	396,721,818
Total Plant Acquisition	128,768,864	General Relief	
Total Promotion	2,227,455	Aid to Indigents	2,044,958
Total Other General	—	Indigent Burial	—
Total General	499,817,327	Total General Relief	2,044,958
Public Protection		Total Care of Court Wards	10,994,680
Judicial		Total Veteran Services	747,311
Trial Court Maintenance of Effort (MOE)	56,997,064	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,189,835	Workforce Investment Act (WIA)	—
Other Trial Court	51,977,134	Other	67,424,877
County Clerk	—	Total Other Public Assistance	67,424,877
Grand Jury (Including Audit)	420,314	Total Public Assistance	1,022,505,915
District Attorney-Prosecution	125,305,363	Education	
District Attorney-Family Support	42,270,415	Total School Administration	—
Public Defender	56,650,599	Total Library Services	28,103,338
Court Appointed Counsel	—	Total Agricultural Education	861,521
Other	343,888	Total Other Education	—
Total Judicial	337,154,612	Total Education	28,964,859
Total Police Protection	277,915,539	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	24,572,174
Adult Detention	176,586,184	Total Cultural Services	—
Juvenile Detention	38,619,000	Total Veterans Memorial Building	—
Probation	95,535,020	Total Small Craft Harbors	—
Total Detention and Correction	310,740,204	Total Recreation and Cultural	24,572,174
Total Fire Protection	15,625,309	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	59,961,579
Protective Inspection		Total Interest on Long-Term Debt	67,425,746
Agricultural Commissioner	14,643,091	Total Interest on Short-Term Notes and Warrants	2,792,222
Building Inspector	—	Total Debt Service	130,179,547
Other	—	Total General County Expenditures Before Transfers	3,464,980,984
Total Protective Inspection	14,643,091	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	342,061	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 3,464,980,984
Coroner	7,190,638		
Emergency Services	5,938,598		
Planning and Zoning	55,855,341		
Pound	12,404,227		
Other	—		
Total Other Protection	81,730,865		
Total Public Protection	1,037,809,620		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,976,925,244	\$ 1,254,615,191	\$ 2,722,310,053

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 651,115,000	\$ 86,225,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	47,419,756	406,693,160
POB 2008 Refunding	2008	2009	2028	443,515,000	443,515,000	116,145,000	327,370,000
Total Pension Obligation Bonds				1,634,967,916	1,634,967,916	814,679,756	820,288,160
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	17,870,000	3,885,000
Total Special Assessment Bonds				21,755,000	21,755,000	17,870,000	3,885,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	97,980,000
Landfill Closure	—	—	—	—	—	—	20,425,000
2011 MTD Tower Refunding	—	—	—	—	—	—	19,260,000
Total Other Long-Term Debt Schedule				—	—	—	137,665,000
County Total Bonds and Other Long-Term Debt				\$ 1,656,722,916	\$ 1,656,722,916	\$ 832,549,756	\$ 961,838,160
Total Future Principal and Interest Balance Due							
Total Lease Obligations				\$ 572,589,718			

* 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 2010-11
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	\$ 11,152,338
Total Operating Expenses	<u>12,879,168</u>
Net Operating Income (Loss)	<u>(1,726,830)</u>
Total Non-Operating Revenue	2,063,983
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>337,153</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 337,153</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,561,381
County Wide Secured and Unsecured	\$	103,788,742	Public Assistance Programs	161,556,021
Less Than County Wide Funds - Secured and Unsecured		10,435,036	Health Administration	3,277,140
Property Tax In-Lieu of Vehicle License Fees		62,905,126	Workforce Investment Act (WIA)	14,168,474
Voter Approved Indebtedness		—	Community Development Block Grant	9,067,644
Prior Year Secured and Unsecured		161,907	Health Grants	—
Total Property Taxes		177,290,811	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	1,965,714
Sales and Use Taxes		12,801,597	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		4,377,156	DEA Programs/Drug and Alcohol Programs	538,234
Property Transfer		2,106,745	District Attorney Programs	10,114,601
Transient Lodging		279,672	Aging Programs	6,072,075
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	281,695
Construction Development Taxes		136,392	Law Enforcement	—
Utility Users Tax		—	Other	12,555,068
Other		3,202	Total Federal	228,158,047
Total Other Taxes		19,704,764	Other Aid	
Total Taxes		196,995,575	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,433,942
Operations		—	Total Other Aid	4,433,942
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,298,540
Licenses, Permits and Franchises			Property Tax Administrative Fees	4,080,106
Animal Licenses		105,336	Auditing and Accounting Fees	42,038
Business Licenses		108,849	Communication Services	—
Construction Permits		2,032,144	Election Services	1,469,358
Road Privileges and Permits		71,121	Legal Services	266,228
Zoning Permits		—	Planning and Engineering Services	2,375,500
Franchises		2,493,540	Agricultural Services	494,409
Other		200,157	Civil Process Services	650,320
Total Licenses Permits and Franchises		5,011,147	Court Fees and Costs	1,987,618
Fines, Forfeitures and Penalties			Booking Fees	77,400
Vehicle Code Fines		5,532,363	Estate Fees	86,047
Other Court Fines		128,555	Humane Services	14,802
Forfeitures and Penalties		700,156	Law Enforcement Services	14,879,838
Penalties and Cost on Delinquent Taxes		2,897,664	Recording Fees	3,445,547
Total Fines, Forfeitures and Penalties		9,258,738	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	6,745,526
Interest		1,055,169	Mental Health Services	31,284,494
Rents and Concessions		691,956	California Children Services	3,255
Royalties		39,528	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,786,653	Institutional Care and Services	1,912,671
Aid from Other Governmental Agencies			Library Services	250,865
State			Park and Recreation Fees	1,508,293
Highway Users Tax		14,610,532	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		20,118,285	Building Maintenance and Grounds	—
Public Assistance Administration		35,637,401	Administrative Services	299,098
Public Assistance Programs		67,506,365	Other	6,584,585
Realignment for Social Services		27,536,384	Total Charges for Current Services	79,756,538
Health:			Miscellaneous Revenue	
Aid for Mental Health		18,733,188	Other Sales	1,511,172
Realignment for Mental Health		11,039,876	Tobacco Settlement	5,972,551
Medically Indigent Adults		—	Welfare Repayments	1,058,382
Alcohol and Drug Abuse		1,980,742	Cancelled Warrants	38,899
Other Aid for Health		7,383,131	Other	1,788,654
Realignment for Health Services		169,402	Total Miscellaneous Revenue	10,369,658
Homeowners' Property Tax Relief		1,408,435	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		1,887,205	Proceeds from the Sale of Bonds	—
Public Safety Fund		37,123,915	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,014,415	Total General County Revenues Before Transfers	809,269,300
Office of Criminal Justice and Planning Programs		1,536,288	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		6,856,842	Operating Transfers Between Funds Other Than Governmental and Enterprise	14,653,153
Law Enforcement		2,697,990	Total General County Revenues and Transfers In	\$ 823,922,453
Other		15,258,606		
Total State		273,499,002		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of San Joaquin

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,097,832	Total Roads	38,626,287
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,057,934	Total Transportation Systems	—
Other	1,270,768	Total Parking Facilities	—
Total Legislative and Administrative	5,426,534	Total Public Ways and Facilities	38,626,287
Finance		Health	
Auditor-Controller	3,283,334	Total Public Health	30,683,552
Treasurer-Tax Collector	3,016,124	Total Medical Care	—
Assessor	9,263,051	Total Mental Health	68,580,501
Other	2,497,721	Total Drug and Alcohol Abuse Services	7,300,157
Total Finance	18,060,230	Total Health	106,564,210
Counsel		Sanitation	
County Counsel	722,960	Total Refuse Collection and Disposal	4,278
Other	—	Total Sanitation	4,278
Total Counsel	722,960	Public Assistance	
Total Personnel	1,713,548	Welfare	
Total Elections	3,462,893	Administration	106,834,505
Total Communications	—	Aid Programs - Cash (Grants)	172,464,566
Total Property Management	6,339,910	Total Welfare	279,299,071
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	37,569,844
Courts	—	Other	229,503
Other	8,014,517	Total Social Services	37,799,347
Total Plant Acquisition	8,014,517	General Relief	
Total Promotion	283,637	Aid to Indigents	3,127,794
Total Other General	(1,071,015)	Indigent Burial	16,660
Total General	42,953,214	Total General Relief	3,144,454
Public Protection		Total Care of Court Wards	6,123,423
Judicial		Total Veteran Services	321,115
Trial Court Maintenance of Effort (MOE)	8,701,871	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	722,877	Workforce Investment Act (WIA)	15,471,693
Other Trial Court	1,752,191	Other	—
County Clerk	—	Total Other Public Assistance	15,471,693
Grand Jury (Including Audit)	213,633	Total Public Assistance	342,159,103
District Attorney-Prosecution	27,537,770	Education	
District Attorney-Family Support	15,572,249	Total School Administration	—
Public Defender	11,341,333	Total Library Services	5,389,036
Court Appointed Counsel	4,869,825	Total Agricultural Education	302,592
Other	10,050,161	Total Other Education	—
Total Judicial	80,761,910	Total Education	5,691,628
Total Police Protection	55,116,390	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,379,098
Adult Detention	60,189,439	Total Cultural Services	243,600
Juvenile Detention	19,661,441	Total Veterans Memorial Building	—
Probation	15,634,608	Total Small Craft Harbors	—
Total Detention and Correction	95,485,488	Total Recreation and Cultural	5,622,698
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,996,304
Protective Inspection		Total Interest on Long-Term Debt	6,299,716
Agricultural Commissioner	4,701,740	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,814,402	Total Debt Service	9,296,020
Other	560,232	Total General County Expenditures Before Transfers	812,097,221
Total Protective Inspection	11,076,374	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	18,466,841
Local Agency Formation Commission (LAFCO)	209,294	Operating Transfers Between Funds Other Than	—
Recorder	2,632,039	Governmental and Enterprise	—
Coroner	1,785,831	Total General County Expenditures and Transfers Out	\$ 830,564,062
Emergency Services	3,364,093		
Planning and Zoning	9,250,766		
Pound	1,110,705		
Other	386,893		
Total Other Protection	18,739,621		
Total Public Protection	261,179,783		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 422,649,404	\$ 203,132,227	\$ 219,517,177

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 47,180,000	\$ 61,240,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	17,370,000	19,460,000
Total Revenue Bonds				145,250,000	145,250,000	64,550,000	80,700,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	5,424,411
Capital Leases	—	—	—	—	—	—	51,493
Loan	—	—	—	—	—	—	—
Teeter Note	—	—	—	—	—	—	14,500,000
Total Other Long-Term Debt Schedule				—	—	—	19,975,904
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 64,550,000	\$ 100,675,904

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 219,584,394
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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	\$ 639,912,217
Total Deductions from Revenues	536,569,938
Net Patient Revenue	103,342,279
Total Other Operating Revenues	22,858,680
Total Operating Revenue	126,200,959
Total Operating Expenses	202,189,585
Net Operating Income (Loss)	(75,988,626)
Total Non-Operating Revenue	94,881,708
Total Non-Operating Expenses	3,395,193
Net Non-Operating Income	91,486,515
Net Income Before Extraordinary Items	15,497,889
Extraordinary Items	—
Income (Loss) Before Operating Transfers	15,497,889
Transfers In from the County	18,223,531
Transfers Out to the County	—
Net Transfers In (Out)	18,223,531
Net Income (Loss)	\$ 33,721,420
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 2010-11
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	\$ 1,831,290
Total Operating Expenses	<u>4,119,289</u>
Net Operating Income (Loss)	<u>(2,287,999)</u>
Total Non-Operating Revenue	5,370,419
Total Non-Operating Expenses	<u>181,714</u>
Income (Loss) Before Operating Transfers	<u>2,900,706</u>
Transfers In from the County	243,310
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>243,310</u>
Net Income (Loss)	<u>\$ 3,144,016</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 5,332,704</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 18,988,378
Total Operating Expenses	<u>15,302,388</u>
Net Operating Income (Loss)	<u>3,685,990</u>
Total Non-Operating Revenues	63,979
Total Non-Operating Expenses	<u>975,595</u>
Income (Loss) Before Operating Transfers	<u>2,774,374</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 2,774,374</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. 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
2. 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, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	28,983,972
County Wide Secured and Unsecured	\$	92,085,504	Public Assistance Programs	162,080
Less Than County Wide Funds - Secured and Unsecured		9,389,008	Health Administration	4,025,999
Property Tax In-Lieu of Vehicle License Fees		26,959,517	Workforce Investment Act (WIA)	1,446,608
Voter Approved Indebtedness		—	Community Development Block Grant	4,591,436
Prior Year Secured and Unsecured		(274,599)	Health Grants	1,300,706
Total Property Taxes		128,159,430	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,851,720	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		405,602	DEA Programs/Drug and Alcohol Programs	2,367,594
Property Transfer		1,403,790	District Attorney Programs	—
Transient Lodging		6,341,996	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		312,966	Road Projects	3,576,873
Construction Development Taxes		—	Law Enforcement	960,799
Utility Users Tax		—	Other	4,956,672
Other		8,699	Total Federal	52,372,739
Total Other Taxes		16,324,773	Other Aid	
Total Taxes		144,484,203	Other In-Lieu Taxes	1,862,961
Special Benefit Assessments			Other Governmental Agencies	9,038,644
Operations		—	Total Other Aid	10,901,605
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	577,695
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,015,519
Animal Licenses		507,607	Auditing and Accounting Fees	437,171
Business Licenses		104,290	Communication Services	7,471
Construction Permits		9,317,227	Election Services	548,705
Road Privileges and Permits		—	Legal Services	456,441
Zoning Permits		733,342	Planning and Engineering Services	1,313,750
Franchises		2,913,204	Agricultural Services	139,576
Other		446,297	Civil Process Services	225,602
Total Licenses Permits and Franchises		14,021,967	Court Fees and Costs	1,884,677
Fines, Forfeitures and Penalties			Booking Fees	363,787
Vehicle Code Fines		1,958,233	Estate Fees	345,119
Other Court Fines		2,757,397	Humane Services	288,746
Forfeitures and Penalties		1,047,248	Law Enforcement Services	3,510,010
Penalties and Cost on Delinquent Taxes		1,514,859	Recording Fees	2,434,482
Total Fines, Forfeitures and Penalties		7,277,737	Road and Street Services	1,017,964
Revenue from Use of Money and Property			Health Fees	2,245,597
Interest		1,447,458	Mental Health Services	314,138
Rents and Concessions		417,409	California Children Services	1,185
Royalties		—	Sanitation Services	1,947,574
Total Revenue from the Use of Money and Property		1,864,867	Institutional Care and Services	327,680
Aid from Other Governmental Agencies			Library Services	443,538
State			Park and Recreation Fees	3,857,023
Highway Users Tax		9,402,544	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,150,632	Building Maintenance and Grounds	—
Public Assistance Administration		27,833,342	Administrative Services	2,077,829
Public Assistance Programs		31,430,300	Other	5,433,351
Realignment for Social Services		6,294,898	Total Charges for Current Services	32,214,630
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,743,079	Other Sales	267,557
Realignment for Mental Health		3,701,680	Tobacco Settlement	2,349,930
Medically Indigent Adults		488,663	Welfare Repayments	—
Alcohol and Drug Abuse		756,998	Cancelled Warrants	—
Other Aid for Health		2,121,505	Other	3,922,590
Realignment for Health Services		1,531,325	Total Miscellaneous Revenue	6,540,077
Homeowners' Property Tax Relief		856,030	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	20,112
SB90 Mandated Costs		689,579	Proceeds from the Sale of Bonds	—
Public Safety Fund		17,664,096	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	20,112
Supplemental Law Enforcement Services Fund (SLESF/COPS)		982,376	Total General County Revenues Before Transfers	402,726,538
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		48,723	Total Transfers In from Enterprises	14,542
District Attorney Programs		3,652	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,055,450	Total General County Revenues and Transfers In	\$ 402,741,080
Other		8,273,729		
Total State		133,028,601		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,649,674	Total Roads	16,421,827
Clerk of the Board	229,827	Total Transportation Terminals	—
Administrative Officer	1,533,460	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,412,961	Total Public Ways and Facilities	16,421,827
Finance		Health	
Auditor-Controller	4,504,718	Total Public Health	23,548,263
Treasurer-Tax Collector	2,631,925	Total Medical Care	3,000,000
Assessor	7,750,887	Total Mental Health	34,903,833
Other	363,096	Total Drug and Alcohol Abuse Services	4,413,823
Total Finance	15,250,626	Total Health	65,865,919
Counsel		Sanitation	
County Counsel	3,813,874	Total Refuse Collection and Disposal	163,359
Other	—	Total Sanitation	163,359
Total Counsel	3,813,874	Public Assistance	
Total Personnel	2,390,369	Welfare	
Total Elections	668,919	Administration	24,677,829
Total Communications	14,700,899	Aid Programs - Cash (Grants)	31,660,021
Total Property Management	17,581,633	Total Welfare	56,337,850
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	26,734,315
Courts	—	Other	—
Other	2,622,348	Total Social Services	26,734,315
Total Plant Acquisition	2,622,348	General Relief	
Total Promotion	—	Aid to Indigents	5,562,137
Total Other General	1,402,576	Indigent Burial	50,657
Total General	61,844,205	Total General Relief	5,612,794
Public Protection		Total Care of Court Wards	5,240,608
Judicial		Total Veteran Services	316,302
Trial Court Maintenance of Effort (MOE)	1,754,132	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	632,933	Workforce Investment Act (WIA)	—
Other Trial Court	3,616,884	Other	4,396,291
County Clerk	1,828,859	Total Other Public Assistance	4,396,291
Grand Jury (Including Audit)	125,417	Total Public Assistance	98,638,160
District Attorney-Prosecution	13,482,909	Education	
District Attorney-Family Support	4,164,040	Total School Administration	—
Public Defender	5,567,865	Total Library Services	7,261,581
Court Appointed Counsel	—	Total Agricultural Education	351,032
Other	—	Total Other Education	1,113,997
Total Judicial	31,173,039	Total Education	8,726,610
Total Police Protection	27,969,114	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,701,295
Adult Detention	20,256,502	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	9,780,546	Total Small Craft Harbors	—
Total Detention and Correction	30,037,048	Total Recreation and Cultural	5,701,295
Total Fire Protection	14,894,208	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,355,000
Protective Inspection		Total Interest on Long-Term Debt	6,118,933
Agricultural Commissioner	4,984,508	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	10,473,933
Other	—	Total General County Expenditures Before Transfers	391,370,573
Total Protective Inspection	4,984,508	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	165,600	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 391,395,573
Emergency Services	1,045,640		
Planning and Zoning	10,592,847		
Pound	2,062,185		
Other	611,076		
Total Other Protection	14,477,348		
Total Public Protection	123,535,265		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 460,015,652	\$ 299,887,391	\$ 160,128,261

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 57,070,000	\$ 80,124,398
Total Pension Obligation Bonds				137,194,398	137,194,398	57,070,000	80,124,398
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	884,464	3,818,123
Total State Construction Loans				4,734,200	—	884,464	3,818,123
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	1,710,249
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	276,434
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	25,618,487
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	3,356,340
Total Other Long-Term Debt Schedule				—	—	—	30,961,510
County Total Bonds and Other Long-Term Debt				\$ 141,928,598	\$ 137,194,398	\$ 57,954,464	\$ 114,904,031

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 54,883,433
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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	\$ 38,206
Local Cash Grants	1,407,543
State Cash Grants	14,139
Federal Cash Grants	—
Other Revenues	1,626
Total Revenues	1,461,514
Purchased Transportation	951,629
Other Expenses	176,633
Total Expenses	1,128,262
Net Transit Income (Loss)	333,252
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 333,252
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	76,191
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 76,191

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 3,144,756
Total Operating Expenses	<u>7,598,258</u>
Net Operating Income (Loss)	<u>(4,453,502)</u>
Total Non-Operating Revenue	4,359,220
Total Non-Operating Expenses	<u>232,616</u>
Income (Loss) Before Operating Transfers	<u>(326,898)</u>
Transfers In from the County	25,000
Transfers Out to the County	<u>14,542</u>
Net Transfers In (Out)	<u>10,458</u>
Net Income (Loss)	<u>\$ (316,440)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses: Golf Course

Total Operating Revenue	\$ 2,589,993
Total Operating Expense	<u>2,434,433</u>
Net Operating Income (Loss)	<u>155,560</u>
Total Non-Operating Revenue	15,941
Total Non-Operating Expenses	<u>299,310</u>
Income (Loss) Before Operating Transfers	<u>(127,809)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (127,809)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of San Mateo

Taxes			Federal	
Property Taxes			Public Assistance Administration	44,454,814
County Wide Secured and Unsecured	\$	191,514,340	Public Assistance Programs	30,857,516
Less Than County Wide Funds - Secured and Unsecured		4,501,085	Health Administration	728,573
Property Tax In-Lieu of Vehicle License Fees		73,000,403	Workforce Investment Act (WIA)	6,931,041
Voter Approved Indebtedness		—	Community Development Block Grant	5,010,846
Prior Year Secured and Unsecured		550,540	Health Grants	—
Total Property Taxes		269,566,368	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		19,173,304	Office of Criminal Justice and Planning Programs	623,811
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	5,001,350
Property Transfer		5,018,220	District Attorney Programs	—
Transient Lodging		978,758	Aging Programs	3,019,171
Timber Yield		8,540	Senior Citizens Programs	761,242
Aircraft		856,595	Road Projects	1,832,933
Construction Development Taxes		—	Law Enforcement	11,252,269
Utility Users Tax		—	Other	9,044,308
Other		1,835,688	Total Federal	119,517,874
Total Other Taxes		27,871,105	Other Aid	
Total Taxes		297,437,473	Other In-Lieu Taxes	11,608
Special Benefit Assessments			Other Governmental Agencies	14,273,295
Operations		—	Total Other Aid	14,284,903
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,797,850
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,916,192
Animal Licenses		516,938	Auditing and Accounting Fees	5,373,274
Business Licenses		3,208,535	Communication Services	17,256,958
Construction Permits		2,528,512	Election Services	3,154,725
Road Privileges and Permits		152,861	Legal Services	5,523,616
Zoning Permits		857,713	Planning and Engineering Services	1,540,951
Franchises		3,708,699	Agricultural Services	151,823
Other		776,821	Civil Process Services	183,711
Total Licenses Permits and Franchises		11,750,079	Court Fees and Costs	4,721,163
Fines, Forfeitures and Penalties			Booking Fees	68,362
Vehicle Code Fines		11,206,720	Estate Fees	1,619,855
Other Court Fines		294,351	Humane Services	285,882
Forfeitures and Penalties		1,143,887	Law Enforcement Services	20,421,933
Penalties and Cost on Delinquent Taxes		909,408	Recording Fees	3,795,206
Total Fines, Forfeitures and Penalties		13,554,366	Road and Street Services	1,218,641
Revenue from Use of Money and Property			Health Fees	1,155,934
Interest		7,216,806	Mental Health Services	451,783
Rents and Concessions		13,373,778	California Children Services	2,860
Royalties		—	Sanitation Services	1,471,154
Total Revenue from the Use of Money and Property		20,590,584	Institutional Care and Services	34,505,037
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,386,500
Highway Users Tax		14,447,127	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,971,289
Realignment from the Vehicle License Fee Fund		19,378,815	Building Maintenance and Grounds	—
Public Assistance Administration		44,485,983	Administrative Services	2,837,146
Public Assistance Programs		27,658,192	Other	12,796,834
Realignment for Social Services		16,048,960	Total Charges for Current Services	129,608,679
Health:			Miscellaneous Revenue	
Aid for Mental Health		35,148,886	Other Sales	148,395
Realignment for Mental Health		18,218,953	Tobacco Settlement	7,817,711
Medically Indigent Adults		—	Welfare Repayments	454,356
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		7,121,940	Other	25,068,208
Realignment for Health Services		220,847	Total Miscellaneous Revenue	33,488,670
Homeowners' Property Tax Relief		1,373,168	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	4,960
SB90 Mandated Costs		4,314,532	Proceeds from the Sale of Bonds	—
Public Safety Fund		49,471,114	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	4,960
Supplemental Law Enforcement Services Fund (SLESF/COPS)		449,482	Total General County Revenues Before Transfers	976,544,327
Office of Criminal Justice and Planning Programs		792,782	Transfers In	
Library		—	Total Transfers In from Enterprises	9,277,690
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	23,500
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 985,845,517
Other		97,175,958		
Total State		336,306,739		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of San Mateo

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,066,024	Total Roads	19,906,327
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,391,115	Total Transportation Systems	1,285,859
Other	1,683,628	Total Parking Facilities	—
Total Legislative and Administrative	9,140,767	Total Public Ways and Facilities	21,192,186
Finance		Health	
Auditor-Controller	7,396,699	Total Public Health	72,992,369
Treasurer-Tax Collector	5,707,259	Total Medical Care	7,314,751
Assessor	11,291,383	Total Mental Health	105,393,198
Other	827,784	Total Drug and Alcohol Abuse Services	15,371,255
Total Finance	25,223,125	Total Health	201,071,573
Counsel		Sanitation	
County Counsel	7,637,929	Total Refuse Collection and Disposal	2,432,934
Other	—	Total Sanitation	2,432,934
Total Counsel	7,637,929	Public Assistance	
Total Personnel	8,305,345	Welfare	
Total Elections	3,980,425	Administration	49,082,800
Total Communications	10,223,186	Aid Programs - Cash (Grants)	22,533,196
Total Property Management	2,869,526	Total Welfare	71,615,996
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	84,450,848
Courts	927,228	Other	—
Other	68,131,321	Total Social Services	84,450,848
Total Plant Acquisition	69,058,549	General Relief	
Total Promotion	—	Aid to Indigents	—
Total Other General	35,726,864	Indigent Burial	—
Total General	172,165,716	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,708,434	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,441,064	Workforce Investment Act (WIA)	16,654,737
Other Trial Court	14,085,693	Other	36,491,038
County Clerk	—	Total Other Public Assistance	53,145,775
Grand Jury (Including Audit)	572,853	Total Public Assistance	209,212,619
District Attorney-Prosecution	24,321,192	Education	
District Attorney-Family Support	11,392,101	Total School Administration	—
Public Defender	16,510,529	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	120,305
Other	—	Total Other Education	—
Total Judicial	83,031,866	Total Education	120,305
Total Police Protection	97,472,533	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	8,964,339
Adult Detention	67,685,679	Total Cultural Services	—
Juvenile Detention	53,916,173	Total Veterans Memorial Building	—
Probation	729,759	Total Small Craft Harbors	—
Total Detention and Correction	122,331,611	Total Recreation and Cultural	8,964,339
Total Fire Protection	5,026,003	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	11,873,993
Protective Inspection		Total Interest on Long-Term Debt	18,141,439
Agricultural Commissioner	4,533,876	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,726,907	Total Debt Service	30,015,432
Other	—	Total General County Expenditures Before Transfers	978,119,250
Total Protective Inspection	7,260,783	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	64,802,301
Local Agency Formation Commission (LAFCO)	197,959	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	3,305,410	Total General County Expenditures and Transfers Out	\$ 1,042,921,551
Coroner	2,719,180		
Emergency Services	2,038,451		
Planning and Zoning	4,563,847		
Pound	4,996,503		
Other	—		
Total Other Protection	17,821,350		
Total Public Protection	332,944,146		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 390,053,426	\$ 195,670,010	\$ 194,383,416

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ —	\$ 2,062,720	\$ 65,528
Breakwater Project	2000	—	—	1,200,000	—	241,882	643,760
Construction of Hangars	2007	—	—	4,000,000	—	1,036,628	2,963,372
Water Resources Program	1991	—	—	409,992	—	120,525	29,690
Total State Construction Loans				7,859,992	—	3,461,755	3,702,350
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	33,585,459
Compensated Absences - Enterprise	—	—	—	—	—	—	8,195,788
Total Other Long-Term Debt Schedule				—	—	—	41,781,247
County Total Bonds and Other Long-Term Debt				\$ 7,859,992	\$ —	\$ 3,461,755	\$ 45,483,597

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 648,586,591
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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	\$ 352,630,874
Total Deductions from Revenues	245,718,692
Net Patient Revenue	106,912,182
Total Other Operating Revenues	62,120,238
Total Operating Revenue	169,032,420
Total Operating Expenses	242,315,716
Net Operating Income (Loss)	(73,283,296)
Total Non-Operating Revenue	30,407,564
Total Non-Operating Expenses	38,522
Net Non-Operating Income	30,369,042
Net Income Before Extraordinary Items	(42,914,254)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(42,914,254)
Transfers In from the County	64,802,301
Transfers Out to the County	9,106,814
Net Transfers In (Out)	55,695,487
Net Income (Loss)	\$ 12,781,233
Current Year Capital Outlay (Enterprise Activity)	\$ 1,576,839

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	67,891
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	67,891
Purchased Transportation	67,891
Other Expenses	—
Total Expenses	67,891
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 2010-11
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	\$ 2,868,808
Total Operating Expenses	<u>2,659,047</u>
Net Operating Income (Loss)	<u>209,761</u>
Total Non-Operating Revenue	854,855
Total Non-Operating Expenses	<u>172,861</u>
Income (Loss) Before Operating Transfers	<u>891,755</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 891,755</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 981,645</u>

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

Other Enterprise Statement of Revenues and Expenses: Marina	
Total Operating Revenue	\$ 1,127,776
Total Operating Expense	<u>1,100,941</u>
Net Operating Income (Loss)	<u>26,835</u>
Total Non-Operating Revenue	166,321
Total Non-Operating Expenses	<u>36,928</u>
Income (Loss) Before Operating Transfers	<u>156,228</u>
Transfers In from the County	—
Transfers Out to the County	<u>170,876</u>
Net Transfers In (Out)	<u>(170,876)</u>
Net Income (Loss)	<u>\$ (14,648)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

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

1. Informational Note: In June 1988, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure A. This revenue provides funds for transportation improvements throughout San Mateo County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure A revenue in the amount of \$1.8 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Realignment for Health Services of \$3.9 million are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	26,589,252
County Wide Secured and Unsecured	\$	121,315,287	Public Assistance Programs	36,658,131
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	12,142,924
Property Tax In-Lieu of Vehicle License Fees		42,152,376	Workforce Investment Act (WIA)	6,480,902
Voter Approved Indebtedness		—	Community Development Block Grant	5,367,895
Prior Year Secured and Unsecured		45,508	Health Grants	10,845,931
Total Property Taxes		163,513,171	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,899,571	Office of Criminal Justice and Planning Programs	293,656
Transportation Tax (Non-Transit)		5,955,649	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,300,576	District Attorney Programs	370,252
Transient Lodging		6,977,000	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		555,452	Road Projects	4,439,169
Construction Development Taxes		474,336	Law Enforcement	2,204,142
Utility Users Tax		—	Other	6,085,374
Other		4,239	Total Federal	111,477,628
Total Other Taxes		26,166,823	Other Aid	
Total Taxes		189,679,994	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	35,570,953
Operations		—	Total Other Aid	35,570,953
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,862,559
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,268,401
Animal Licenses		513,466	Auditing and Accounting Fees	34,300
Business Licenses		96,511	Communication Services	1,187,123
Construction Permits		3,672,354	Election Services	352,189
Road Privileges and Permits		254,377	Legal Services	3,635,498
Zoning Permits		5,038,226	Planning and Engineering Services	1,567,266
Franchises		2,665,952	Agricultural Services	360,499
Other		1,370,320	Civil Process Services	154,980
Total Licenses Permits and Franchises		13,611,206	Court Fees and Costs	1,231,016
Fines, Forfeitures and Penalties			Booking Fees	3,052,298
Vehicle Code Fines		266,742	Estate Fees	104,126
Other Court Fines		3,363,574	Humane Services	475,411
Forfeitures and Penalties		3,918,345	Law Enforcement Services	19,383,126
Penalties and Cost on Delinquent Taxes		7,068,097	Recording Fees	2,503,621
Total Fines, Forfeitures and Penalties		14,616,758	Road and Street Services	683,039
Revenue from Use of Money and Property			Health Fees	38,594,759
Interest		1,906,513	Mental Health Services	28,707,930
Rents and Concessions		1,810,864	California Children Services	4,394
Royalties		61,142	Sanitation Services	5,616
Total Revenue from the Use of Money and Property		3,778,519	Institutional Care and Services	3,173,268
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	4,191,282
Highway Users Tax		8,882,449	Other:	
Motor Vehicle In-Lieu Tax		8,043	Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,372,033	Building Maintenance and Grounds	—
Public Assistance Administration		19,907,058	Administrative Services	3,697,041
Public Assistance Programs		31,531,819	Other	26,519,418
Realignment for Social Services		8,421,226	Total Charges for Current Services	144,749,160
Health:			Miscellaneous Revenue	
Aid for Mental Health		23,825,230	Other Sales	306,521
Realignment for Mental Health		6,796,028	Tobacco Settlement	3,694,313
Medically Indigent Adults		—	Welfare Repayments	136,679
Alcohol and Drug Abuse		1,440,016	Cancelled Warrants	—
Other Aid for Health		9,650,709	Other	7,380,618
Realignment for Health Services		2,796,998	Total Miscellaneous Revenue	11,518,131
Homeowners' Property Tax Relief		878,026	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	173,492
SB90 Mandated Costs		161,446	Proceeds from the Sale of Bonds	—
Public Safety Fund		26,700,000	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	173,492
Supplemental Law Enforcement Services Fund (SLESF/COPS)		985,016	Total General County Revenues Before Transfers	704,933,126
Office of Criminal Justice and Planning Programs		1,002,924	Transfers In	
Library		—	Total Transfers In from Enterprises	6,754
District Attorney Programs		244,132	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,890,845
Law Enforcement		1,271,442	Total General County Revenues and Transfers In	\$ 707,830,725
Other		23,882,690		
Total State		179,757,285		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,662,309	Total Roads	18,800,496
Clerk of the Board	720,599	Total Transportation Terminals	—
Administrative Officer	5,451,381	Total Transportation Systems	1,532,283
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	8,834,289	Total Public Ways and Facilities	20,332,779
Finance		Health	
Auditor-Controller	7,068,028	Total Public Health	33,613,293
Treasurer-Tax Collector	4,714,277	Total Medical Care	49,678,691
Assessor	9,648,526	Total Mental Health	61,485,751
Other	628,297	Total Drug and Alcohol Abuse Services	8,572,051
Total Finance	22,059,128	Total Health	153,349,786
Counsel		Sanitation	
County Counsel	6,989,584	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,989,584	Public Assistance	
Total Personnel	4,168,406	Welfare	
Total Elections	2,926,710	Administration	50,165,696
Total Communications	—	Aid Programs - Cash (Grants)	53,234,518
Total Property Management	9,899,803	Total Welfare	103,400,214
Plant Acquisition		Social Services	
Jails	1,929,093	Administration and Programs	23,361,619
Courts	—	Other	—
Other	26,929,880	Total Social Services	23,361,619
Total Plant Acquisition	28,858,973	General Relief	
Total Promotion	—	Aid to Indigents	944,633
Total Other General	8,053,530	Indigent Burial	—
Total General	91,790,423	Total General Relief	944,633
Public Protection		Total Care of Court Wards	1,822,076
Judicial		Total Veteran Services	280,637
Trial Court Maintenance of Effort (MOE)	9,882,469	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	806,539	Workforce Investment Act (WIA)	9,520,424
Other Trial Court	13,790,098	Other	7,885,387
County Clerk	2,395,974	Total Other Public Assistance	17,405,811
Grand Jury (Including Audit)	217,227	Total Public Assistance	147,214,990
District Attorney-Prosecution	18,401,133	Education	
District Attorney-Family Support	9,456,041	Total School Administration	—
Public Defender	9,894,449	Total Library Services	3,206,202
Court Appointed Counsel	—	Total Agricultural Education	203,978
Other	—	Total Other Education	—
Total Judicial	64,843,930	Total Education	3,410,180
Total Police Protection	61,685,133	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	10,092,310
Adult Detention	34,032,985	Total Cultural Services	702,064
Juvenile Detention	14,072,467	Total Veterans Memorial Building	—
Probation	25,827,146	Total Small Craft Harbors	—
Total Detention and Correction	73,932,598	Total Recreation and Cultural	10,794,374
Total Fire Protection	46,432,745	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	5,621,410
Protective Inspection		Total Interest on Long-Term Debt	3,853,829
Agricultural Commissioner	2,924,234	Total Interest on Short-Term Notes and Warrants	1,040,000
Building Inspector	4,800,328	Total Debt Service	10,515,239
Other	371,092	Total General County Expenditures Before Transfers	711,383,031
Total Protective Inspection	8,095,654	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	2
Local Agency Formation Commission (LAFCO)	168,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	4,318,703
Recorder	—	Total General County Expenditures and Transfers Out	\$ 715,701,736
Coroner	1,420,869		
Emergency Services	608,692		
Planning and Zoning	10,183,925		
Pound	3,595,896		
Other	3,007,818		
Total Other Protection	18,985,200		
Total Public Protection	273,975,260		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,092,278,992	\$ 185,824,741	\$ 906,454,251

Table 6. Counties Annual Report — Fiscal Year 2010-11
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							
2004 COP Capital Projects	—	—	—	—	—	—	\$ —
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	427,529
Compensated Absences	—	—	—	—	—	—	30,945,000
Compensated Absences (Enterprise)	—	—	—	—	—	—	682,000
Copier Capital Lease - Ent	—	—	—	—	—	—	—
Copier Capital Lease - Gov	—	—	—	—	—	—	—
CRA Vets Remodel	—	—	—	—	—	—	1,409,767
Estimated Litigation Liability	—	—	—	—	—	—	2,115,000
Landfill Liability	—	—	—	—	—	—	25,827,000
Liability for Self-Insurance Claims	—	—	—	—	—	—	33,565,000
OPEB	—	—	—	—	—	—	851,000
OPEB Obligation	—	—	—	—	—	—	38,900,000
Orcutt Fire Truck	—	—	—	—	—	—	120,266
Rebatable Arbitrage Earnings	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	134,842,562
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 134,842,562

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 121,524,379
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$ 6,484	
Local Cash Grants	83,705	
State Cash Grants	—	
Federal Cash Grants	—	
Other Revenues	1,273	
Total Revenues	91,462	
Purchased Transportation	59,117	
Other Expenses	105,957	
Total Expenses	165,074	
Net Transit Income (Loss)	(73,612)	
Gain or Loss on Disposal of Fixed Assets	—	
Total Operator Net Income (Loss)	\$ (73,612)	
Capital Additions to Equity		
Total Local Capital Grants	\$ 59,117	
Total State Capital Grants	—	
Total Federal Capital Grants	—	
Non-Governmental Donations	—	
Total Capital Additions to Equity	\$ 59,117	

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	49,988
Total Non-Operating Expenses	689
Income (Loss) Before Operating Transfers	49,299
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 49,299
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	\$ 21,227,304
Total Operating Expenses	20,689,813
Net Operating Income (Loss)	537,491
Total Non-Operating Revenues	1,093,356
Total Non-Operating Expenses	408,822
Income (Loss) Before Operating Transfers	1,222,025
Transfers In from the County	2
Transfers Out to the County	6,754
Net Transfers In (Out)	(6,752)
Net Income (Loss)	\$ 1,215,273
Current Year Capital Outlay (Enterprise Activity)	\$ 1,919,278

Other Enterprise Statement of Revenues and Expenses: Municipal Energy

Total Operating Revenue	\$ —
Total Operating Expense	345,772
Net Operating Income (Loss)	(345,772)
Total Non-Operating Revenue	247,783
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(97,989)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (97,989)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Santa Clara

Taxes			Federal	
Property Taxes			Public Assistance Administration	226,485,479
County Wide Secured and Unsecured	\$	356,825,717	Public Assistance Programs	103,472,219
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	95,259,728
Property Tax In-Lieu of Vehicle License Fees		173,956,464	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		138,928,277	Community Development Block Grant	2,820,087
Prior Year Secured and Unsecured		—	Health Grants	23,478,804
Total Property Taxes		669,710,458	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,401,998	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		14,994,863	District Attorney Programs	24,396,598
Transient Lodging		321,716	Aging Programs	—
Timber Yield		3,114	Senior Citizens Programs	2,534,331
Aircraft		2,668,568	Road Projects	5,851,842
Construction Development Taxes		—	Law Enforcement	12,358,638
Utility Users Tax		—	Other	2,151,888
Other		508,707	Total Federal	498,809,614
Total Other Taxes		22,898,966	Other Aid	
Total Taxes		692,609,424	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	57,842,760
Operations		299,920	Total Other Aid	57,842,760
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		299,920	Assessments and Tax Collection Fees	6,255,548
Licenses, Permits and Franchises			Property Tax Administrative Fees	11,179,844
Animal Licenses		92,735	Auditing and Accounting Fees	2,301,310
Business Licenses		9,738,948	Communication Services	1,711,935
Construction Permits		5,878,813	Election Services	7,514,056
Road Privileges and Permits		835,331	Legal Services	946,992
Zoning Permits		—	Planning and Engineering Services	386,127
Franchises		2,296,814	Agricultural Services	1,191,462
Other		10,673,150	Civil Process Services	548,204
Total Licenses Permits and Franchises		29,515,791	Court Fees and Costs	7,696,290
Fines, Forfeitures and Penalties			Booking Fees	2,598,765
Vehicle Code Fines		8,308,408	Estate Fees	891,890
Other Court Fines		10,177,584	Humane Services	254,084
Forfeitures and Penalties		8,981,805	Law Enforcement Services	59,012,711
Penalties and Cost on Delinquent Taxes		43,676,445	Recording Fees	16,186,451
Total Fines, Forfeitures and Penalties		71,144,242	Road and Street Services	201,454
Revenue from Use of Money and Property			Health Fees	7,315,122
Interest		6,808,022	Mental Health Services	5,686,404
Rents and Concessions		6,200,875	California Children Services	—
Royalties		—	Sanitation Services	955,923
Total Revenue from the Use of Money and Property		13,008,897	Institutional Care and Services	14,257,734
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	4,186,500
Highway Users Tax		33,419,182	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		49,360,678	Building Maintenance and Grounds	—
Public Assistance Administration		128,409,694	Administrative Services	—
Public Assistance Programs		121,630,861	Other	47,756,163
Realignment for Social Services		57,896,732	Total Charges for Current Services	199,034,969
Health:			Miscellaneous Revenue	
Aid for Mental Health		110,974,499	Other Sales	48,452
Realignment for Mental Health		32,355,868	Tobacco Settlement	15,527,294
Medically Indigent Adults		—	Welfare Repayments	1,342,170
Alcohol and Drug Abuse		4,722,392	Cancelled Warrants	252,037
Other Aid for Health		20,554,422	Other	22,687,222
Realignment for Health Services		2,211,047	Total Miscellaneous Revenue	39,857,175
Homeowners' Property Tax Relief		4,019,527	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	6,445,845
SB90 Mandated Costs		10,879,959	Proceeds from the Sale of Bonds	20,940,196
Public Safety Fund		139,613,311	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	27,386,041
Supplemental Law Enforcement Services Fund (SLESF/COPS)		998,128	Total General County Revenues Before Transfers	2,379,101,749
Office of Criminal Justice and Planning Programs		2,342,617	Transfers In	
Library		—	Total Transfers In from Enterprises	7,015,189
District Attorney Programs		3,765,457	Operating Transfers Between Funds Other Than Governmental and Enterprise	500,000
Law Enforcement		289,592	Total General County Revenues and Transfers In	\$ 2,386,616,938
Other		26,148,950		
Total State		749,592,916		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Santa Clara

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,154,538	Total Roads	52,240,411
Clerk of the Board	7,134,853	Total Transportation Terminals	—
Administrative Officer	15,848,572	Total Transportation Systems	—
Other	—	Total Parking Facilities	326,472
Total Legislative and Administrative	28,137,963	Total Public Ways and Facilities	52,566,883
Finance		Health	
Auditor-Controller	28,483,142	Total Public Health	109,192,571
Treasurer-Tax Collector	10,909,941	Total Medical Care	3,919,638
Assessor	30,626,936	Total Mental Health	269,420,360
Other	12,861,889	Total Drug and Alcohol Abuse Services	37,929,064
Total Finance	82,881,908	Total Health	420,461,633
Counsel		Sanitation	
County Counsel	12,322,776	Total Refuse Collection and Disposal	1,216,092
Other	—	Total Sanitation	1,216,092
Total Counsel	12,322,776	Public Assistance	
Total Personnel	11,474,738	Welfare	
Total Elections	12,246,166	Administration	224,364,754
Total Communications	14,108,333	Aid Programs - Cash (Grants)	205,858,302
Total Property Management	41,827,532	Total Welfare	430,223,056
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	136,223,400
Courts	—	Other	101,808,443
Other	36,893,920	Total Social Services	238,031,843
Total Plant Acquisition	36,893,920	General Relief	
Total Promotion	—	Aid to Indigents	3,005,672
Total Other General	15,775,945	Indigent Burial	—
Total General	255,669,281	Total General Relief	3,005,672
Public Protection		Total Care of Court Wards	1,819,223
Judicial		Total Veteran Services	610,277
Trial Court Maintenance of Effort (MOE)	39,650,743	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	226,867	Workforce Investment Act (WIA)	—
Other Trial Court	5,685,090	Other	7,471,800
County Clerk	—	Total Other Public Assistance	7,471,800
Grand Jury (Including Audit)	—	Total Public Assistance	681,161,871
District Attorney-Prosecution	87,003,242	Education	
District Attorney-Family Support	37,380,074	Total School Administration	—
Public Defender	44,143,345	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	123,690
Other	10,162,886	Total Other Education	—
Total Judicial	224,252,247	Total Education	123,690
Total Police Protection	115,760,688	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	39,705,613
Adult Detention	212,864,411	Total Cultural Services	—
Juvenile Detention	80,332,980	Total Veterans Memorial Building	—
Probation	18,227,306	Total Small Craft Harbors	—
Total Detention and Correction	311,424,697	Total Recreation and Cultural	39,705,613
Total Fire Protection	1,608,375	Debt Service	
Total Flood Control - Soil and Water Conservation	716,164	Total Retirement of Long-Term Debt	31,422,202
Protective Inspection		Total Interest on Long-Term Debt	41,704,157
Agricultural Commissioner	3,082,623	Total Interest on Short-Term Notes and Warrants	3,356,616
Building Inspector	6,290,584	Total Debt Service	76,482,975
Other	1,079,750	Total General County Expenditures Before Transfers	2,221,952,966
Total Protective Inspection	10,452,957	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	102,392,267
Local Agency Formation Commission (LAFCO)	311,732	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,389,897
Recorder	9,077,625	Total General County Expenditures and Transfers Out	\$ 2,325,735,130
Coroner	3,567,832		
Emergency Services	9,538,561		
Planning and Zoning	5,480,103		
Pound	1,376,381		
Other	997,566		
Total Other Protection	30,349,800		
Total Public Protection	694,564,928		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,421,665,587	\$ 615,407,806	\$ 2,806,257,781

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 267,136,827	\$ 779,700	\$ 266,357,127
Pension Liability (VMC)	2007	2008	2036	120,740,295	120,017,995	350,300	119,667,695
Total Pension Obligation Bonds				389,484,822	387,154,822	1,130,000	386,024,822
Revenue Bonds							
Capital Improvements	2002	2003	2032	6,780,000	6,780,000	1,654,137	5,125,863
Total Revenue Bonds				6,780,000	6,780,000	1,654,137	5,125,863
General Obligation Bonds							
Valley Medical Center Improvements	2009	2010	2039	840,000,000	350,000,000	15,434,900	334,565,100
Total General Obligation Bonds				840,000,000	350,000,000	15,434,900	334,565,100
Other Long-Term Debt Schedule							
2010 Series N Refunding LRB	—	—	—	—	—	—	40,883,463
Accrued Vacation and Sick Leave	—	—	—	—	—	—	107,810,373
Compensated Absences	—	—	—	—	—	—	55,046,115
San Jose Med Clinic Interfund Loan	—	—	—	—	—	—	16,040,000
Total Other Long-Term Debt Schedule				—	—	—	219,779,951
County Total Bonds and Other Long-Term Debt				\$ 1,236,264,822	\$ 743,934,822	\$ 18,219,037	\$ 945,495,736

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 336,912,847
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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	\$ 2,897,000,337
Total Deductions from Revenues	1,948,170,591
Net Patient Revenue	948,829,746
Total Other Operating Revenues	132,518,204
Total Operating Revenue	1,081,347,950
Total Operating Expenses	964,072,810
Net Operating Income (Loss)	117,275,140
Total Non-Operating Revenue	60,707,625
Total Non-Operating Expenses	225,250,236
Net Non-Operating Income	(164,542,611)
Net Income Before Extraordinary Items	(47,267,471)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(47,267,471)
Transfers In from the County	102,381,567
Transfers Out to the County	7,015,189
Net Transfers In (Out)	95,366,378
Net Income (Loss)	\$ 48,098,907
Current Year Capital Outlay (Enterprise Activity)	\$ 83,876,347

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 2010-11
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	\$ 3,276,748
Total Operating Expenses	<u>3,215,810</u>
Net Operating Income (Loss)	<u>60,938</u>
Total Non-Operating Revenue	9,505
Total Non-Operating Expenses	<u>249,195</u>
Income (Loss) Before Operating Transfers	<u>(178,752)</u>
Transfers In from the County	10,700
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>10,700</u>
Net Income (Loss)	<u>\$ (168,052)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 159,742</u>

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

Table 6 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 \$508.7 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 2010-11
Statement of County Revenues
County of Santa Cruz

Taxes			Federal	
Property Taxes			Public Assistance Administration	34,103,952
County Wide Secured and Unsecured	\$	45,231,082	Public Assistance Programs	17,363,412
Less Than County Wide Funds - Secured and Unsecured		6,309,632	Health Administration	2,789,279
Property Tax In-Lieu of Vehicle License Fees		24,374,489	Workforce Investment Act (WIA)	3,782,699
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		129,951	Health Grants	3,669,948
Total Property Taxes		76,045,154	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,892,028	Office of Criminal Justice and Planning Programs	282,485
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	668,082
Property Transfer		1,708,708	District Attorney Programs	586,074
Transient Lodging		4,101,086	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		51,757	Road Projects	2,571,053
Construction Development Taxes		—	Law Enforcement	348,059
Utility Users Tax		—	Other	9,918,912
Other		1,012	Total Federal	76,083,955
Total Other Taxes		13,754,591	Other Aid	
Total Taxes		89,799,745	Other In-Lieu Taxes	20,635
Special Benefit Assessments			Other Governmental Agencies	114,526,913
Operations		—	Total Other Aid	114,547,548
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	867,415
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,416,581
Animal Licenses		—	Auditing and Accounting Fees	489,031
Business Licenses		55,000	Communication Services	1,385,750
Construction Permits		2,952,580	Election Services	494,845
Road Privileges and Permits		103,248	Legal Services	853,376
Zoning Permits		264,286	Planning and Engineering Services	4,185,175
Franchises		3,792,861	Agricultural Services	1,226,469
Other		1,915,161	Civil Process Services	293,399
Total Licenses Permits and Franchises		9,083,136	Court Fees and Costs	213,503
Fines, Forfeitures and Penalties			Booking Fees	613,462
Vehicle Code Fines		212,502	Estate Fees	25,715
Other Court Fines		4,422,685	Humane Services	—
Forfeitures and Penalties		1,201,033	Law Enforcement Services	3,277,652
Penalties and Cost on Delinquent Taxes		5,154,181	Recording Fees	1,525,833
Total Fines, Forfeitures and Penalties		10,990,401	Road and Street Services	548,272
Revenue from Use of Money and Property			Health Fees	14,433,199
Interest		682,980	Mental Health Services	9,617,056
Rents and Concessions		1,251,310	California Children Services	1,035
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,934,290	Institutional Care and Services	98,643
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,253,152
Highway Users Tax		6,465,159	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,138,939
Realignment from the Vehicle License Fee Fund		7,717,316	Building Maintenance and Grounds	1,479,803
Public Assistance Administration		25,396,980	Administrative Services	1,271,725
Public Assistance Programs		6,205,058	Other	8,113,830
Realignment for Social Services		7,155,719	Total Charges for Current Services	54,823,860
Health:			Miscellaneous Revenue	
Aid for Mental Health		29,592,848	Other Sales	64,680
Realignment for Mental Health		3,897,666	Tobacco Settlement	2,286,701
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1	Cancelled Warrants	—
Other Aid for Health		7,680,392	Other	159,062
Realignment for Health Services		1,672,331	Total Miscellaneous Revenue	2,510,443
Homeowners' Property Tax Relief		429,785	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		587,095	Proceeds from the Sale of Bonds	—
Public Safety Fund		13,589,482	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		962,674	Total General County Revenues Before Transfers	489,190,420
Office of Criminal Justice and Planning Programs		33,007	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		192,696	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,285,482	Total General County Revenues and Transfers In	\$ 489,190,420
Other		13,553,351		
Total State		129,417,042		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,246,120	Total Roads	16,450,987
Clerk of the Board	481,468	Total Transportation Terminals	—
Administrative Officer	827,332	Total Transportation Systems	—
Other	33,070	Total Parking Facilities	201,314
Total Legislative and Administrative	3,587,990	Total Public Ways and Facilities	16,652,301
Finance		Health	
Auditor-Controller	2,345,821	Total Public Health	28,348,476
Treasurer-Tax Collector	1,736,970	Total Medical Care	21,242,714
Assessor	3,199,759	Total Mental Health	48,400,879
Other	676,839	Total Drug and Alcohol Abuse Services	6,198,823
Total Finance	7,959,389	Total Health	104,190,892
Counsel		Sanitation	
County Counsel	1,298,443	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,298,443	Public Assistance	
Total Personnel	1,888,007	Welfare	
Total Elections	2,638,089	Administration	63,400,351
Total Communications	2,258,297	Aid Programs - Cash (Grants)	30,669,903
Total Property Management	64,654	Total Welfare	94,070,254
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	3,817,470
Courts	—	Other	—
Other	39,699,295	Total Social Services	3,817,470
Total Plant Acquisition	39,699,295	General Relief	
Total Promotion	—	Aid to Indigents	421,521
Total Other General	4,766,116	Indigent Burial	33,280
Total General	64,160,280	Total General Relief	454,801
Public Protection		Total Care of Court Wards	206,785
Judicial		Total Veteran Services	275,388
Trial Court Maintenance of Effort (MOE)	1,495,692	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	278,780	Workforce Investment Act (WIA)	107,339
Other Trial Court	293,647	Other	925,366
County Clerk	212,616	Total Other Public Assistance	1,032,705
Grand Jury (Including Audit)	49,375	Total Public Assistance	99,857,403
District Attorney-Prosecution	11,913,882	Education	
District Attorney-Family Support	6,836,441	Total School Administration	—
Public Defender	8,298,039	Total Library Services	4,861,407
Court Appointed Counsel	—	Total Agricultural Education	117,724
Other	—	Total Other Education	—
Total Judicial	29,378,472	Total Education	4,979,131
Total Police Protection	24,385,619	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,559,424
Adult Detention	22,403,472	Total Cultural Services	285,169
Juvenile Detention	3,688,810	Total Veterans Memorial Building	27,298
Probation	10,088,857	Total Small Craft Harbors	—
Total Detention and Correction	36,181,139	Total Recreation and Cultural	5,871,891
Total Fire Protection	2,839,211	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,490,138
Protective Inspection		Total Interest on Long-Term Debt	3,365,872
Agricultural Commissioner	1,659,420	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,013,689	Total Debt Service	6,856,010
Other	224,048	Total General County Expenditures Before Transfers	411,937,327
Total Protective Inspection	3,897,157	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	95,733	Operating Transfers Between Funds Other Than	—
Recorder	1,534,090	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 411,937,327
Emergency Services	722,093		
Planning and Zoning	9,183,934		
Pound	1,139,121		
Other	12,850		
Total Other Protection	12,687,821		
Total Public Protection	109,369,419		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 366,953,335	\$ 109,948,556	\$ 257,004,779

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Lease Suntrust	—	—	—	—	—	—	\$ 5,414,763
Compensated Absences	—	—	—	—	—	—	25,304,410
Total Other Long-Term Debt Schedule				—	—	—	30,719,173
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 30,719,173

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 93,019,610
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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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses

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

Refuse Enterprise/Activity Statement of Revenues and Expenses

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

Other Enterprise Statement of Revenues and Expenses:

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

Comments

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

1. Informational Note: Revenues for Aid from Other Governmental Agencies - Other Aid, Other Governmental Agencies, have increased significantly due to a transfer of \$112.0 million from the Santa Cruz County Redevelopment Agency.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Shasta

Taxes		Federal	
Property Taxes		Public Assistance Administration	18,551,239
County Wide Secured and Unsecured	\$ 20,310,900	Public Assistance Programs	25,299,248
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	576,619
Property Tax In-Lieu of Vehicle License Fees	18,424,068	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	1,277,418
Prior Year Secured and Unsecured	32,594	Health Grants	15,712,272
Total Property Taxes	38,767,562	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,325,945	Office of Criminal Justice and Planning Programs	14,371
Transportation Tax (Non-Transit)	2,332,126	DEA Programs/Drug and Alcohol Programs	719,562
Property Transfer	412,797	District Attorney Programs	—
Transient Lodging	692,081	Aging Programs	—
Timber Yield	114,216	Senior Citizens Programs	—
Aircraft	—	Road Projects	3,261,935
Construction Development Taxes	—	Law Enforcement	—
Utility Users Tax	—	Other	5,210,286
Other	—	Total Federal	70,622,950
Total Other Taxes	6,877,165	Other Aid	
Total Taxes	45,644,727	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	747,675
Operations	54,931	Total Other Aid	747,675
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	54,931	Assessments and Tax Collection Fees	1,691,762
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	44,812	Auditing and Accounting Fees	1,889
Business Licenses	934,270	Communication Services	—
Construction Permits	868,788	Election Services	94,985
Road Privileges and Permits	44,896	Legal Services	54,867
Zoning Permits	62,031	Planning and Engineering Services	463,266
Franchises	670,437	Agricultural Services	187,565
Other	246,930	Civil Process Services	180,228
Total Licenses Permits and Franchises	2,872,164	Court Fees and Costs	881,998
Fines, Forfeitures and Penalties		Booking Fees	130,833
Vehicle Code Fines	781,230	Estate Fees	128,155
Other Court Fines	282,120	Humane Services	70,948
Forfeitures and Penalties	3,142,247	Law Enforcement Services	2,721,413
Penalties and Cost on Delinquent Taxes	328,103	Recording Fees	1,175,545
Total Fines, Forfeitures and Penalties	4,533,700	Road and Street Services	98,177
Revenue from Use of Money and Property		Health Fees	862,707
Interest	821,750	Mental Health Services	103,165
Rents and Concessions	559,865	California Children Services	—
Royalties	—	Sanitation Services	281,070
Total Revenue from the Use of Money and Property	1,381,615	Institutional Care and Services	430,597
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	—
Highway Users Tax	6,832,315	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	8,875,901	Building Maintenance and Grounds	—
Public Assistance Administration	10,207,582	Administrative Services	1,744,152
Public Assistance Programs	23,329,592	Other	5,026,536
Realignment for Social Services	8,459,185	Total Charges for Current Services	16,329,858
Health:		Miscellaneous Revenue	
Aid for Mental Health	13,655,197	Other Sales	177,813
Realignment for Mental Health	3,163,205	Tobacco Settlement	1,544,527
Medically Indigent Adults	1,089,101	Welfare Repayments	—
Alcohol and Drug Abuse	2,682,944	Cancelled Warrants	69,310
Other Aid for Health	3,078,028	Other	1,996,723
Realignment for Health Services	1,547,460	Total Miscellaneous Revenue	3,788,373
Homeowners' Property Tax Relief	355,058	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	35,671
SB90 Mandated Costs	1,827,837	Proceeds from the Sale of Bonds	—
Public Safety Fund	12,198,553	Other Long-Term Debt Proceeds	389,160
Other:		Total Other Financing Sources	424,831
Supplemental Law Enforcement Services Fund (SLESF/COPS)	289,319	Total General County Revenues Before Transfers	259,593,166
Office of Criminal Justice and Planning Programs	400,195	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	301,671
Law Enforcement	919,902	Total General County Revenues and Transfers In	\$ 259,894,837
Other	14,280,968		
Total State	113,192,342		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Shasta

General			Public Ways and Facilities	
Board of Supervisors	\$	555,124	Total Roads	17,287,264
Clerk of the Board		305,458	Total Transportation Terminals	—
Administrative Officer		(143,810)	Total Transportation Systems	522,607
Other		—	Total Parking Facilities	—
Total Legislative and Administrative		716,772	Total Public Ways and Facilities	17,809,871
Finance			Health	
Auditor-Controller		527,369	Total Public Health	15,060,895
Treasurer-Tax Collector		1,486,855	Total Medical Care	3,623,371
Assessor		3,721,808	Total Mental Health	23,588,495
Other		(47,738)	Total Drug and Alcohol Abuse Services	3,235,991
Total Finance		5,688,294	Total Health	45,508,752
Counsel			Sanitation	
County Counsel		(502,917)	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		(502,917)	Public Assistance	
Total Personnel		(153,600)	Welfare	
Total Elections		1,380,583	Administration	40,929,857
Total Communications		—	Aid Programs - Cash (Grants)	45,100,180
Total Property Management		5,100	Total Welfare	86,030,037
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	—
Courts		—	Other	—
Other		2,686,491	Total Social Services	—
Total Plant Acquisition		2,686,491	General Relief	
Total Promotion		641,179	Aid to Indigents	1,607,867
Total Other General		(949,378)	Indigent Burial	—
Total General		9,512,524	Total General Relief	1,607,867
Public Protection			Total Care of Court Wards	—
Judicial			Total Veteran Services	330,853
Trial Court Maintenance of Effort (MOE)		574,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		334,040	Workforce Investment Act (WIA)	—
Other Trial Court		1,108,495	Other	6,152,413
County Clerk		267,843	Total Other Public Assistance	6,152,413
Grand Jury (Including Audit)		72,313	Total Public Assistance	94,121,170
District Attorney-Prosecution		5,952,156	Education	
District Attorney-Family Support		7,461,361	Total School Administration	—
Public Defender		5,014,518	Total Library Services	1,213,213
Court Appointed Counsel		—	Total Agricultural Education	199,932
Other		848,595	Total Other Education	—
Total Judicial		21,633,705	Total Education	1,413,145
Total Police Protection		19,008,142	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	29,903
Adult Detention		11,349,391	Total Cultural Services	—
Juvenile Detention		3,575,082	Total Veterans Memorial Building	91,406
Probation		5,793,404	Total Small Craft Harbors	—
Total Detention and Correction		20,717,877	Total Recreation and Cultural	121,309
Total Fire Protection		—	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	1,970,595
Protective Inspection			Total Interest on Long-Term Debt	2,417,102
Agricultural Commissioner		1,349,744	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		1,139,353	Total Debt Service	4,387,697
Other		—	Total General County Expenditures Before Transfers	242,421,003
Total Protective Inspection		2,489,097	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)		62,000	Operating Transfers Between Funds Other Than	
Recorder		1,108,240	Governmental and Enterprise	2,508,082
Coroner		1,060,004	Total General County Expenditures and Transfers Out	\$ 244,929,085
Emergency Services		1,073,698		
Planning and Zoning		1,096,363		
Pound		781,615		
Other		515,794		
Total Other Protection		5,697,714		
Total Public Protection		69,546,535		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 132,844,649	\$ 16,699,495	\$ 116,145,154

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 7,933,705
FRM Airport Note	—	—	—	—	—	—	9,821
Postclosure Landfill Liability	—	—	—	—	—	—	10,551,724
Total Other Long-Term Debt Schedule				—	—	—	18,495,250
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,495,250

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 76,750,867
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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	\$ 21,032
Local Cash Grants	—
State Cash Grants	300,000
Federal Cash Grants	—
Other Revenues	—
Total Revenues	321,032
Purchased Transportation	—
Other Expenses	315,899
Total Expenses	315,899
Net Transit Income (Loss)	5,133
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 5,133
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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	72,894
Total Operating Expenses		<u>82,300</u>
Net Operating Income (Loss)		<u>(9,406)</u>
Total Non-Operating Revenue		128,436
Total Non-Operating Expenses		<u>698</u>
Income (Loss) Before Operating Transfers		<u>118,332</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>118,332</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>109,896</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	2,993,065
Total Operating Expenses		<u>1,306,092</u>
Net Operating Income (Loss)		<u>1,686,973</u>
Total Non-Operating Revenues		119,415
Total Non-Operating Expenses		<u>47,017</u>
Income (Loss) Before Operating Transfers		<u>1,759,371</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>1,759,371</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>2,259,585</u>

Other Enterprise Statement of Revenues and Expenses:

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

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, \$1,080,155; Finance - Other, \$123,299; County Counsel, \$1,395,991; Personnel, \$967,147; and Other General, \$1,436,416. Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,113,495
County Wide Secured and Unsecured	\$	3,036,134	Public Assistance Programs	465,975
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		342,666	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		1,290	Health Grants	—
Total Property Taxes		3,380,090	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		107,311	Office of Criminal Justice and Planning Programs	151,253
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	597,269
Property Transfer		28,816	District Attorney Programs	—
Transient Lodging		289,304	Aging Programs	—
Timber Yield		22,694	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,068,593
Other		—	Total Federal	3,396,585
Total Other Taxes		448,125	Other Aid	
Total Taxes		3,828,215	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	22,945
Licenses, Permits and Franchises			Property Tax Administrative Fees	76,080
Animal Licenses		2,687	Auditing and Accounting Fees	66,793
Business Licenses		—	Communication Services	—
Construction Permits		64,466	Election Services	2,981
Road Privileges and Permits		—	Legal Services	229,886
Zoning Permits		—	Planning and Engineering Services	6,044
Franchises		37,494	Agricultural Services	—
Other		2,192	Civil Process Services	—
Total Licenses Permits and Franchises		106,839	Court Fees and Costs	1,075
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,050	Estate Fees	—
Other Court Fines		30,961	Humane Services	—
Forfeitures and Penalties		66,555	Law Enforcement Services	70,482
Penalties and Cost on Delinquent Taxes		144,077	Recording Fees	24,920
Total Fines, Forfeitures and Penalties		242,643	Road and Street Services	383,110
Revenue from Use of Money and Property			Health Fees	54,209
Interest		58,947	Mental Health Services	128,559
Rents and Concessions		35,739	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		94,686	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	1,031
State			Park and Recreation Fees	—
Highway Users Tax		1,210,358	Other:	
Motor Vehicle In-Lieu Tax		6,228	Personnel Services	190,000
Realignment from the Vehicle License Fee Fund		296,118	Building Maintenance and Grounds	220,135
Public Assistance Administration		561,401	Administrative Services	400,475
Public Assistance Programs		520,297	Other	968,740
Realignment for Social Services		462,314	Total Charges for Current Services	2,847,465
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,533,121	Other Sales	2,100
Realignment for Mental Health		185,404	Tobacco Settlement	38,390
Medically Indigent Adults		—	Welfare Repayments	27,580
Alcohol and Drug Abuse		100,294	Cancelled Warrants	31,975
Other Aid for Health		179,838	Other	156,557
Realignment for Health Services		67,328	Total Miscellaneous Revenue	256,602
Homeowners' Property Tax Relief		37,192	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		431	Proceeds from the Sale of Bonds	—
Public Safety Fund		89,207	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		327,075	Total General County Revenues Before Transfers	19,599,811
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		55,312	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		406,699	Total General County Revenues and Transfers In	\$ 19,599,811
Other		1,788,159		
Total State		8,826,776		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Sierra

General			Public Ways and Facilities	
Board of Supervisors	\$	299,861	Total Roads	4,325,075
Clerk of the Board		168,536	Total Transportation Terminals	—
Administrative Officer		—	Total Transportation Systems	—
Other		49,831	Total Parking Facilities	—
Total Legislative and Administrative		518,228	Total Public Ways and Facilities	4,325,075
Finance			Health	
Auditor-Controller		510,115	Total Public Health	1,197,753
Treasurer-Tax Collector		302,214	Total Medical Care	—
Assessor		479,612	Total Mental Health	1,861,957
Other		96,918	Total Drug and Alcohol Abuse Services	116,903
Total Finance		1,388,859	Total Health	3,176,613
Counsel			Sanitation	
County Counsel		333,771	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		333,771	Public Assistance	
Total Personnel		—	Welfare	
Total Elections		84,318	Administration	1,845,148
Total Communications		214,875	Aid Programs - Cash (Grants)	336,208
Total Property Management		187,378	Total Welfare	2,181,356
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	846,956
Courts		—	Other	—
Other		—	Total Social Services	846,956
Total Plant Acquisition		—	General Relief	
Total Promotion		44,708	Aid to Indigents	—
Total Other General		79,417	Indigent Burial	—
Total General		2,851,554	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		6,113	Workforce Investment Act (WIA)	—
Other Trial Court		25,701	Other	86,179
County Clerk		—	Total Other Public Assistance	86,179
Grand Jury (Including Audit)		12,853	Total Public Assistance	3,114,491
District Attorney-Prosecution		300,007	Education	
District Attorney-Family Support		—	Total School Administration	—
Public Defender		93,945	Total Library Services	23,160
Court Appointed Counsel		—	Total Agricultural Education	—
Other		3,068	Total Other Education	—
Total Judicial		490,208	Total Education	23,160
Total Police Protection		2,746,345	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	438,880
Adult Detention		209,157	Total Cultural Services	—
Juvenile Detention		—	Total Veterans Memorial Building	—
Probation		424,669	Total Small Craft Harbors	—
Total Detention and Correction		633,826	Total Recreation and Cultural	438,880
Total Fire Protection		—	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	60,319
Protective Inspection			Total Interest on Long-Term Debt	23,318
Agricultural Commissioner		41,992	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		202,413	Total Debt Service	83,637
Other		—	Total General County Expenditures Before Transfers	18,811,394
Total Protective Inspection		244,405	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	15,000
Local Agency Formation Commission (LAFCO)		5,355	Operating Transfers Between Funds Other Than	—
Recorder		168,540	Governmental and Enterprise	—
Coroner		—	Total General County Expenditures and Transfers Out	\$ 18,826,394
Emergency Services		96,810		
Planning and Zoning		376,121		
Pound		—		
Other		36,374		
Total Other Protection		683,200		
Total Public Protection		4,797,984		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,456,192	\$ 3,625,970	\$ 1,830,222

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	—	—	—	—	—	—	\$ 100,261
Cat 143H	—	—	—	—	—	—	204,221
Closure/Postclosure	—	—	—	—	—	—	2,248,593
Lease 938 GII Wheel Loader	—	—	—	—	—	—	39,066
Lease D-6R Waste Disposal Dozer	—	—	—	—	—	—	2,171
Total Other Long-Term Debt Schedule				—	—	—	2,594,312
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,594,312

**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	\$ 11,988
Local Cash Grants	54,849
State Cash Grants	—
Federal Cash Grants	115,000
Other Revenues	—
Total Revenues	181,837
Purchased Transportation	119,881
Other Expenses	19,460
Total Expenses	139,341
Net Transit Income (Loss)	42,496
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 42,496
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 2010-11
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		<u>10,091</u>
Net Operating Income (Loss)		<u>(10,091)</u>
Total Non-Operating Revenue		125
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(9,966)</u>
Transfers In from the County		15,000
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>15,000</u>
Net Income (Loss)	\$	<u>5,034</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	768,168
Total Operating Expenses		<u>691,935</u>
Net Operating Income (Loss)		<u>76,233</u>
Total Non-Operating Revenues		78,591
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>154,824</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>154,824</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,601,423
County Wide Secured and Unsecured	\$	9,899,377	Public Assistance Programs	3,429,248
Less Than County Wide Funds - Secured and Unsecured		139,890	Health Administration	349,364
Property Tax In-Lieu of Vehicle License Fees		5,079,749	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		642,117	Health Grants	330,743
Total Property Taxes		15,761,133	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		752,998	Office of Criminal Justice and Planning Programs	384,114
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	657,675
Property Transfer		136,498	District Attorney Programs	3,706
Transient Lodging		438,456	Aging Programs	—
Timber Yield		169,481	Senior Citizens Programs	—
Aircraft		—	Road Projects	323,512
Construction Development Taxes		—	Law Enforcement	823,057
Utility Users Tax		—	Other	6,094,647
Other		—		
Total Other Taxes		1,497,433	Total Federal	17,997,489
Total Taxes		17,258,566	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	54,532
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	54,532
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		50,538	Assessments and Tax Collection Fees	37,217
Business Licenses		195,576	Property Tax Administrative Fees	216,431
Construction Permits		424,285	Auditing and Accounting Fees	—
Road Privileges and Permits		—	Communication Services	10,465
Zoning Permits		2,282	Election Services	51,815
Franchises		235,491	Legal Services	265,253
Other		215,312	Planning and Engineering Services	98,952
Total Licenses Permits and Franchises		1,123,484	Agricultural Services	259,673
Fines, Forfeitures and Penalties			Civil Process Services	44,116
Vehicle Code Fines		700,243	Court Fees and Costs	1,168
Other Court Fines		1,423,532	Booking Fees	64,509
Forfeitures and Penalties		101,294	Estate Fees	28,896
Penalties and Cost on Delinquent Taxes		132,859	Humane Services	4,188
Total Fines, Forfeitures and Penalties		2,357,928	Law Enforcement Services	926,943
Revenue from Use of Money and Property			Recording Fees	348,507
Interest		470,175	Road and Street Services	581,431
Rents and Concessions		573,996	Health Fees	125,420
Royalties		—	Mental Health Services	76,878
Total Revenue from the Use of Money and Property		1,044,171	California Children Services	170
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	64,656
Highway Users Tax		4,302,987	Library Services	14,752
Motor Vehicle In-Lieu Tax		—	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund		1,293,142	Other:	
Public Assistance Administration		6,162,388	Personnel Services	—
Public Assistance Programs		4,145,766	Building Maintenance and Grounds	—
Realignment for Social Services		2,603,271	Administrative Services	467,026
Health:			Other	2,189,483
Aid for Mental Health		14,519,741	Total Charges for Current Services	5,877,949
Realignment for Mental Health		887,466	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	113,960
Alcohol and Drug Abuse		147,682	Tobacco Settlement	39,131
Other Aid for Health		553,173	Welfare Repayments	90,625
Realignment for Health Services		696,544	Cancelled Warrants	—
Homeowners' Property Tax Relief		164,792	Other	812,511
Open Space Tax Relief		—	Total Miscellaneous Revenue	1,056,227
SB90 Mandated Costs		153,268	Other Financing Sources	
Public Safety Fund		2,380,114	Sale of Fixed Assets	48,702
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		121,360	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	48,702
Library		23,000	Total General County Revenues Before Transfers	93,056,503
District Attorney Programs		117,443	Transfers In	
Law Enforcement		1,629,074	Total Transfers In from Enterprises	3,942
Other		6,336,244	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		46,237,455	Total General County Revenues and Transfers In	\$ 93,060,445

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Siskiyou

General		Public Ways and Facilities	
Board of Supervisors	\$ 469,010	Total Roads	11,762,262
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	633,180	Total Transportation Systems	19,301
Other	221,126	Total Parking Facilities	—
Total Legislative and Administrative	1,323,316	Total Public Ways and Facilities	11,781,563
Finance		Health	
Auditor-Controller	1,091,143	Total Public Health	5,086,573
Treasurer-Tax Collector	688,869	Total Medical Care	—
Assessor	1,379,151	Total Mental Health	12,655,776
Other	—	Total Drug and Alcohol Abuse Services	637,112
Total Finance	3,159,163	Total Health	18,379,461
Counsel		Sanitation	
County Counsel	1,433,913	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,433,913	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	316,900	Administration	7,925,219
Total Communications	—	Aid Programs - Cash (Grants)	9,368,045
Total Property Management	726,458	Total Welfare	17,293,264
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,576,245
Courts	—	Other	—
Other	1,407,427	Total Social Services	1,576,245
Total Plant Acquisition	1,407,427	General Relief	
Total Promotion	139,659	Aid to Indigents	150,838
Total Other General	1,606,041	Indigent Burial	34,480
Total General	10,112,877	Total General Relief	185,318
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	77,938
Trial Court Maintenance of Effort (MOE)	482,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	296,519	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	375,890	Total Other Public Assistance	—
Grand Jury (Including Audit)	31,812	Total Public Assistance	19,132,765
District Attorney-Prosecution	2,087,839	Education	
District Attorney-Family Support	2,351,833	Total School Administration	—
Public Defender	717,628	Total Library Services	366,513
Court Appointed Counsel	593,586	Total Agricultural Education	80,238
Other	290,308	Total Other Education	—
Total Judicial	7,227,499	Total Education	446,751
Total Police Protection	8,985,936	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	4,059,321	Total Cultural Services	19,698
Juvenile Detention	1,421,542	Total Veterans Memorial Building	—
Probation	1,877,313	Total Small Craft Harbors	—
Total Detention and Correction	7,358,176	Total Recreation and Cultural	19,698
Total Fire Protection	308,377	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	263,020
Protective Inspection		Total Interest on Long-Term Debt	1,051,579
Agricultural Commissioner	1,439,362	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	532,935	Total Debt Service	1,314,599
Other	—	Total General County Expenditures Before Transfers	89,789,966
Total Protective Inspection	1,972,297	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,942
Local Agency Formation Commission (LAFCO)	12,500	Operating Transfers Between Funds Other Than	—
Recorder	247,638	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 89,793,908
Emergency Services	504,148		
Planning and Zoning	487,883		
Pound	218,202		
Other	1,279,596		
Total Other Protection	2,749,967		
Total Public Protection	28,602,252		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 41,256,188	\$ 10,642,187	\$ 30,614,001

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 525,000	\$ 16,095,000
Total Pension Obligation Bonds				16,620,000	16,620,000	525,000	16,095,000
Other Long-Term Debt Schedule							
Solid Waste Facility Compliance	—	—	—	—	—	—	166,667
Juvenile Hall - I-Bank debt	—	—	—	—	—	—	1,736,178
Postclosure Liability	—	—	—	—	—	—	11,952,827
Public Defender - Copier	—	—	—	—	—	—	510
Sheriff Ford Lease #4	—	—	—	—	—	—	—
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,629,871
Total Other Long-Term Debt Schedule				—	—	—	15,486,053
County Total Bonds and Other Long-Term Debt				\$ 16,620,000	\$ 16,620,000	\$ 525,000	\$ 31,581,053

**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	\$ 240,220
Local Cash Grants	989,004
State Cash Grants	474,157
Federal Cash Grants	191,123
Other Revenues	809
Total Revenues	1,895,313
Purchased Transportation	—
Other Expenses	1,834,312
Total Expenses	1,834,312
Net Transit Income (Loss)	61,001
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 61,001
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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 101,680
Total Operating Expenses	<u>833,831</u>
Net Operating Income (Loss)	<u>(732,151)</u>
Total Non-Operating Revenue	266,316
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(465,835)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (465,835)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 1,973,572
Total Operating Expenses	<u>1,462,447</u>
Net Operating Income (Loss)	<u>511,125</u>
Total Non-Operating Revenues	228,039
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>739,164</u>
Transfers In from the County	<u>3,942</u>
Transfers Out to the County	<u>3,942</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 739,164</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Solano

Taxes			Federal	
Property Taxes			Public Assistance Administration	30,067,418
County Wide Secured and Unsecured	\$	63,660,284	Public Assistance Programs	66,048,310
Less Than County Wide Funds - Secured and Unsecured		6,613,857	Health Administration	605,946
Property Tax In-Lieu of Vehicle License Fees		38,181,680	Workforce Investment Act (WIA)	6,093,072
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		133,434	Health Grants	2,935,149
Total Property Taxes		108,589,255	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,203,681	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		735,017	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,490,597	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	1,012,860
Utility Users Tax		—	Other	2,116,717
Other		3,633,490	Total Federal	108,879,472
Total Other Taxes		7,062,785	Other Aid	
Total Taxes		115,652,040	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	24,522,496
Operations		—	Total Other Aid	24,522,496
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,957,268
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		29,781	Auditing and Accounting Fees	1,309,051
Business Licenses		1,526,069	Communication Services	—
Construction Permits		6,082,721	Election Services	493,087
Road Privileges and Permits		64,627	Legal Services	507,679
Zoning Permits		99,642	Planning and Engineering Services	945,384
Franchises		628,684	Agricultural Services	138,777
Other		2,205,688	Civil Process Services	379,868
Total Licenses Permits and Franchises		10,637,212	Court Fees and Costs	1,029,083
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,376,809	Estate Fees	212,085
Other Court Fines		1,108,862	Humane Services	172,994
Forfeitures and Penalties		1,840,484	Law Enforcement Services	7,065,415
Penalties and Cost on Delinquent Taxes		8,314,469	Recording Fees	2,341,622
Total Fines, Forfeitures and Penalties		14,640,624	Road and Street Services	911,507
Revenue from Use of Money and Property			Health Fees	13,077,700
Interest		2,093,311	Mental Health Services	7,210,774
Rents and Concessions		766,037	California Children Services	3,593,504
Royalties		2,641	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,861,989	Institutional Care and Services	688,910
Aid from Other Governmental Agencies			Library Services	4,704,524
State			Park and Recreation Fees	430,540
Highway Users Tax		9,040,661	Other:	
Motor Vehicle In-Lieu Tax		746,338	Personnel Services	—
Realignment from the Vehicle License Fee Fund		14,372,530	Building Maintenance and Grounds	—
Public Assistance Administration		32,259,125	Administrative Services	1,531,658
Public Assistance Programs		31,754,533	Other	28,461,306
Realignment for Social Services		12,293,730	Total Charges for Current Services	79,162,736
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,922,617	Other Sales	87,641
Realignment for Mental Health		7,677,196	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		897,648	Cancelled Warrants	—
Other Aid for Health		13,778,693	Other	6,105,718
Realignment for Health Services		3,636,589	Total Miscellaneous Revenue	6,193,359
Homeowners' Property Tax Relief		1,163,214	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	227,956
SB90 Mandated Costs		821,308	Proceeds from the Sale of Bonds	—
Public Safety Fund		27,259,987	Other Long-Term Debt Proceeds	10,000,000
Other:			Total Other Financing Sources	10,227,956
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,259,754	Total General County Revenues Before Transfers	553,679,572
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		463,943	Total Transfers In from Enterprises	144,695
District Attorney Programs		1,589,649	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,288,418	Total General County Revenues and Transfers In	\$ 553,824,267
Other		11,675,755		
Total State		180,901,688		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Solano

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,781,534	Total Roads	14,452,075
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,143,587	Total Transportation Systems	—
Other	1,627,873	Total Parking Facilities	—
Total Legislative and Administrative	6,552,994	Total Public Ways and Facilities	14,452,075
Finance		Health	
Auditor-Controller	3,723,589	Total Public Health	45,665,969
Treasurer-Tax Collector	2,978,869	Total Medical Care	8,478,557
Assessor	5,682,550	Total Mental Health	45,557,223
Other	—	Total Drug and Alcohol Abuse Services	5,181,515
Total Finance	12,385,008	Total Health	104,883,264
Counsel		Sanitation	
County Counsel	2,991,714	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,991,714	Public Assistance	
Total Personnel	2,453,053	Welfare	
Total Elections	2,748,370	Administration	66,836,651
Total Communications	—	Aid Programs - Cash (Grants)	53,063,042
Total Property Management	285,972	Total Welfare	119,899,693
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	11,540,066
Courts	18,380	Other	5,655,019
Other	10,761,702	Total Social Services	17,195,085
Total Plant Acquisition	10,780,082	General Relief	
Total Promotion	304,089	Aid to Indigents	13,069,877
Total Other General	12,028,347	Indigent Burial	5,672
Total General	50,529,629	Total General Relief	13,075,549
Public Protection		Total Care of Court Wards	76,226
Judicial		Total Veteran Services	557,343
Trial Court Maintenance of Effort (MOE)	9,228,541	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	361,266	Workforce Investment Act (WIA)	6,321,138
Other Trial Court	4,531,796	Other	—
County Clerk	—	Total Other Public Assistance	6,321,138
Grand Jury (Including Audit)	126,755	Total Public Assistance	157,125,034
District Attorney-Prosecution	18,551,600	Education	
District Attorney-Family Support	11,460,382	Total School Administration	—
Public Defender	11,939,600	Total Library Services	16,740,168
Court Appointed Counsel	—	Total Agricultural Education	310,659
Other	2,216,562	Total Other Education	—
Total Judicial	58,416,502	Total Education	17,050,827
Total Police Protection	60,138,543	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,489,754
Adult Detention	2,979,979	Total Cultural Services	—
Juvenile Detention	9,409,516	Total Veterans Memorial Building	—
Probation	19,048,121	Total Small Craft Harbors	—
Total Detention and Correction	31,437,616	Total Recreation and Cultural	1,489,754
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	18,663,794
Protective Inspection		Total Interest on Long-Term Debt	10,221,719
Agricultural Commissioner	2,577,444	Total Interest on Short-Term Notes and Warrants	90,661
Building Inspector	907,634	Total Debt Service	28,976,174
Other	—	Total General County Expenditures Before Transfers	545,748,892
Total Protective Inspection	3,485,078	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,563,469	Governmental and Enterprise	—
Coroner	1,480,860	Total General County Expenditures and Transfers Out	\$ 545,748,892
Emergency Services	1,481,066		
Planning and Zoning	10,736,987		
Pound	2,347,974		
Other	154,040		
Total Other Protection	17,764,396		
Total Public Protection	171,242,135		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 461,934,424	\$ 109,759,878	\$ 352,174,546

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 67,095,000	\$ 29,570,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	4,150,000	38,235,000
Taxable Pension Refunding Bonds	2010	2011	2015	10,000,000	10,000,000	—	10,000,000
Total Pension Obligation Bonds				149,050,000	149,050,000	71,245,000	77,805,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	381,853	—
Total State Construction Loans				1,300,000	—	381,853	—
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	25,515,294
Compensated Absences (Enterprise)	—	—	—	—	—	—	467,226
Motorola Capital Lease	—	—	—	—	—	—	513,792
Suisun Library	—	—	—	—	—	—	1,023,890
Total Other Long-Term Debt Schedule				—	—	—	27,520,202
County Total Bonds and Other Long-Term Debt				\$ 150,350,000	\$ 149,050,000	\$ 71,626,853	\$ 105,325,202

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 183,331,992

* 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	\$ 32,545
Local Cash Grants	108,661
State Cash Grants	—
Federal Cash Grants	75,761
Other Revenues	—
Total Revenues	<u>216,967</u>
Purchased Transportation	—
Other Expenses	216,967
Total Expenses	<u>216,967</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 589,765
Total Operating Expenses	<u>1,743,811</u>
Net Operating Income (Loss)	<u>(1,154,046)</u>
Total Non-Operating Revenue	2,554,771
Total Non-Operating Expenses	<u>122,408</u>
Income (Loss) Before Operating Transfers	<u>1,278,317</u>
Transfers In from the County	—
Transfers Out to the County	<u>16,266</u>
Net Transfers In (Out)	<u>(16,266)</u>
Net Income (Loss)	<u>\$ 1,262,051</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 6,487</u>

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

Other Enterprise Statement of Revenues and Expenses:		Fouts Springs YF
Total Operating Revenue	\$	3,205,904
Total Operating Expense		<u>3,957,164</u>
Net Operating Income (Loss)		<u>(751,260)</u>
Total Non-Operating Revenue		390,439
Total Non-Operating Expenses		<u>122,337</u>
Income (Loss) Before Operating Transfers		<u>(483,158)</u>
Transfers In from the County		—
Transfers Out to the County		<u>128,429</u>
Net Transfers In (Out)		<u>(128,429)</u>
Net Income (Loss)	\$	<u>(611,587)</u>
Current Year Capital Outlay	\$	<u>—</u>

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 \$3.6 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Sonoma

Taxes		Federal	
Property Taxes		Public Assistance Administration	15,242,769
County Wide Secured and Unsecured	\$ 134,379,902	Public Assistance Programs	15,171,357
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	45,993,268	Workforce Investment Act (WIA)	3,399,955
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	683,919	Health Grants	4,179,681
Total Property Taxes	181,057,089	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	13,016,263	Office of Criminal Justice and Planning Programs	307,150
Transportation Tax (Non-Transit)	100,000	DEA Programs/Drug and Alcohol Programs	100,000
Property Transfer	2,960,484	District Attorney Programs	9,850,483
Transient Lodging	7,929,645	Aging Programs	2,127,698
Timber Yield	26,441	Senior Citizens Programs	771,300
Aircraft	—	Road Projects	8,326,230
Construction Development Taxes	—	Law Enforcement	1,627,367
Utility Users Tax	—	Other	4,881,908
Other	2,912,761	Total Federal	65,985,898
Total Other Taxes	26,945,594	Other Aid	
Total Taxes	208,002,683	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	27,286,726
Operations	—	Total Other Aid	27,286,726
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	3,966,313
Licenses, Permits and Franchises		Property Tax Administrative Fees	3,133,360
Animal Licenses	691,223	Auditing and Accounting Fees	3,217,533
Business Licenses	2,800,264	Communication Services	265,023
Construction Permits	8,266,292	Election Services	833,463
Road Privileges and Permits	45,202	Legal Services	2,670,337
Zoning Permits	—	Planning and Engineering Services	2,785,678
Franchises	3,587,994	Agricultural Services	725,304
Other	1,602,715	Civil Process Services	409,471
Total Licenses Permits and Franchises	16,993,690	Court Fees and Costs	947,285
Fines, Forfeitures and Penalties		Booking Fees	306,650
Vehicle Code Fines	366,240	Estate Fees	58,951
Other Court Fines	5,090,554	Humane Services	81,782
Forfeitures and Penalties	2,822,768	Law Enforcement Services	1,931,739
Penalties and Cost on Delinquent Taxes	13,034,862	Recording Fees	3,251,669
Total Fines, Forfeitures and Penalties	21,314,424	Road and Street Services	1,891,956
Revenue from Use of Money and Property		Health Fees	3,699,061
Interest	9,359,991	Mental Health Services	2,286,269
Rents and Concessions	1,131,634	California Children Services	640
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	10,491,625	Institutional Care and Services	1,027,322
Aid from Other Governmental Agencies		Library Services	29,978
State		Park and Recreation Fees	3,523,731
Highway Users Tax	12,910,255	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	20,728,680	Building Maintenance and Grounds	—
Public Assistance Administration	73,036,101	Administrative Services	3,440,504
Public Assistance Programs	35,299,356	Other	15,312,715
Realignment for Social Services	15,610,890	Total Charges for Current Services	55,796,734
Health:		Miscellaneous Revenue	
Aid for Mental Health	20,632,446	Other Sales	2,456,505
Realignment for Mental Health	8,364,258	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	4,027,649	Cancelled Warrants	23,738
Other Aid for Health	21,189,511	Other	50,046,435
Realignment for Health Services	5,852,262	Total Miscellaneous Revenue	52,526,678
Homeowners' Property Tax Relief	1,329,402	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	6,742	Proceeds from the Sale of Bonds	—
Public Safety Fund	31,994,503	Other Long-Term Debt Proceeds	1,475,000
Other:		Total Other Financing Sources	1,475,000
Supplemental Law Enforcement Services Fund (SLESF/COPS)	383,262	Total General County Revenues Before Transfers	743,596,567
Office of Criminal Justice and Planning Programs	369,032	Transfers In	
Library	—	Total Transfers In from Enterprises	194,495
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	4,126,710	Total General County Revenues and Transfers In	\$ 743,791,062
Other	27,862,050		
Total State	283,723,109		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,786,989	Total Roads	33,859,335
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,501,925	Total Transportation Systems	—
Other	890,402	Total Parking Facilities	—
Total Legislative and Administrative	6,179,316	Total Public Ways and Facilities	33,859,335
Finance		Health	
Auditor-Controller	10,414,957	Total Public Health	52,436,692
Treasurer-Tax Collector	5,095,815	Total Medical Care	—
Assessor	9,149,608	Total Mental Health	47,872,735
Other	1,053,904	Total Drug and Alcohol Abuse Services	13,031,460
Total Finance	25,714,284	Total Health	113,340,887
Counsel		Sanitation	
County Counsel	4,606,934	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,606,934	Public Assistance	
Total Personnel	4,310,465	Welfare	
Total Elections	3,478,056	Administration	87,275,742
Total Communications	1,400,452	Aid Programs - Cash (Grants)	45,775,394
Total Property Management	10,835,195	Total Welfare	133,051,136
Plant Acquisition		Social Services	
Jails	5,961,121	Administration and Programs	26,363,043
Courts	—	Other	—
Other	15,613,564	Total Social Services	26,363,043
Total Plant Acquisition	21,574,685	General Relief	
Total Promotion	3,980,931	Aid to Indigents	1,382,083
Total Other General	24,432,498	Indigent Burial	—
Total General	106,512,816	Total General Relief	1,382,083
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	443,560
Trial Court Maintenance of Effort (MOE)	7,601,654	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	893,051	Workforce Investment Act (WIA)	3,011,747
Other Trial Court	9,503,759	Other	5,966,654
County Clerk	529,578	Total Other Public Assistance	8,978,401
Grand Jury (Including Audit)	70,409	Total Public Assistance	170,218,223
District Attorney-Prosecution	20,466,056	Education	
District Attorney-Family Support	13,869,828	Total School Administration	—
Public Defender	9,170,951	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	620,865
Other	—	Total Other Education	—
Total Judicial	62,105,286	Total Education	620,865
Total Police Protection	61,660,340	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,346,099
Adult Detention	54,726,932	Total Cultural Services	—
Juvenile Detention	25,074,355	Total Veterans Memorial Building	1,588,470
Probation	16,159,084	Total Small Craft Harbors	—
Total Detention and Correction	95,960,371	Total Recreation and Cultural	12,934,569
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	26,330,491
Protective Inspection		Total Interest on Long-Term Debt	31,391,318
Agricultural Commissioner	4,566,290	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	57,721,809
Other	867,299	Total General County Expenditures Before Transfers	748,837,328
Total Protective Inspection	5,433,589	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	483,531
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,128,612	Total General County Expenditures and Transfers Out	\$ 749,320,859
Coroner	2,158,602		
Emergency Services	3,312,133		
Planning and Zoning	17,001,044		
Pound	3,740,409		
Other	128,438		
Total Other Protection	28,469,238		
Total Public Protection	253,628,824		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 505,925,000	\$ 226,352,659	\$ 279,572,341

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 71,180,000	\$ 26,220,000
Pension Fund Obligation 2003 A	2003	2003	2022	210,200,000	210,200,000	28,355,000	181,845,000
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	102,480,000	515,455,000
Revenue Bonds							
Measure F Sales Tax 2007 A	2007	2012	2030	93,845,000	93,845,000	—	93,845,000
Measure F Sales Tax 2007 B	2007	2011	2011	3,040,000	3,040,000	—	3,040,000
Total Revenue Bonds				96,885,000	96,885,000	—	96,885,000
Special Assessment Bonds							
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	215,000	35,000
1915 Act - Airport Business Center 97	1997	1998	2010	3,120,000	1,621,000	1,621,000	—
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	507,000	41,000
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	1,056,000	102,000
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	616,576	4,250,000
SCEIP Special Assess 10 yr 2010	2009	2010	2019	1,455,757	1,455,757	190,906	1,264,851
SCEIP Special Assess 10 yr 2011	2009	2011	2020	1,687,989	1,687,989	252,049	1,435,940
SCEIP Special Assess 20 yr 2010	2009	2010	2029	7,068,279	7,068,279	715,829	6,352,450
SCEIP Special Assess 20 yr 2011	2009	2011	2030	19,563,631	19,563,631	2,148,283	17,415,348
SCEIP Special Assess 5 yr 2011	2009	2011	2015	144,650	144,650	14,727	129,923
SCEIP Special Assess 5yr 2010	2009	2010	2014	11,830	11,830	3,120	8,710
Total Special Assessment Bonds				41,792,339	38,375,712	7,340,490	31,035,222
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	3,841,645	3,396,260
Hangar and Building	2003	—	—	2,545,000	—	786,621	1,063,238
Hangar	2009	—	—	593,749	—	110,726	426,136
Hangar #3	2009	—	—	929,813	—	143,612	677,335
Total State Construction Loans				16,859,875	—	4,882,604	5,562,969
Other Long-Term Debt Schedule							
Airport Security Syetem	—	—	—	—	—	—	579,723
Compensated Absences	—	—	—	—	—	—	33,544,598
Helicopter	—	—	—	—	—	—	1,554,823
International Truck - Refuse	—	—	—	—	—	—	129,876
Postclosure Landfill Liability	—	—	—	—	—	—	56,209,710
Refuse Cat Loader	—	—	—	—	—	—	327,814
Sheriff Marine Unit (Truck)	—	—	—	—	—	—	6,259
Short-Term Capital Leases	—	—	—	—	—	—	64,456
Various Short-Term Capital Leases	—	—	—	—	—	—	38,924
Wheel Loader	—	—	—	—	—	—	77,955
Total Other Long-Term Debt Schedule				—	—	—	92,534,138
County Total Bonds and Other Long-Term Debt				\$ 773,472,214	\$ 753,195,712	\$ 114,703,094	\$ 741,472,329
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$ 67,791,232					

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

Table 6. Counties Annual Report — Fiscal Year 2010-11

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	657,200
Net Operating Income (Loss)	<u>(657,200)</u>
Total Non-Operating Revenue	188,000
Total Non-Operating Expenses	177,600
Net Non-Operating Income	<u>10,400</u>
Net Income Before Extraordinary Items	<u>(646,800)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(646,800)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (646,800)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,168,258
Local Cash Grants	6,494,723
State Cash Grants	2,270,168
Federal Cash Grants	1,631,360
Other Revenues	48,854
Total Revenues	<u>12,613,363</u>
Purchased Transportation	8,380,458
Other Expenses	7,091,627
Total Expenses	<u>15,472,085</u>
Net Transit Income (Loss)	<u>(2,858,722)</u>
Gain or Loss on Disposal of Fixed Assets	13,750
Total Operator Net Income (Loss)	<u>\$ (2,844,972)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ 89,029
Total State Capital Grants	10,576
Total Federal Capital Grants	43,141
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 142,746</u>

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 3,390,068
Total Operating Expenses	<u>3,933,555</u>
Net Operating Income (Loss)	<u>(543,487)</u>
Total Non-Operating Revenue	3,213,149
Total Non-Operating Expenses	<u>121,510</u>
Income (Loss) Before Operating Transfers	<u>2,548,152</u>
Transfers In from the County	76,587
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>76,587</u>
Net Income (Loss)	<u>\$ 2,624,739</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 4,018,687</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 32,666,505
Total Operating Expenses	<u>32,332,319</u>
Net Operating Income (Loss)	<u>334,186</u>
Total Non-Operating Revenues	168,986
Total Non-Operating Expenses	<u>380,416</u>
Income (Loss) Before Operating Transfers	<u>122,756</u>
Transfers In from the County	—
Transfers Out to the County	<u>194,253</u>
Net Transfers In (Out)	<u>(194,253)</u>
Net Income (Loss)	<u>\$ (71,497)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,683,628</u>

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 1,747,226
Total Operating Expense	<u>1,840,451</u>
Net Operating Income (Loss)	<u>(93,225)</u>
Total Non-Operating Revenue	(337)
Total Non-Operating Expenses	<u>183,620</u>
Income (Loss) Before Operating Transfers	<u>(277,182)</u>
Transfers In from the County	406,944
Transfers Out to the County	<u>242</u>
Net Transfers In (Out)	<u>406,702</u>
Net Income (Loss)	<u>\$ 129,520</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: SCEIP	
Total Operating Revenue	\$ 2,791,598
Total Operating Expense	<u>1,615,129</u>
Net Operating Income (Loss)	<u>1,176,469</u>
Total Non-Operating Revenue	299,081
Total Non-Operating Expenses	<u>1,152,453</u>
Income (Loss) Before Operating Transfers	<u>323,097</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 323,097</u>
Current Year Capital Outlay	<u>\$ —</u>

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 \$2.9 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	85,838,142
County Wide Secured and Unsecured	\$	39,182,349	Public Assistance Programs	42,832,369
Less Than County Wide Funds - Secured and Unsecured		966,842	Health Administration	2,014,892
Property Tax In-Lieu of Vehicle License Fees		45,292,718	Workforce Investment Act (WIA)	13,438,837
Voter Approved Indebtedness		—	Community Development Block Grant	5,473,924
Prior Year Secured and Unsecured		256,587	Health Grants	10,760,060
Total Property Taxes		85,698,496	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		14,775,249	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,354,042	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,198,950	District Attorney Programs	—
Transient Lodging		661,155	Aging Programs	1,860,457
Timber Yield		—	Senior Citizens Programs	—
Aircraft		315,570	Road Projects	10,571,828
Construction Development Taxes		1,672,917	Law Enforcement	2,060,105
Utility Users Tax		—	Other	2,570,676
Other		7,200,489	Total Federal	177,421,290
Total Other Taxes		27,178,372	Other Aid	
Total Taxes		112,876,868	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	7,915,349
Operations		—	Total Other Aid	7,915,349
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	396,234
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,002,481
Animal Licenses		—	Auditing and Accounting Fees	80
Business Licenses		84,593	Communication Services	—
Construction Permits		1,430,286	Election Services	436,340
Road Privileges and Permits		750	Legal Services	294,033
Zoning Permits		120,410	Planning and Engineering Services	596,213
Franchises		1,005,292	Agricultural Services	681,698
Other		707,434	Civil Process Services	629,105
Total Licenses Permits and Franchises		3,348,765	Court Fees and Costs	995,510
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,567,392	Estate Fees	258,911
Other Court Fines		4,143,280	Humane Services	—
Forfeitures and Penalties		2,520,228	Law Enforcement Services	13,381,076
Penalties and Cost on Delinquent Taxes		5,869,230	Recording Fees	3,473,554
Total Fines, Forfeitures and Penalties		14,100,130	Road and Street Services	72,374
Revenue from Use of Money and Property			Health Fees	5,771,724
Interest		9,689,176	Mental Health Services	18,442,536
Rents and Concessions		670,538	California Children Services	1,100
Royalties		—	Sanitation Services	1,511,813
Total Revenue from the Use of Money and Property		10,359,714	Institutional Care and Services	1,264,117
Aid from Other Governmental Agencies			Library Services	454,826
State			Park and Recreation Fees	1,981,904
Highway Users Tax		11,703,926	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		17,100,569	Building Maintenance and Grounds	—
Public Assistance Administration		66,042,496	Administrative Services	6,523,015
Public Assistance Programs		49,868,130	Other	18,665,598
Realignment for Social Services		13,546,288	Total Charges for Current Services	77,834,242
Health:			Miscellaneous Revenue	
Aid for Mental Health		16,206,792	Other Sales	61,458
Realignment for Mental Health		8,247,713	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		3,018,503	Cancelled Warrants	116,702
Other Aid for Health		6,894,733	Other	17,147,577
Realignment for Health Services		4,014,748	Total Miscellaneous Revenue	17,325,737
Homeowners' Property Tax Relief		601,278	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	73,981
SB90 Mandated Costs		2,364,619	Proceeds from the Sale of Bonds	—
Public Safety Fund		30,242,642	Other Long-Term Debt Proceeds	363,711
Other:			Total Other Financing Sources	437,692
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,564,752	Total General County Revenues Before Transfers	674,222,581
Office of Criminal Justice and Planning Programs		710,866	Transfers In	
Library		338,725	Total Transfers In from Enterprises	2,750,963
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	387,003
Law Enforcement		3,716,388	Total General County Revenues and Transfers In	\$ 677,360,547
Other		16,419,626		
Total State		252,602,794		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,556,455	Total Roads	24,444,495
Clerk of the Board	—	Total Transportation Terminals	59,356
Administrative Officer	6,168,862	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,725,317	Total Public Ways and Facilities	24,503,851
Finance		Health	
Auditor-Controller	3,843,819	Total Public Health	2,536,632
Treasurer-Tax Collector	2,824,262	Total Medical Care	48,288,441
Assessor	5,667,573	Total Mental Health	55,780,099
Other	501,950	Total Drug and Alcohol Abuse Services	4,847,159
Total Finance	12,837,604	Total Health	111,452,331
Counsel		Sanitation	
County Counsel	2,107,975	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,107,975	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	1,887,646	Administration	140,829,452
Total Communications	—	Aid Programs - Cash (Grants)	3,093,500
Total Property Management	5,054,182	Total Welfare	143,922,952
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	100,646,930
Courts	—	Other	—
Other	10,700,298	Total Social Services	100,646,930
Total Plant Acquisition	10,700,298	General Relief	
Total Promotion	235,956	Aid to Indigents	—
Total Other General	21,757,454	Indigent Burial	—
Total General	62,306,432	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	847,824	Workforce Investment Act (WIA)	18,795,383
Other Trial Court	6,372,080	Other	—
County Clerk	3,448,403	Total Other Public Assistance	18,795,383
Grand Jury (Including Audit)	112,904	Total Public Assistance	263,365,265
District Attorney-Prosecution	14,481,977	Education	
District Attorney-Family Support	13,729,520	Total School Administration	—
Public Defender	9,237,718	Total Library Services	7,733,885
Court Appointed Counsel	—	Total Agricultural Education	457,588
Other	—	Total Other Education	—
Total Judicial	52,816,650	Total Education	8,191,473
Total Police Protection	34,575,963	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,743,556
Adult Detention	29,142,870	Total Cultural Services	—
Juvenile Detention	11,616,729	Total Veterans Memorial Building	—
Probation	10,729,977	Total Small Craft Harbors	—
Total Detention and Correction	51,489,576	Total Recreation and Cultural	11,743,556
Total Fire Protection	1,382,201	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	17,667,180
Protective Inspection		Total Interest on Long-Term Debt	6,107,077
Agricultural Commissioner	4,121,387	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,338,155	Total Debt Service	23,774,257
Other	—	Total General County Expenditures Before Transfers	668,608,783
Total Protective Inspection	5,459,542	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	6,531,568
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 675,140,351
Coroner	1,630,219		
Emergency Services	2,541,892		
Planning and Zoning	7,462,731		
Pound	—		
Other	5,912,844		
Total Other Protection	17,547,686		
Total Public Protection	163,271,618		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 281,039,437	\$ 131,897,349	\$ 149,142,088

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 78,095,000	\$ 30,875,000
Total Pension Obligation Bonds				108,970,000	108,970,000	78,095,000	30,875,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	973,618
Capital Leases - Enterprise	—	—	—	—	—	—	663,281
Compensated Absences	—	—	—	—	—	—	32,169,769
Compensated Absences - Enterprise	—	—	—	—	—	—	1,527,630
General Fund Loan	—	—	—	—	—	—	22,177,355
Postclosure Landfill Liability	—	—	—	—	—	—	13,085,427
Total Other Long-Term Debt Schedule				—	—	—	70,597,080
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 78,095,000	\$ 101,472,080

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 94,181,913
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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	\$ 72,664,788
Total Deductions from Revenues	35,206,717
Net Patient Revenue	37,458,071
Total Other Operating Revenues	554,227
Total Operating Revenue	38,012,298
Total Operating Expenses	41,417,757
Net Operating Income (Loss)	(3,405,459)
Total Non-Operating Revenue	349,283
Total Non-Operating Expenses	426,620
Net Non-Operating Income	(77,337)
Net Income Before Extraordinary Items	(3,482,796)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(3,482,796)
Transfers In from the County	6,531,568
Transfers Out to the County	2,713,763
Net Transfers In (Out)	3,817,805
Net Income (Loss)	\$ 335,009
Current Year Capital Outlay (Enterprise Activity)	\$ 10,254

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 397,413
Local Cash Grants	3,026,731
State Cash Grants	155,946
Federal Cash Grants	842,124
Other Revenues	42,420
Total Revenues	4,464,634
Purchased Transportation	2,761,339
Other Expenses	1,259,691
Total Expenses	4,021,030
Net Transit Income (Loss)	443,604
Gain or Loss on Disposal of Fixed Assets	38,981
Total Operator Net Income (Loss)	\$ 482,585
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 2010-11
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		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$ 12,408,066	
Total Operating Expenses	15,920,818	
Net Operating Income (Loss)	(3,512,752)	
Total Non-Operating Revenues	467,526	
Total Non-Operating Expenses	—	
Income (Loss) Before Operating Transfers	(3,045,226)	
Transfers In from the County	—	
Transfers Out to the County	27,171	
Net Transfers In (Out)	(27,171)	
Net Income (Loss)	\$ (3,072,397)	
Current Year Capital Outlay (Enterprise Activity)	\$ —	

Other Enterprise Statement of Revenues and Expenses:		Jail Commissary
Total Operating Revenue	\$ 1,180,105	
Total Operating Expense	1,333,583	
Net Operating Income (Loss)	(153,478)	
Total Non-Operating Revenue	3,052	
Total Non-Operating Expenses	83	
Income (Loss) Before Operating Transfers	(150,509)	
Transfers In from the County	—	
Transfers Out to the County	10,029	
Net Transfers In (Out)	(10,029)	
Net Income (Loss)	\$ (160,538)	
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

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	6,385,980
County Wide Secured and Unsecured	\$	13,063,940	Public Assistance Programs	15,988,466
Less Than County Wide Funds - Secured and Unsecured		344,468	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		8,906,023	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		3,975	Health Grants	7,180,268
Total Property Taxes		22,318,406	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,887,580	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,791,100	DEA Programs/Drug and Alcohol Programs	1,116,752
Property Transfer		235,620	District Attorney Programs	—
Transient Lodging		30,837	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	1,071,427
Construction Development Taxes		111,798	Law Enforcement	719,202
Utility Users Tax		—	Other	167,126
Other		—		
Total Other Taxes		5,056,935	Total Federal	32,629,221
Total Taxes		27,375,341	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	2,117,068
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	2,117,068
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		99,445	Assessments and Tax Collection Fees	47,065
Business Licenses		—	Property Tax Administrative Fees	647,750
Construction Permits		281,716	Auditing and Accounting Fees	2,500
Road Privileges and Permits		22,682	Communication Services	—
Zoning Permits		—	Election Services	249,030
Franchises		1,571,540	Legal Services	59,425
Other		361,191	Planning and Engineering Services	1,754,517
Total Licenses Permits and Franchises		2,336,574	Agricultural Services	278,384
Fines, Forfeitures and Penalties			Civil Process Services	116,750
Vehicle Code Fines		239,448	Court Fees and Costs	272,499
Other Court Fines		736,934	Booking Fees	—
Forfeitures and Penalties		167,741	Estate Fees	21,128
Penalties and Cost on Delinquent Taxes		919,369	Humane Services	84,200
Total Fines, Forfeitures and Penalties		2,063,492	Law Enforcement Services	1,678,774
Revenue from Use of Money and Property			Recording Fees	422,836
Interest		1,217,526	Road and Street Services	188
Rents and Concessions		266,038	Health Fees	267,583
Royalties		—	Mental Health Services	531,851
Total Revenue from the Use of Money and Property		1,483,564	California Children Services	—
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	20,316
Highway Users Tax		3,263,124	Library Services	75,420
Motor Vehicle In-Lieu Tax		—	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund		5,685,607	Other:	
Public Assistance Administration		8,632,889	Personnel Services	2,171
Public Assistance Programs		4,490,628	Building Maintenance and Grounds	—
Realignment for Social Services		2,645,450	Administrative Services	74,008
Health:			Other	2,212,287
Aid for Mental Health		11,856,824	Total Charges for Current Services	8,818,682
Realignment for Mental Health		3,072,762	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	286,944
Alcohol and Drug Abuse		—	Tobacco Settlement	825,648
Other Aid for Health		1,001,106	Welfare Repayments	30,908
Realignment for Health Services		1,349,394	Cancelled Warrants	—
Homeowners' Property Tax Relief		185,177	Other	1,237,247
Open Space Tax Relief		—	Total Miscellaneous Revenue	2,380,747
SB90 Mandated Costs		116,343	Other Financing Sources	
Public Safety Fund		5,989,162	Sale of Fixed Assets	37,006
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		780,783	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		515,024	Total Other Financing Sources	37,006
Library		109,771	Total General County Revenues Before Transfers	135,034,007
District Attorney Programs		—	Transfers In	
Law Enforcement		91,343	Total Transfers In from Enterprises	—
Other		6,006,925	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		55,792,312	Total General County Revenues and Transfers In	\$ 135,034,007

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 412,586	Total Roads	6,672,671
Clerk of the Board	179,721	Total Transportation Terminals	118,506
Administrative Officer	1,053,251	Total Transportation Systems	—
Other	822,858	Total Parking Facilities	—
Total Legislative and Administrative	2,468,416	Total Public Ways and Facilities	6,791,177
Finance		Health	
Auditor-Controller	1,525,685	Total Public Health	11,373,910
Treasurer-Tax Collector	903,843	Total Medical Care	—
Assessor	2,359,431	Total Mental Health	23,507,909
Other	243,297	Total Drug and Alcohol Abuse Services	—
Total Finance	5,032,256	Total Health	34,881,819
Counsel		Sanitation	
County Counsel	1,056,727	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,056,727	Public Assistance	
Total Personnel	1,009,197	Welfare	
Total Elections	713,230	Administration	9,337,414
Total Communications	2,924,147	Aid Programs - Cash (Grants)	19,165,358
Total Property Management	3,229,080	Total Welfare	28,502,772
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,640,376
Courts	—	Other	—
Other	2,557,661	Total Social Services	4,640,376
Total Plant Acquisition	2,557,661	General Relief	
Total Promotion	—	Aid to Indigents	64,811
Total Other General	7,990,720	Indigent Burial	—
Total General	26,981,434	Total General Relief	64,811
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	83,547
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	308,927	Workforce Investment Act (WIA)	—
Other Trial Court	683,368	Other	—
County Clerk	222,211	Total Other Public Assistance	—
Grand Jury (Including Audit)	271,337	Total Public Assistance	33,291,506
District Attorney-Prosecution	3,536,797	Education	
District Attorney-Family Support	2,800,598	Total School Administration	—
Public Defender	712,222	Total Library Services	1,409,503
Court Appointed Counsel	—	Total Agricultural Education	228,845
Other	534,696	Total Other Education	—
Total Judicial	9,748,837	Total Education	1,638,348
Total Police Protection	8,143,387	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	219,127
Adult Detention	5,413,470	Total Cultural Services	253,271
Juvenile Detention	1,555,537	Total Veterans Memorial Building	94,794
Probation	4,415,136	Total Small Craft Harbors	—
Total Detention and Correction	11,384,143	Total Recreation and Cultural	567,192
Total Fire Protection	710,112	Debt Service	
Total Flood Control - Soil and Water Conservation	463,793	Total Retirement of Long-Term Debt	144,905
Protective Inspection		Total Interest on Long-Term Debt	76,869
Agricultural Commissioner	2,629,514	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	221,774
Other	—	Total General County Expenditures Before Transfers	138,228,222
Total Protective Inspection	2,629,514	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	33,411
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	527,312	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 138,261,633
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	247,874		
Total Other Protection	775,186		
Total Public Protection	33,854,972		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 124,458,654	\$ 32,029,107	\$ 92,429,547

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	\$ 69,570
Compensated Absences	—	—	—	—	—	—	4,865,949
General Fund Loan	—	—	—	—	—	—	1,559,821
Total Other Long-Term Debt Schedule				—	—	—	6,495,340
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 6,495,340

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,836,916
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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 2010-11
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	\$ 207,098
Total Operating Expenses	<u>207,364</u>
Net Operating Income (Loss)	(266)
Total Non-Operating Revenue	171,540
Total Non-Operating Expenses	<u>160,037</u>
Income (Loss) Before Operating Transfers	11,237
Transfers In from the County	33,411
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	33,411
Net Income (Loss)	\$ 44,648
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	<u>—</u>
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 175,956
Total Operating Expense	<u>491,489</u>
Net Operating Income (Loss)	(315,533)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>14,277</u>
Income (Loss) Before Operating Transfers	(329,810)
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	—
Net Income (Loss)	\$ (329,810)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Tehama

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,665,030
County Wide Secured and Unsecured	\$	8,764,754	Public Assistance Programs	10,370,160
Less Than County Wide Funds - Secured and Unsecured		2,640,062	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,141,944	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	276,674
Prior Year Secured and Unsecured		40,720	Health Grants	—
Total Property Taxes		17,587,480	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,491,146	Office of Criminal Justice and Planning Programs	132,713
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	78,391
Property Transfer		169,736	District Attorney Programs	179,711
Transient Lodging		31,946	Aging Programs	—
Timber Yield		45,870	Senior Citizens Programs	175,971
Aircraft		47,166	Road Projects	4,045,451
Construction Development Taxes		—	Law Enforcement	371,808
Utility Users Tax		—	Other	1,234,240
Other		644	Total Federal	25,530,149
Total Other Taxes		1,786,508	Other Aid	
Total Taxes		19,373,988	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	445,453
Operations		—	Total Other Aid	445,453
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	109,800
Licenses, Permits and Franchises			Property Tax Administrative Fees	294,352
Animal Licenses		62,329	Auditing and Accounting Fees	265,035
Business Licenses		12,409	Communication Services	—
Construction Permits		386,906	Election Services	66,509
Road Privileges and Permits		9,911	Legal Services	121,953
Zoning Permits		11,416	Planning and Engineering Services	71,294
Franchises		922,738	Agricultural Services	68,716
Other		377,745	Civil Process Services	33,245
Total Licenses Permits and Franchises		1,783,454	Court Fees and Costs	1,112,347
Fines, Forfeitures and Penalties			Booking Fees	36,876
Vehicle Code Fines		639,949	Estate Fees	58,916
Other Court Fines		623,740	Humane Services	26,828
Forfeitures and Penalties		25,988	Law Enforcement Services	288,967
Penalties and Cost on Delinquent Taxes		1,094,851	Recording Fees	431,797
Total Fines, Forfeitures and Penalties		2,384,528	Road and Street Services	701,215
Revenue from Use of Money and Property			Health Fees	1,027,207
Interest		513,613	Mental Health Services	4,713,701
Rents and Concessions		112,453	California Children Services	80
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		626,066	Institutional Care and Services	71,331
Aid from Other Governmental Agencies			Library Services	13,753
State			Park and Recreation Fees	28,261
Highway Users Tax		3,584,905	Other:	
Motor Vehicle In-Lieu Tax		109,653	Personnel Services	42,150
Realignment from the Vehicle License Fee Fund		3,496,202	Building Maintenance and Grounds	52,368
Public Assistance Administration		8,860,808	Administrative Services	24,781
Public Assistance Programs		2,769,845	Other	312,341
Realignment for Social Services		2,639,885	Total Charges for Current Services	9,973,823
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,748,400	Other Sales	492
Realignment for Mental Health		1,362,246	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	366,150
Alcohol and Drug Abuse		1,218,808	Cancelled Warrants	16,684
Other Aid for Health		2,473,840	Other	906,104
Realignment for Health Services		914,852	Total Miscellaneous Revenue	1,289,430
Homeowners' Property Tax Relief		234,184	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	20,232
SB90 Mandated Costs		119,601	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,856,354	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	20,232
Supplemental Law Enforcement Services Fund (SLESF/COPS)		453,157	Total General County Revenues Before Transfers	102,196,067
Office of Criminal Justice and Planning Programs		10,012	Transfers In	
Library		21,583	Total Transfers In from Enterprises	—
District Attorney Programs		507,200	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		333,020	Total General County Revenues and Transfers In	\$ 102,196,067
Other		6,054,389		
Total State		40,768,944		

**Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Tehama**

General		Public Ways and Facilities	
Board of Supervisors	\$ 424,089	Total Roads	10,686,198
Clerk of the Board	137,434	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	—
Other	17,785	Total Parking Facilities	—
Total Legislative and Administrative	579,308	Total Public Ways and Facilities	10,686,198
Finance		Health	
Auditor-Controller	875,924	Total Public Health	3,862,209
Treasurer-Tax Collector	624,694	Total Medical Care	1,907,935
Assessor	1,439,410	Total Mental Health	9,598,285
Other	233,547	Total Drug and Alcohol Abuse Services	1,142,426
Total Finance	3,173,575	Total Health	16,510,855
Counsel		Sanitation	
County Counsel	532,667	Total Refuse Collection and Disposal	6,944
Other	16,918	Total Sanitation	6,944
Total Counsel	549,585	Public Assistance	
Total Personnel	460,940	Welfare	
Total Elections	340,920	Administration	16,751,486
Total Communications	—	Aid Programs - Cash (Grants)	17,966,929
Total Property Management	1,985,707	Total Welfare	34,718,415
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	311,561
Courts	—	Other	—
Other	132,793	Total Social Services	311,561
Total Plant Acquisition	132,793	General Relief	
Total Promotion	32,600	Aid to Indigents	283,142
Total Other General	95,088	Indigent Burial	10,864
Total General	7,350,516	Total General Relief	294,006
Public Protection		Total Care of Court Wards	103,338
Judicial		Total Veteran Services	46,107
Trial Court Maintenance of Effort (MOE)	627,960	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	250,250	Workforce Investment Act (WIA)	—
Other Trial Court	57,740	Other	346,962
County Clerk	137,434	Total Other Public Assistance	346,962
Grand Jury (Including Audit)	11,633	Total Public Assistance	35,820,389
District Attorney-Prosecution	2,008,917	Education	
District Attorney-Family Support	1,812,326	Total School Administration	—
Public Defender	725,266	Total Library Services	548,602
Court Appointed Counsel	—	Total Agricultural Education	165,375
Other	20,184	Total Other Education	—
Total Judicial	5,651,710	Total Education	713,977
Total Police Protection	7,291,801	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	119,903
Adult Detention	4,224,209	Total Cultural Services	—
Juvenile Detention	2,112,892	Total Veterans Memorial Building	120,180
Probation	2,482,612	Total Small Craft Harbors	—
Total Detention and Correction	8,819,713	Total Recreation and Cultural	240,083
Total Fire Protection	2,836,684	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	335,000
Protective Inspection		Total Interest on Long-Term Debt	348,093
Agricultural Commissioner	1,022,359	Total Interest on Short-Term Notes and Warrants	38,682
Building Inspector	371,486	Total Debt Service	721,775
Other	—	Total General County Expenditures Before Transfers	100,352,024
Total Protective Inspection	1,393,845	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	232,309
Local Agency Formation Commission (LAFCO)	1,200	Operating Transfers Between Funds Other Than	—
Recorder	274,848	Governmental and Enterprise	—
Coroner	339,801	Total General County Expenditures and Transfers Out	\$ 100,584,333
Emergency Services	271,994		
Planning and Zoning	747,576		
Pound	341,341		
Other	330,774		
Total Other Protection	2,307,534		
Total Public Protection	28,301,287		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 42,851,223	\$ 18,644,300	\$ 24,206,923

Table 6. Counties Annual Report — Fiscal Year 2010-11
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)	—	—	—	—	—	—	\$ 11,892
Compensated Absences	—	—	—	—	—	—	3,747,793
Total Other Long-Term Debt Schedule				—	—	—	3,759,685
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,759,685

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 10,280,693
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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	7,283
Total Operating Revenue	7,283
Total Operating Expenses	217,064
Net Operating Income (Loss)	(209,781)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	(209,781)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(209,781)
Transfers In from the County	232,309
Transfers Out to the County	—
Net Transfers In (Out)	232,309
Net Income (Loss)	\$ 22,528
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 102,506
Local Cash Grants	779,122
State Cash Grants	—
Federal Cash Grants	482,452
Other Revenues	4,509
Total Revenues	1,368,589
Purchased Transportation	1,174,071
Other Expenses	321,419
Total Expenses	1,495,490
Net Transit Income (Loss)	(126,901)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (126,901)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	39,184
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 39,184

Table 6. Counties Annual Report — Fiscal Year 2010-11
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)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Trinity

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,170,343
County Wide Secured and Unsecured	\$	3,617,153	Public Assistance Programs	1,930,232
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	1,193,116
Property Tax In-Lieu of Vehicle License Fees		1,708,163	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	804,040
Prior Year Secured and Unsecured		194,923	Health Grants	162,227
Total Property Taxes		5,520,239	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		838,736	Office of Criminal Justice and Planning Programs	322,817
Transportation Tax (Non-Transit)		214,911	DEA Programs/Drug and Alcohol Programs	690,071
Property Transfer		56,333	District Attorney Programs	272,086
Transient Lodging		161,640	Aging Programs	—
Timber Yield		33,007	Senior Citizens Programs	—
Aircraft		5,956	Road Projects	1,007,537
Construction Development Taxes		—	Law Enforcement	19,531
Utility Users Tax		—	Other	3,333,477
Other		—	Total Federal	11,905,477
Total Other Taxes		1,310,583	Other Aid	
Total Taxes		6,830,822	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	123,507
Operations		—	Total Other Aid	123,507
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	114,422
Licenses, Permits and Franchises			Property Tax Administrative Fees	13,231
Animal Licenses		47,838	Auditing and Accounting Fees	15,034
Business Licenses		—	Communication Services	—
Construction Permits		319,812	Election Services	57,757
Road Privileges and Permits		19,099	Legal Services	8,275
Zoning Permits		28,493	Planning and Engineering Services	68,747
Franchises		40,078	Agricultural Services	1,980
Other		134,683	Civil Process Services	13,766
Total Licenses Permits and Franchises		590,003	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	7,785
Vehicle Code Fines		104,152	Estate Fees	—
Other Court Fines		65,759	Humane Services	8,146
Forfeitures and Penalties		1,663	Law Enforcement Services	99,328
Penalties and Cost on Delinquent Taxes		85,925	Recording Fees	77,034
Total Fines, Forfeitures and Penalties		257,499	Road and Street Services	379,514
Revenue from Use of Money and Property			Health Fees	26,135
Interest		79,942	Mental Health Services	75,223
Rents and Concessions		38,922	California Children Services	44,821
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		118,864	Institutional Care and Services	168,031
Aid from Other Governmental Agencies			Library Services	4,904
State			Park and Recreation Fees	4,060
Highway Users Tax		2,178,400	Other:	
Motor Vehicle In-Lieu Tax		42,200	Personnel Services	9,898
Realignment from the Vehicle License Fee Fund		1,418,984	Building Maintenance and Grounds	29,533
Public Assistance Administration		1,619,482	Administrative Services	65,528
Public Assistance Programs		1,939,529	Other	406,948
Realignment for Social Services		799,279	Total Charges for Current Services	1,700,100
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,694,393	Other Sales	23,389
Realignment for Mental Health		409,661	Tobacco Settlement	120,147
Medically Indigent Adults		63,609	Welfare Repayments	22,576
Alcohol and Drug Abuse		44,208	Cancelled Warrants	3,306
Other Aid for Health		406,261	Other	742,489
Realignment for Health Services		391,712	Total Miscellaneous Revenue	911,907
Homeowners' Property Tax Relief		54,268	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	820
SB90 Mandated Costs		5,337	Proceeds from the Sale of Bonds	—
Public Safety Fund		374,521	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	820
Supplemental Law Enforcement Services Fund (SLESF/COPS)		225,424	Total General County Revenues Before Transfers	37,122,692
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		4,754	Total Transfers In from Enterprises	36,500
District Attorney Programs		192,303	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		501,903	Total General County Revenues and Transfers In	\$ 37,159,192
Other		2,317,465		
Total State		14,683,693		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Trinity

General			Public Ways and Facilities	
Board of Supervisors	\$	335,235	Total Roads	8,052,921
Clerk of the Board		34,854	Total Transportation Terminals	—
Administrative Officer		165,861	Total Transportation Systems	165,815
Other		—	Total Parking Facilities	—
Total Legislative and Administrative		535,950	Total Public Ways and Facilities	8,218,736
Finance			Health	
Auditor-Controller		478,449	Total Public Health	2,087,819
Treasurer-Tax Collector		303,847	Total Medical Care	—
Assessor		264,456	Total Mental Health	3,258,791
Other		678,328	Total Drug and Alcohol Abuse Services	539,551
Total Finance		1,725,080	Total Health	5,886,161
Counsel			Sanitation	
County Counsel		47,670	Total Refuse Collection and Disposal	—
Other		—	Total Sanitation	—
Total Counsel		47,670	Public Assistance	
Total Personnel		165,861	Welfare	
Total Elections		125,475	Administration	4,037,165
Total Communications		—	Aid Programs - Cash (Grants)	2,654,370
Total Property Management		493,715	Total Welfare	6,691,535
Plant Acquisition			Social Services	
Jails		—	Administration and Programs	—
Courts		—	Other	—
Other		92,738	Total Social Services	—
Total Plant Acquisition		92,738	General Relief	
Total Promotion		90,000	Aid to Indigents	51,126
Total Other General		1,236,353	Indigent Burial	—
Total General		4,512,842	Total General Relief	51,126
Public Protection			Total Care of Court Wards	—
Judicial			Total Veteran Services	52,224
Trial Court Maintenance of Effort (MOE)		102,232	Other Public Assistance	
Fifty Percent Excess Revenue Calculation		84,415	Workforce Investment Act (WIA)	—
Other Trial Court		—	Other	86,247
County Clerk		—	Total Other Public Assistance	86,247
Grand Jury (Including Audit)		20,127	Total Public Assistance	6,881,132
District Attorney-Prosecution		836,179	Education	
District Attorney-Family Support		638,735	Total School Administration	—
Public Defender		396,057	Total Library Services	224,453
Court Appointed Counsel		—	Total Agricultural Education	51,800
Other		400,968	Total Other Education	—
Total Judicial		2,478,713	Total Education	276,253
Total Police Protection		2,528,925	Recreation and Cultural Services	
Detention and Correction			Total Recreation Facilities	—
Adult Detention		1,638,796	Total Cultural Services	—
Juvenile Detention		1,032,538	Total Veterans Memorial Building	—
Probation		881,836	Total Small Craft Harbors	—
Total Detention and Correction		3,553,170	Total Recreation and Cultural	—
Total Fire Protection		2,600	Debt Service	
Total Flood Control - Soil and Water Conservation		—	Total Retirement of Long-Term Debt	902,761
Protective Inspection			Total Interest on Long-Term Debt	828,829
Agricultural Commissioner		225,447	Total Interest on Short-Term Notes and Warrants	—
Building Inspector		411,250	Total Debt Service	1,731,590
Other		—	Total General County Expenditures Before Transfers	37,586,333
Total Protective Inspection		636,697	Transfers Out	
Other Protection			Total Transfers Out to Enterprises	36,500
Local Agency Formation Commission (LAFCO)		7,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	132,603
Recorder		104,570	Total General County Expenditures and Transfers Out	\$ 37,755,436
Coroner		34,629		
Emergency Services		289,106		
Planning and Zoning		239,441		
Pound		145,436		
Other		59,332		
Total Other Protection		879,514		
Total Public Protection		10,079,619		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 12,835,598	\$ 6,149,602	\$ 6,685,996

**Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 3,175,000	\$ 5,965,000
Total Pension Obligation Bonds				9,140,000	9,140,000	3,175,000	5,965,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,029,158
Compensated Absences - Enterprise	—	—	—	—	—	—	63,467
Net OPEB - Enterprise	—	—	—	—	—	—	800,957
Net OPEB - Governmental	—	—	—	—	—	—	8,886,295
Postclosure Landfill Liability	—	—	—	—	—	—	3,157,706
PUD Hospital Funding Agreement	—	—	—	—	—	—	1,671,016
Total Other Long-Term Debt Schedule				—	—	—	15,608,599
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 3,175,000	\$ 21,573,599

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 7,977,350
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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	\$ 39,408
Local Cash Grants	132,603
State Cash Grants	64,804
Federal Cash Grants	177,121
Other Revenues	9,667
Total Revenues	423,603
Purchased Transportation	66,559
Other Expenses	402,182
Total Expenses	468,741
Net Transit Income (Loss)	(45,138)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (45,138)
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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses		No
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	57,843
Total Operating Expenses		<u>15,998</u>
Net Operating Income (Loss)		<u>41,845</u>
Total Non-Operating Revenue		211,954
Total Non-Operating Expenses		<u>198,459</u>
Income (Loss) Before Operating Transfers		<u>55,340</u>
Transfers In from the County		36,500
Transfers Out to the County		<u>36,500</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>55,340</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	2,203,499
Total Operating Expenses		<u>2,571,655</u>
Net Operating Income (Loss)		<u>(368,156)</u>
Total Non-Operating Revenues		163,859
Total Non-Operating Expenses		<u>40,617</u>
Income (Loss) Before Operating Transfers		<u>(244,914)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(244,914)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:		Cemetery
Total Operating Revenue	\$	3,110
Total Operating Expense		<u>6,333</u>
Net Operating Income (Loss)		<u>(3,223)</u>
Total Non-Operating Revenue		1,088
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>(2,135)</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(2,135)</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

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

1. Informational Note: The county's Hospital Enterprise was transferred to the Mountain Community Medical Services District. The hospital activity is now reported in the Special Districts Annual Report.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditure

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Tulare

Taxes		Federal	
Property Taxes		Public Assistance Administration	44,724,306
County Wide Secured and Unsecured	\$ 40,901,139	Public Assistance Programs	56,591,822
Less Than County Wide Funds - Secured and Unsecured	9,787,975	Health Administration	6,046,201
Property Tax In-Lieu of Vehicle License Fees	45,609,094	Workforce Investment Act (WIA)	14,205,130
Voter Approved Indebtedness	—	Community Development Block Grant	1,029,515
Prior Year Secured and Unsecured	1,183,132	Health Grants	8,893,771
Total Property Taxes	97,481,340	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	8,250,074	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	2,288,000	DEA Programs/Drug and Alcohol Programs	3,150,313
Property Transfer	837,065	District Attorney Programs	9,487,270
Transient Lodging	1,199,710	Aging Programs	—
Timber Yield	1,511	Senior Citizens Programs	—
Aircraft	134,849	Road Projects	13,598,635
Construction Development Taxes	—	Law Enforcement	6,177,681
Utility Users Tax	—	Other	6,590,411
Other	19,944,736	Total Federal	170,495,055
Total Other Taxes	32,655,945	Other Aid	
Total Taxes	130,137,285	Other In-Lieu Taxes	17,983
Special Benefit Assessments		Other Governmental Agencies	9,367,976
Operations	—	Total Other Aid	9,385,959
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	1,049,100
Licenses, Permits and Franchises		Property Tax Administrative Fees	2,138,710
Animal Licenses	65,888	Auditing and Accounting Fees	2,003,874
Business Licenses	2,634,874	Communication Services	397,003
Construction Permits	1,658,397	Election Services	469,885
Road Privileges and Permits	—	Legal Services	728,330
Zoning Permits	9,300	Planning and Engineering Services	1,201,356
Franchises	3,947,353	Agricultural Services	1,600,715
Other	472,681	Civil Process Services	972,159
Total Licenses Permits and Franchises	8,788,493	Court Fees and Costs	6,387,885
Fines, Forfeitures and Penalties		Booking Fees	852,585
Vehicle Code Fines	148,224	Estate Fees	26,460
Other Court Fines	2,050,052	Humane Services	—
Forfeitures and Penalties	1,531,308	Law Enforcement Services	2,000,973
Penalties and Cost on Delinquent Taxes	5,347,857	Recording Fees	1,852,472
Total Fines, Forfeitures and Penalties	9,077,441	Road and Street Services	3,061,404
Revenue from Use of Money and Property		Health Fees	45,186,718
Interest	2,321,129	Mental Health Services	168,187
Rents and Concessions	865,060	California Children Services	2,019,921
Royalties	10,319	Sanitation Services	—
Total Revenue from the Use of Money and Property	3,196,508	Institutional Care and Services	330,148
Aid from Other Governmental Agencies		Library Services	275,589
State		Park and Recreation Fees	156,854
Highway Users Tax	13,622,035	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	1,457,542
Realignment from the Vehicle License Fee Fund	13,770,307	Building Maintenance and Grounds	—
Public Assistance Administration	47,064,818	Administrative Services	1,469,375
Public Assistance Programs	55,692,045	Other	7,181,221
Realignment for Social Services	11,663,188	Total Charges for Current Services	82,988,466
Health:		Miscellaneous Revenue	
Aid for Mental Health	22,734,754	Other Sales	548,211
Realignment for Mental Health	—	Tobacco Settlement	3,853,660
Medically Indigent Adults	—	Welfare Repayments	4,543,920
Alcohol and Drug Abuse	659,222	Cancelled Warrants	—
Other Aid for Health	2,329,946	Other	10,361,580
Realignment for Health Services	582,730	Total Miscellaneous Revenue	19,307,371
Homeowners' Property Tax Relief	646,041	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	157,901
SB90 Mandated Costs	269,718	Proceeds from the Sale of Bonds	—
Public Safety Fund	21,350,561	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	157,901
Supplemental Law Enforcement Services Fund (SLESF/COPS)	320,958	Total General County Revenues Before Transfers	651,088,139
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	590,854	Total Transfers In from Enterprises	514,155
District Attorney Programs	4,061,206	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,714,587
Law Enforcement	7,126,668	Total General County Revenues and Transfers In	\$ 653,316,881
Other	15,068,609		
Total State	217,553,660		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,663,375	Total Roads	57,011,275
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,255,124	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,918,499	Total Public Ways and Facilities	57,011,275
Finance		Health	
Auditor-Controller	566,496	Total Public Health	27,246,888
Treasurer-Tax Collector	2,978,920	Total Medical Care	32,541,009
Assessor	6,039,152	Total Mental Health	48,044,186
Other	480,568	Total Drug and Alcohol Abuse Services	7,234,244
Total Finance	10,065,136	Total Health	115,066,327
Counsel		Sanitation	
County Counsel	1,798,125	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,798,125	Public Assistance	
Total Personnel	360,604	Welfare	
Total Elections	1,166,941	Administration	18,016,289
Total Communications	457,503	Aid Programs - Cash (Grants)	123,592,915
Total Property Management	1,735,144	Total Welfare	141,609,204
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	84,055,507
Courts	—	Other	—
Other	4,360,968	Total Social Services	84,055,507
Total Plant Acquisition	4,360,968	General Relief	
Total Promotion	—	Aid to Indigents	2,370,006
Total Other General	4,862,749	Indigent Burial	—
Total General	27,725,669	Total General Relief	2,370,006
Public Protection		Total Care of Court Wards	432,103
Judicial		Total Veteran Services	216,644
Trial Court Maintenance of Effort (MOE)	1,555,238	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,014,478	Workforce Investment Act (WIA)	11,288,778
Other Trial Court	4,508,894	Other	1,663,001
County Clerk	430,801	Total Other Public Assistance	12,951,779
Grand Jury (Including Audit)	157,123	Total Public Assistance	241,635,243
District Attorney-Prosecution	18,606,107	Education	
District Attorney-Family Support	13,683,057	Total School Administration	—
Public Defender	7,886,328	Total Library Services	4,424,454
Court Appointed Counsel	—	Total Agricultural Education	907,754
Other	4,828,474	Total Other Education	—
Total Judicial	52,670,500	Total Education	5,332,208
Total Police Protection	37,497,826	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,159,828
Adult Detention	35,299,014	Total Cultural Services	130,412
Juvenile Detention	10,341,975	Total Veterans Memorial Building	—
Probation	12,168,883	Total Small Craft Harbors	—
Total Detention and Correction	57,809,872	Total Recreation and Cultural	3,290,240
Total Fire Protection	12,130,581	Debt Service	
Total Flood Control - Soil and Water Conservation	12,647	Total Retirement of Long-Term Debt	10,920,000
Protective Inspection		Total Interest on Long-Term Debt	2,115,774
Agricultural Commissioner	5,398,569	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,508,545	Total Debt Service	13,035,774
Other	430,437	Total General County Expenditures Before Transfers	640,790,457
Total Protective Inspection	7,337,551	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	1,205,088	Operating Transfers Between Funds Other Than	
Recorder	933,088	Governmental and Enterprise	3,134,377
Coroner	—	Total General County Expenditures and Transfers Out	\$ 643,924,834
Emergency Services	3,839,779		
Planning and Zoning	2,287,189		
Pound	927,145		
Other	1,042,455		
Total Other Protection	10,234,744		
Total Public Protection	177,693,721		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 2,774,234,240	\$ 132,825,876	\$ 2,641,408,364

**Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 35,190,000	\$ 6,270,000
Total Pension Obligation Bonds				41,460,000	41,460,000	35,190,000	6,270,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	20,650,094
Landfill Liability	—	—	—	—	—	—	44,338,104
Total Other Long-Term Debt Schedule				—	—	—	64,988,198
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 35,190,000	\$ 71,258,198

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 29,251,634
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

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

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 314,049
Local Cash Grants	1,877,977
State Cash Grants	1,132,768
Federal Cash Grants	367,608
Other Revenues	21,516
Total Revenues	3,713,918
Purchased Transportation	1,302,704
Other Expenses	685,627
Total Expenses	1,988,331
Net Transit Income (Loss)	1,725,587
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 1,725,587
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 2010-11
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	\$ 58,344
Total Operating Expenses	<u>182,652</u>
Net Operating Income (Loss)	<u>(124,308)</u>
Total Non-Operating Revenue	144,334
Total Non-Operating Expenses	<u>13,243</u>
Income (Loss) Before Operating Transfers	<u>6,783</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 6,783</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 7,844,115
Total Operating Expenses	<u>12,327,728</u>
Net Operating Income (Loss)	<u>(4,483,613)</u>
Total Non-Operating Revenues	1,192,309
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(3,291,304)</u>
Transfers In from the County	—
Transfers Out to the County	<u>514,155</u>
Net Transfers In (Out)	<u>(514,155)</u>
Net Income (Loss)	<u>\$ (3,805,459)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

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

Comments

Table 6 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 \$19.9 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Tuolumne

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,686,609
County Wide Secured and Unsecured	\$	16,188,086	Public Assistance Programs	8,651,466
Less Than County Wide Funds - Secured and Unsecured		2,530,627	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,587,234	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	60,140
Prior Year Secured and Unsecured		6,713	Health Grants	118,335
Total Property Taxes		24,312,660	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,420,477	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		227,688	District Attorney Programs	638,665
Transient Lodging		1,823,081	Aging Programs	171,938
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	3,681,869
Construction Development Taxes		—	Law Enforcement	1,138,167
Utility Users Tax		—	Other	2,701,021
Other		—		
Total Other Taxes		5,471,246	Total Federal	20,848,210
Total Taxes		29,783,906	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		291,248	Other Governmental Agencies	777,886
Capital Outlay		—		
Total Special Benefit Assessments		291,248	Total Other Aid	777,886
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		57,283	Assessments and Tax Collection Fees	11,920
Business Licenses		—	Property Tax Administrative Fees	159,257
Construction Permits		582,329	Auditing and Accounting Fees	198,242
Road Privileges and Permits		74,177	Communication Services	120,000
Zoning Permits		69,376	Election Services	18,644
Franchises		598,311	Legal Services	465,640
Other		80,174	Planning and Engineering Services	352,926
Total Licenses Permits and Franchises		1,461,650	Agricultural Services	6,254
Fines, Forfeitures and Penalties			Civil Process Services	27,651
Vehicle Code Fines		31,434	Court Fees and Costs	313,837
Other Court Fines		565,862	Booking Fees	23,852
Forfeitures and Penalties		68,038	Estate Fees	—
Penalties and Cost on Delinquent Taxes		1,116,409	Humane Services	39,477
Total Fines, Forfeitures and Penalties		1,781,743	Law Enforcement Services	1,035,245
Revenue from Use of Money and Property			Recording Fees	442,995
Interest		95,045	Road and Street Services	938,677
Rents and Concessions		170,828	Health Fees	713,261
Royalties		—	Mental Health Services	234,697
Total Revenue from the Use of Money and Property		265,873	California Children Services	—
Aid from Other Governmental Agencies			Sanitation Services	1,242,352
State			Institutional Care and Services	94,984
Highway Users Tax		3,143,368	Library Services	19,289
Motor Vehicle In-Lieu Tax		102,442	Park and Recreation Fees	192,912
Realignment from the Vehicle License Fee Fund		2,627,955	Other:	
Public Assistance Administration		5,362,228	Personnel Services	150,607
Public Assistance Programs		2,155,695	Building Maintenance and Grounds	620,763
Realignment for Social Services		1,107,838	Administrative Services	712,927
Health:			Other	3,724,590
Aid for Mental Health		3,168,554	Total Charges for Current Services	11,860,999
Realignment for Mental Health		897,724	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	181,225
Alcohol and Drug Abuse		312,675	Tobacco Settlement	—
Other Aid for Health		63,186	Welfare Repayments	65,820
Realignment for Health Services		671,831	Cancelled Warrants	13,576
Homeowners' Property Tax Relief		242,156	Other	72,319
Open Space Tax Relief		—	Total Miscellaneous Revenue	332,940
SB90 Mandated Costs		124,358	Other Financing Sources	
Public Safety Fund		2,757,712	Sale of Fixed Assets	35,622
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		126,089	Other Long-Term Debt Proceeds	—
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	35,622
Library		45,736	Total General County Revenues Before Transfers	95,154,404
District Attorney Programs		286,407	Transfers In	
Law Enforcement		1,221,316	Total Transfers In from Enterprises	—
Other		3,297,057	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		27,714,327	Total General County Revenues and Transfers In	\$ 95,154,404

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 651,255	Total Roads	7,395,507
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	940,444	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,591,699	Total Public Ways and Facilities	7,395,507
Finance		Health	
Auditor-Controller	1,133,133	Total Public Health	4,864,813
Treasurer-Tax Collector	423,717	Total Medical Care	—
Assessor	1,220,920	Total Mental Health	6,860,127
Other	630,416	Total Drug and Alcohol Abuse Services	—
Total Finance	3,408,186	Total Health	11,724,940
Counsel		Sanitation	
County Counsel	842,405	Total Refuse Collection and Disposal	1,126,611
Other	—	Total Sanitation	1,126,611
Total Counsel	842,405	Public Assistance	
Total Personnel	548,832	Welfare	
Total Elections	465,704	Administration	10,061,023
Total Communications	1,298,013	Aid Programs - Cash (Grants)	8,583,170
Total Property Management	3,923,683	Total Welfare	18,644,193
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	814,191	Aid to Indigents	—
Total Other General	2,531,634	Indigent Burial	—
Total General	15,424,347	Total General Relief	—
Public Protection		Total Care of Court Wards	342,227
Judicial		Total Veteran Services	160,320
Trial Court Maintenance of Effort (MOE)	277,573	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	130,478	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	28,750	Total Public Assistance	19,146,740
District Attorney-Prosecution	1,648,175	Education	
District Attorney-Family Support	925,354	Total School Administration	—
Public Defender	802,277	Total Library Services	975,885
Court Appointed Counsel	359,511	Total Agricultural Education	149,934
Other	25,000	Total Other Education	—
Total Judicial	4,197,118	Total Education	1,125,819
Total Police Protection	10,967,287	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	894,339
Adult Detention	4,493,354	Total Cultural Services	—
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	2,859,445	Total Small Craft Harbors	—
Total Detention and Correction	7,352,799	Total Recreation and Cultural	894,339
Total Fire Protection	3,246,983	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	125,000
Protective Inspection		Total Interest on Long-Term Debt	374,108
Agricultural Commissioner	524,911	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	499,108
Other	—	Total General County Expenditures Before Transfers	88,194,807
Total Protective Inspection	524,911	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,540,781
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	129,680	Total General County Expenditures and Transfers Out	\$ 89,735,588
Coroner	—		
Emergency Services	314,050		
Planning and Zoning	2,275,560		
Pound	756,355		
Other	1,092,653		
Total Other Protection	4,568,298		
Total Public Protection	30,857,396		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 108,325,846	\$ 36,037,879	\$ 72,287,967

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 484,500	\$ 5,710,500
Total Revenue Bonds				6,595,000	6,195,000	484,500	5,710,500
Other Long-Term Debt Schedule							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	6,112,652
Hospital Loan	—	—	—	—	—	—	154,682
Total Other Long-Term Debt Schedule				—	—	—	6,267,334
County Total Bonds and Other Long-Term Debt				\$ 6,595,000	\$ 6,195,000	\$ 484,500	\$ 11,977,834

**Total Future Principal
and Interest Balance Due**

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

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 6,137,460
Total Deductions from Revenues	—
Net Patient Revenue	6,137,460
Total Other Operating Revenues	—
Total Operating Revenue	6,137,460
Total Operating Expenses	6,852,387
Net Operating Income (Loss)	(714,927)
Total Non-Operating Revenue	168,948
Total Non-Operating Expenses	19,602
Net Non-Operating Income	149,346
Net Income Before Extraordinary Items	(565,581)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(565,581)
Transfers In from the County	1,484,000
Transfers Out to the County	—
Net Transfers In (Out)	1,484,000
Net Income (Loss)	\$ 918,419
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 208,220
Local Cash Grants	1,476,886
State Cash Grants	294,222
Federal Cash Grants	223,941
Other Revenues	421,372
Total Revenues	2,624,641
Purchased Transportation	1,228,848
Other Expenses	894,891
Total Expenses	2,123,739
Net Transit Income (Loss)	500,902
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 500,902
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 2010-11
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	\$ 372,421
Total Operating Expenses	738,165
Net Operating Income (Loss)	(365,744)
Total Non-Operating Revenue	57,655
Total Non-Operating Expenses	8,557
Income (Loss) Before Operating Transfers	(316,646)
Transfers In from the County	56,781
Transfers Out to the County	—
Net Transfers In (Out)	56,781
Net Income (Loss)	\$ (259,865)
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	\$ 4,193,231
Total Operating Expense	4,347,149
Net Operating Income (Loss)	(153,918)
Total Non-Operating Revenue	182
Total Non-Operating Expenses	4,190
Income (Loss) Before Operating Transfers	(157,926)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (157,926)
Current Year Capital Outlay	\$ 46,848

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 2010-11
Statement of County Revenues
County of Ventura

Taxes			Federal	
Property Taxes			Public Assistance Administration	27,724,370
County Wide Secured and Unsecured	\$	171,690,793	Public Assistance Programs	90,343,593
Less Than County Wide Funds - Secured and Unsecured		7,923,144	Health Administration	8,239,349
Property Tax In-Lieu of Vehicle License Fees		87,544,619	Workforce Investment Act (WIA)	6,717,418
Voter Approved Indebtedness		—	Community Development Block Grant	8,735,399
Prior Year Secured and Unsecured		536,173	Health Grants	12,794,243
Total Property Taxes		267,694,729	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		7,288,909	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		663,303	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,089,861	District Attorney Programs	13,232,080
Transient Lodging		229,891	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	4,134,175
Utility Users Tax		—	Other	8,050,605
Other		—		
Total Other Taxes		11,271,964	Total Federal	179,971,232
Total Taxes		278,966,693	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	—
Operations		—	Other Governmental Agencies	19,183,407
Capital Outlay		—		
Total Special Benefit Assessments		—	Total Other Aid	19,183,407
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		1,389,117	Assessments and Tax Collection Fees	7,817,420
Business Licenses		5,009,908	Property Tax Administrative Fees	—
Construction Permits		1,783,921	Auditing and Accounting Fees	193,265
Road Privileges and Permits		378,462	Communication Services	—
Zoning Permits		284,612	Election Services	1,767,436
Franchises		3,681,000	Legal Services	2,256,501
Other		4,780,480	Planning and Engineering Services	6,236,480
Total Licenses Permits and Franchises		17,307,500	Agricultural Services	767,464
Fines, Forfeitures and Penalties			Civil Process Services	456,682
Vehicle Code Fines		1,609,059	Court Fees and Costs	10,989,965
Other Court Fines		2,041,275	Booking Fees	1,196,124
Forfeitures and Penalties		8,311,242	Estate Fees	26,509
Penalties and Cost on Delinquent Taxes		7,274,946	Humane Services	2,161,831
Total Fines, Forfeitures and Penalties		19,236,522	Law Enforcement Services	62,059,591
Revenue from Use of Money and Property			Recording Fees	4,505,140
Interest		2,466,898	Road and Street Services	—
Rents and Concessions		723,610	Health Fees	1,355,462
Royalties		—	Mental Health Services	27,254,597
Total Revenue from the Use of Money and Property		3,190,508	California Children Services	736
Aid from Other Governmental Agencies			Sanitation Services	29,214
State			Institutional Care and Services	4,184,049
Highway Users Tax		18,566,564	Library Services	215,180
Motor Vehicle In-Lieu Tax		—	Park and Recreation Fees	—
Realignment from the Vehicle License Fee Fund		17,411,475	Other:	
Public Assistance Administration		24,672,904	Personnel Services	243,742
Public Assistance Programs		39,735,211	Building Maintenance and Grounds	—
Realignment for Social Services		10,734,064	Administrative Services	13,956,774
Health:			Other	26,869,318
Aid for Mental Health		58,262,672	Total Charges for Current Services	174,543,480
Realignment for Mental Health		8,643,876	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	2,192,013
Alcohol and Drug Abuse		2,658,308	Tobacco Settlement	7,175,347
Other Aid for Health		5,611,733	Welfare Repayments	282,680
Realignment for Health Services		4,595,263	Cancelled Warrants	—
Homeowners' Property Tax Relief		1,786,467	Other	5,412,532
Open Space Tax Relief		—	Total Miscellaneous Revenue	15,062,572
SB90 Mandated Costs		3,890,644	Other Financing Sources	
Public Safety Fund		51,500,000	Sale of Fixed Assets	6,427
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,415,554	Other Long-Term Debt Proceeds	8,386,458
Office of Criminal Justice and Planning Programs		2,037,275	Total Other Financing Sources	8,392,885
Library		178,083	Total General County Revenues Before Transfers	990,651,830
District Attorney Programs		6,816,526	Transfers In	
Law Enforcement		2,030,495	Total Transfers In from Enterprises	6,029
Other		13,249,917	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		274,797,031	Total General County Revenues and Transfers In	\$ 990,657,859

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Ventura

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,146,675	Total Roads	30,849,606
Clerk of the Board	921,814	Total Transportation Terminals	—
Administrative Officer	9,399,002	Total Transportation Systems	—
Other	1,955,684	Total Parking Facilities	—
Total Legislative and Administrative	15,423,175	Total Public Ways and Facilities	30,849,606
Finance		Health	
Auditor-Controller	12,495,280	Total Public Health	98,926,108
Treasurer-Tax Collector	4,746,411	Total Medical Care	—
Assessor	13,429,756	Total Mental Health	47,752,433
Other	—	Total Drug and Alcohol Abuse Services	16,529,647
Total Finance	30,671,447	Total Health	163,208,188
Counsel		Sanitation	
County Counsel	4,541,610	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,541,610	Public Assistance	
Total Personnel	3,729,332	Welfare	
Total Elections	4,659,400	Administration	67,277,168
Total Communications	—	Aid Programs - Cash (Grants)	72,480,990
Total Property Management	6,854,952	Total Welfare	139,758,158
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	36,052,248
Courts	—	Other	569,006
Other	1,400,132	Total Social Services	36,621,254
Total Plant Acquisition	1,400,132	General Relief	
Total Promotion	—	Aid to Indigents	1,849,494
Total Other General	2,742,091	Indigent Burial	—
Total General	70,022,139	Total General Relief	1,849,494
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	12,017,753	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,121,060	Workforce Investment Act (WIA)	10,368,017
Other Trial Court	9,628,438	Other	35,067,521
County Clerk	797,572	Total Other Public Assistance	45,435,538
Grand Jury (Including Audit)	345,425	Total Public Assistance	223,664,444
District Attorney-Prosecution	37,035,915	Education	
District Attorney-Family Support	19,579,590	Total School Administration	—
Public Defender	13,693,242	Total Library Services	9,047,871
Court Appointed Counsel	2,294,424	Total Agricultural Education	432,559
Other	—	Total Other Education	—
Total Judicial	96,513,419	Total Education	9,480,430
Total Police Protection	144,354,056	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	100,870,620	Total Cultural Services	—
Juvenile Detention	29,719,550	Total Veterans Memorial Building	—
Probation	14,839,932	Total Small Craft Harbors	—
Total Detention and Correction	145,430,102	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,621,168
Protective Inspection		Total Interest on Long-Term Debt	1,741,511
Agricultural Commissioner	3,894,540	Total Interest on Short-Term Notes and Warrants	2,674,011
Building Inspector	2,364,714	Total Debt Service	11,036,690
Other	1,800,623	Total General County Expenditures Before Transfers	922,679,557
Total Protective Inspection	8,059,877	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	40,476,789
Local Agency Formation Commission (LAFCO)	196,685	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,692,291
Recorder	3,130,704	Total General County Expenditures and Transfers Out	\$ 965,848,637
Coroner	1,759,366		
Emergency Services	—		
Planning and Zoning	3,887,556		
Pound	5,116,893		
Other	5,969,402		
Total Other Protection	20,060,606		
Total Public Protection	414,418,060		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,090,275,796	\$ 272,857,297	\$ 817,418,499

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ —	\$ 329,925	\$ 153,167
Total Federal Construction Loans				500,000	—	329,925	153,167
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	180,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	547,921
Claims Liability - Health Care Plan	—	—	—	—	—	—	7,241,117
Claims Liability - Medical Center	—	—	—	—	—	—	4,420,079
Compensated Absences	—	—	—	—	—	—	23,275,319
Enterprise Compensated Absences	—	—	—	—	—	—	7,119,421
Total Other Long-Term Debt Schedule				—	—	—	42,783,857
County Total Bonds and Other Long-Term Debt				\$ 500,000	\$ —	\$ 329,925	\$ 42,937,024

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 162,119,018
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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	\$ 915,390,592
Total Deductions from Revenues	645,204,243
Net Patient Revenue	270,186,349
Total Other Operating Revenues	3,925,995
Total Operating Revenue	274,112,344
Total Operating Expenses	285,019,520
Net Operating Income (Loss)	(10,907,176)
Total Non-Operating Revenue	17,353,246
Total Non-Operating Expenses	3,344,559
Net Non-Operating Income	14,008,687
Net Income Before Extraordinary Items	3,101,511
Extraordinary Items	—
Income (Loss) Before Operating Transfers	3,101,511
Transfers In from the County	39,696,309
Transfers Out to the County	6,029
Net Transfers In (Out)	39,690,280
Net Income (Loss)	\$ 42,791,791
Current Year Capital Outlay (Enterprise Activity)	\$ 12,079,963

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 37,863
Local Cash Grants	294,289
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	996
Total Revenues	333,148
Purchased Transportation	333,148
Other Expenses	—
Total Expenses	333,148
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 2010-11
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	\$ 5,169,466
Total Operating Expenses	<u>7,832,252</u>
Net Operating Income (Loss)	<u>(2,662,786)</u>
Total Non-Operating Revenue	2,036,862
Total Non-Operating Expenses	<u>94,863</u>
Income (Loss) Before Operating Transfers	<u>(720,787)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (720,787)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 2,745,373</u>

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

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 6,630,618
Total Operating Expense	<u>6,874,424</u>
Net Operating Income (Loss)	<u>(243,806)</u>
Total Non-Operating Revenue	374,186
Total Non-Operating Expenses	<u>198,844</u>
Income (Loss) Before Operating Transfers	<u>(68,464)</u>
Transfers In from the County	570,000
Transfers Out to the County	—
Net Transfers In (Out)	<u>570,000</u>
Net Income (Loss)	<u>\$ 501,536</u>
Current Year Capital Outlay	<u>\$ 872,045</u>

Other Enterprise Statement of Revenues and Expenses: Health Care	
Total Operating Revenue	\$ 46,369,056
Total Operating Expense	<u>46,397,066</u>
Net Operating Income (Loss)	<u>(28,010)</u>
Total Non-Operating Revenue	151,992
Total Non-Operating Expenses	<u>15,085</u>
Income (Loss) Before Operating Transfers	<u>108,897</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 108,897</u>
Current Year Capital Outlay	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2010-11

Other Enterprise Statement of Revenues and Expenses:	Parks
Total Operating Revenue	\$ 2,873,904
Total Operating Expense	<u>4,228,265</u>
Net Operating Income (Loss)	<u>(1,354,361)</u>
Total Non-Operating Revenue	738,134
Total Non-Operating Expenses	<u>121,917</u>
Income (Loss) Before Operating Transfers	<u>(738,144)</u>
Transfers In from the County	210,480
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>210,480</u>
Net Income (Loss)	<u>\$ (527,664)</u>
Current Year Capital Outlay	<u>\$ 538,411</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	21,098,851
County Wide Secured and Unsecured	\$	16,518,847	Public Assistance Programs	13,146,170
Less Than County Wide Funds - Secured and Unsecured		3,486,617	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		20,271,744	Workforce Investment Act (WIA)	3,145,450
Voter Approved Indebtedness		—	Community Development Block Grant	80,058
Prior Year Secured and Unsecured		27,706	Health Grants	3,031,082
Total Property Taxes		40,304,914	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,560,454	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		449,353	DEA Programs/Drug and Alcohol Programs	1,871,732
Property Transfer		629,373	District Attorney Programs	3,711,261
Transient Lodging		286,138	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		73,061	Road Projects	3,360,448
Construction Development Taxes		—	Law Enforcement	2,754,138
Utility Users Tax		—	Other	1,758,112
Other		—		
Total Other Taxes		3,998,379	Total Federal	53,957,302
Total Taxes		44,303,293	Other Aid	
Special Benefit Assessments			Other In-Lieu Taxes	49,032
Operations		1,285,275	Other Governmental Agencies	14,626,400
Capital Outlay		618,939		
Total Special Benefit Assessments		1,904,214	Total Other Aid	14,675,432
Licenses, Permits and Franchises			Charges for Current Services	
Animal Licenses		290,812	Assessments and Tax Collection Fees	387,051
Business Licenses		127,799	Property Tax Administrative Fees	1,434,215
Construction Permits		2,183,066	Auditing and Accounting Fees	77,728
Road Privileges and Permits		62,806	Communication Services	—
Zoning Permits		314,832	Election Services	884,339
Franchises		731,308	Legal Services	313,624
Other		2,248,932	Planning and Engineering Services	232,150
Total Licenses Permits and Franchises		5,959,555	Agricultural Services	283,958
Fines, Forfeitures and Penalties			Civil Process Services	243,711
Vehicle Code Fines		3,593,789	Court Fees and Costs	2,092,983
Other Court Fines		596,750	Booking Fees	97,745
Forfeitures and Penalties		1,901,700	Estate Fees	34,786
Penalties and Cost on Delinquent Taxes		2,843,850	Humane Services	145,532
Total Fines, Forfeitures and Penalties		8,936,089	Law Enforcement Services	1,375,217
Revenue from Use of Money and Property			Recording Fees	1,425,184
Interest		1,300,965	Road and Street Services	14,207
Rents and Concessions		462,012	Health Fees	1,570,991
Royalties		—	Mental Health Services	3,528,157
Total Revenue from the Use of Money and Property		1,762,977	California Children Services	26,443
Aid from Other Governmental Agencies			Sanitation Services	—
State			Institutional Care and Services	3,243,080
Highway Users Tax		4,889,107	Library Services	161,923
Motor Vehicle In-Lieu Tax		347,727	Park and Recreation Fees	132,773
Realignment from the Vehicle License Fee Fund		5,406,582	Other:	
Public Assistance Administration		12,471,621	Personnel Services	879
Public Assistance Programs		11,547,069	Building Maintenance and Grounds	38,273
Realignment for Social Services		7,103,230	Administrative Services	255,845
Health:			Other	814,839
Aid for Mental Health		10,860,524	Total Charges for Current Services	18,815,633
Realignment for Mental Health		3,701,519	Miscellaneous Revenue	
Medically Indigent Adults		—	Other Sales	493,380
Alcohol and Drug Abuse		452,580	Tobacco Settlement	—
Other Aid for Health		780,884	Welfare Repayments	563,988
Realignment for Health Services		1,207,415	Cancelled Warrants	23,504
Homeowners' Property Tax Relief		208,544	Other	2,963,179
Open Space Tax Relief		—	Total Miscellaneous Revenue	4,044,051
SB90 Mandated Costs		669,234	Other Financing Sources	
Public Safety Fund		14,581,042	Sale of Fixed Assets	572,712
Other:			Proceeds from the Sale of Bonds	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		650,152	Other Long-Term Debt Proceeds	1,581,750
Office of Criminal Justice and Planning Programs		—	Total Other Financing Sources	2,154,462
Library		82,448	Total General County Revenues Before Transfers	253,037,946
District Attorney Programs		1,988,925	Transfers In	
Law Enforcement		1,563,506	Total Transfers In from Enterprises	—
Other		18,012,829	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Total State		96,524,938	Total General County Revenues and Transfers In	\$ 253,037,946

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,411,688	Total Roads	9,985,463
Clerk of the Board	190,931	Total Transportation Terminals	—
Administrative Officer	2,769,432	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,372,051	Total Public Ways and Facilities	9,985,463
Finance		Health	
Auditor-Controller	1,537,081	Total Public Health	12,540,203
Treasurer-Tax Collector	814,882	Total Medical Care	11,668,876
Assessor	2,527,949	Total Mental Health	15,903,053
Other	597,407	Total Drug and Alcohol Abuse Services	2,010,725
Total Finance	5,477,319	Total Health	42,122,857
Counsel		Sanitation	
County Counsel	979,046	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	979,046	Public Assistance	
Total Personnel	5,199,826	Welfare	
Total Elections	1,696,338	Administration	37,431,656
Total Communications	1,547,716	Aid Programs - Cash (Grants)	28,625,882
Total Property Management	2,426,408	Total Welfare	66,057,538
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	8,114,937	Total Social Services	—
Total Plant Acquisition	8,114,937	General Relief	
Total Promotion	—	Aid to Indigents	322,733
Total Other General	(1,343,190)	Indigent Burial	—
Total General	28,470,451	Total General Relief	322,733
Public Protection		Total Care of Court Wards	567,552
Judicial		Total Veteran Services	234,928
Trial Court Maintenance of Effort (MOE)	464,030	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	651,274	Workforce Investment Act (WIA)	3,024,276
Other Trial Court	2,844,571	Other	1,343,205
County Clerk	1,164	Total Other Public Assistance	4,367,481
Grand Jury (Including Audit)	74,856	Total Public Assistance	71,550,232
District Attorney-Prosecution	10,716,387	Education	
District Attorney-Family Support	5,747,223	Total School Administration	—
Public Defender	4,517,177	Total Library Services	5,746,781
Court Appointed Counsel	1,770,991	Total Agricultural Education	201,159
Other	615,629	Total Other Education	—
Total Judicial	27,403,302	Total Education	5,947,940
Total Police Protection	8,817,562	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,674,098
Adult Detention	14,178,110	Total Cultural Services	—
Juvenile Detention	7,050,964	Total Veterans Memorial Building	—
Probation	6,218,197	Total Small Craft Harbors	—
Total Detention and Correction	27,447,271	Total Recreation and Cultural	1,674,098
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,148,464
Protective Inspection		Total Interest on Long-Term Debt	1,039,558
Agricultural Commissioner	1,586,719	Total Interest on Short-Term Notes and Warrants	431,797
Building Inspector	473,900	Total Debt Service	2,619,819
Other	190,524	Total General County Expenditures Before Transfers	235,957,939
Total Protective Inspection	2,251,143	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	279,013	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,352,844
Recorder	1,222,550	Total General County Expenditures and Transfers Out	\$ 237,310,783
Coroner	675,819		
Emergency Services	680,837		
Planning and Zoning	2,509,451		
Pound	1,702,901		
Other	597,230		
Total Other Protection	7,667,801		
Total Public Protection	73,587,079		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,671,126,183	\$ 51,021,004	\$ 1,620,105,179

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 670,000	\$ 8,065,000
Total Special Assessment Bonds				8,735,000	8,735,000	670,000	8,065,000
State Construction Loans							
Water Well	2004	—	—	249,333	—	46,694	197,420
Total State Construction Loans				249,333	—	46,694	197,420
Other Long-Term Debt Schedule							
Landfill Loan	—	—	—	—	—	—	10,561,877
Airport Master Plan	—	—	—	—	—	—	53,510
Capital Leases (Enterprise)	—	—	—	—	—	—	28,426
Compensated Absences	—	—	—	—	—	—	8,914,291
Library Servers	—	—	—	—	—	—	14,888
Pre/Post Closure Liability	—	—	—	—	—	—	17,840,838
Property Tax System	—	—	—	—	—	—	231,250
Solar Array	—	—	—	—	—	—	2,499,867
Solar Array BOA Loan	—	—	—	—	—	—	4,222,872
Trakit Software Loan	—	—	—	—	—	—	217,636
Total Other Long-Term Debt Schedule				—	—	—	44,585,455
County Total Bonds and Other Long-Term Debt				\$ 8,984,333	\$ 8,735,000	\$ 716,694	\$ 52,847,875

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 12,969,313
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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 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Airport Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	156,969
Total Operating Expenses		<u>328,895</u>
Net Operating Income (Loss)		<u>(171,926)</u>
Total Non-Operating Revenue		20,394
Total Non-Operating Expenses		<u>6,998</u>
Income (Loss) Before Operating Transfers		<u>(158,530)</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>(158,530)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
		Yes
Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	7,625,112
Total Operating Expenses		<u>8,097,275</u>
Net Operating Income (Loss)		<u>(472,163)</u>
Total Non-Operating Revenues		597,560
Total Non-Operating Expenses		<u>2,104</u>
Income (Loss) Before Operating Transfers		<u>123,293</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>123,293</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

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

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 \$1,555,547.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
County of Yuba

Taxes		Federal	
Property Taxes		Public Assistance Administration	10,579,112
County Wide Secured and Unsecured	\$ 9,946,947	Public Assistance Programs	11,283,977
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	7,386,466	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	35,873	Health Grants	—
Total Property Taxes	17,369,286	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,381,235	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	802,704	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	249,807	District Attorney Programs	3,253,749
Transient Lodging	243,950	Aging Programs	—
Timber Yield	26,096	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	—
Utility Users Tax	—	Other	702,651
Other	—	Total Federal	25,819,489
Total Other Taxes	3,703,792	Other Aid	
Total Taxes	21,073,078	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	2,758,509
Operations	24,147	Total Other Aid	2,758,509
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	24,147	Assessments and Tax Collection Fees	423,331
Licenses, Permits and Franchises		Property Tax Administrative Fees	335,345
Animal Licenses	137,828	Auditing and Accounting Fees	33,176
Business Licenses	5,031	Communication Services	—
Construction Permits	1,552,992	Election Services	218,680
Road Privileges and Permits	66,482	Legal Services	219,856
Zoning Permits	63,219	Planning and Engineering Services	471,480
Franchises	1,126,906	Agricultural Services	105,699
Other	65,912	Civil Process Services	—
Total Licenses Permits and Franchises	3,018,370	Court Fees and Costs	329,461
Fines, Forfeitures and Penalties		Booking Fees	32,002
Vehicle Code Fines	243,201	Estate Fees	15,788
Other Court Fines	830,323	Humane Services	76,807
Forfeitures and Penalties	—	Law Enforcement Services	299,264
Penalties and Cost on Delinquent Taxes	786,394	Recording Fees	206,977
Total Fines, Forfeitures and Penalties	1,859,918	Road and Street Services	2,830,304
Revenue from Use of Money and Property		Health Fees	1,947,887
Interest	778,376	Mental Health Services	—
Rents and Concessions	729,715	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	1,508,091	Institutional Care and Services	6,541,938
Aid from Other Governmental Agencies		Library Services	13,885
State		Park and Recreation Fees	—
Highway Users Tax	2,662,262	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	4,557,338	Building Maintenance and Grounds	—
Public Assistance Administration	6,448,945	Administrative Services	82,793
Public Assistance Programs	7,436,835	Other	1,201,370
Realignment for Social Services	4,198,170	Total Charges for Current Services	15,386,043
Health:		Miscellaneous Revenue	
Aid for Mental Health	—	Other Sales	290,389
Realignment for Mental Health	—	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	8,174	Cancelled Warrants	18,586
Other Aid for Health	1,639,314	Other	4,082,434
Realignment for Health Services	1,180,685	Total Miscellaneous Revenue	4,391,409
Homeowners' Property Tax Relief	162,884	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	28,607
SB90 Mandated Costs	166,778	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,877,367	Other Long-Term Debt Proceeds	9,389,969
Other:		Total Other Financing Sources	9,418,576
Supplemental Law Enforcement Services Fund (SLESF/COPS)	98,902	Total General County Revenues Before Transfers	125,754,113
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	26,049	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	7,586,489
Law Enforcement	526,526	Total General County Revenues and Transfers In	\$ 133,340,602
Other	9,506,254		
Total State	40,496,483		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
County of Yuba

General		Public Ways and Facilities	
Board of Supervisors	\$ 300,918	Total Roads	14,153,577
Clerk of the Board	176,292	Total Transportation Terminals	107
Administrative Officer	496,042	Total Transportation Systems	—
Other	834,533	Total Parking Facilities	—
Total Legislative and Administrative	1,807,785	Total Public Ways and Facilities	14,153,684
Finance		Health	
Auditor-Controller	342,455	Total Public Health	6,508,150
Treasurer-Tax Collector	449,739	Total Medical Care	—
Assessor	1,356,031	Total Mental Health	—
Other	398,636	Total Drug and Alcohol Abuse Services	—
Total Finance	2,546,861	Total Health	6,508,150
Counsel		Sanitation	
County Counsel	577,945	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	577,945	Public Assistance	
Total Personnel	197,398	Welfare	
Total Elections	458,966	Administration	21,526,048
Total Communications	—	Aid Programs - Cash (Grants)	20,436,948
Total Property Management	863,619	Total Welfare	41,962,996
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,725,208
Courts	—	Other	—
Other	6,830,134	Total Social Services	4,725,208
Total Plant Acquisition	6,830,134	General Relief	
Total Promotion	143,200	Aid to Indigents	74,655
Total Other General	1,112,075	Indigent Burial	—
Total General	14,537,983	Total General Relief	74,655
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	264,849
Trial Court Maintenance of Effort (MOE)	273,437	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	157,098	Workforce Investment Act (WIA)	—
Other Trial Court	57,945	Other	2,473,670
County Clerk	—	Total Other Public Assistance	2,473,670
Grand Jury (Including Audit)	27,546	Total Public Assistance	49,501,378
District Attorney-Prosecution	2,127,734	Education	
District Attorney-Family Support	3,279,690	Total School Administration	—
Public Defender	1,042,358	Total Library Services	534,065
Court Appointed Counsel	207,087	Total Agricultural Education	59,311
Other	18,261	Total Other Education	—
Total Judicial	7,191,156	Total Education	593,376
Total Police Protection	12,114,772	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,648,513	Total Cultural Services	—
Juvenile Detention	3,932,489	Total Veterans Memorial Building	—
Probation	5,153,816	Total Small Craft Harbors	—
Total Detention and Correction	17,734,818	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	101,353	Total Retirement of Long-Term Debt	310,000
Protective Inspection		Total Interest on Long-Term Debt	104,438
Agricultural Commissioner	1,111,891	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,971,605	Total Debt Service	414,438
Other	—	Total General County Expenditures Before Transfers	128,371,392
Total Protective Inspection	3,083,496	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	31,800
Local Agency Formation Commission (LAFCO)	75,362	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 128,403,192
Coroner	—		
Emergency Services	641,199		
Planning and Zoning	865,013		
Pound	627,274		
Other	227,940		
Total Other Protection	2,436,788		
Total Public Protection	42,662,383		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 55,822,206	\$ 30,646,063	\$ 25,176,143

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
DOT Aero Loan	1995	—	—	\$ 465,922	\$ —	\$ 390,470	\$ —
Total State Construction Loans				465,922	—	390,470	—
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,600,078
Compensated Absences - Airport	—	—	—	—	—	—	202,945
Total Other Long-Term Debt Schedule				—	—	—	11,803,023
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ 390,470	\$ 11,803,023

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 13,530,640
--------------------------------	----------------------

* 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 2010-11
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	\$ 310,228
Total Operating Expenses	<u>453,874</u>
Net Operating Income (Loss)	<u>(143,646)</u>
Total Non-Operating Revenue	1,144,662
Total Non-Operating Expenses	<u>116,293</u>
Income (Loss) Before Operating Transfers	<u>884,723</u>
Transfers In from the County	31,800
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>31,800</u>
Net Income (Loss)	<u>\$ 916,523</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 996,161</u>

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

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

Comments

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Revenues
Statewide Totals

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,961,673,290
County Wide Secured and Unsecured	\$	6,759,355,988	Public Assistance Programs	3,746,447,144
Less Than County Wide Funds - Secured and Unsecured		433,938,784	Health Administration	787,127,615
Property Tax In-Lieu of Vehicle License Fees		3,609,752,151	Workforce Investment Act (WIA)	279,660,636
Voter Approved Indebtedness		140,359,094	Community Development Block Grant	178,602,158
Prior Year Secured and Unsecured		63,677,552	Health Grants	852,796,910
Total Property Taxes		11,007,083,569	Other:	
Other Taxes			Citizens Option for Public Safety (COPS)	5,139,741
Sales and Use Taxes		523,243,393	Office of Criminal Justice and Planning Programs	6,995,388
Transportation Tax (Non-Transit)		89,601,754	DEA Programs/Drug and Alcohol Programs	77,707,999
Property Transfer		165,357,736	District Attorney Programs	134,973,306
Transient Lodging		119,336,019	Aging Programs	62,004,614
Timber Yield		1,379,090	Senior Citizens Programs	41,684,872
Aircraft		23,467,197	Road Projects	251,255,472
Construction Development Taxes		4,338,972	Law Enforcement	254,445,274
Utility Users Tax		87,272,473	Other	407,133,299
Other		374,647,446	Total Federal	11,047,647,718
Total Other Taxes		1,388,644,080	Other Aid	
Total Taxes		12,395,727,649	Other In-Lieu Taxes	9,602,509
Special Benefit Assessments			Other Governmental Agencies	985,851,334
Operations		14,786,650	Total Other Aid	995,453,843
Capital Outlay		618,939	Charges for Current Services	
Total Special Benefit Assessments		15,405,589	Assessments and Tax Collection Fees	135,160,721
Licenses, Permits and Franchises			Property Tax Administrative Fees	205,698,320
Animal Licenses		22,488,131	Auditing and Accounting Fees	69,053,904
Business Licenses		85,038,526	Communication Services	50,190,456
Construction Permits		140,613,578	Election Services	63,177,786
Road Privileges and Permits		10,229,866	Legal Services	86,284,356
Zoning Permits		19,462,030	Planning and Engineering Services	154,533,355
Franchises		127,213,581	Agricultural Services	29,284,666
Other		97,324,016	Civil Process Services	32,111,132
Total Licenses Permits and Franchises		502,369,728	Court Fees and Costs	302,736,753
Fines, Forfeitures and Penalties			Booking Fees	19,570,699
Vehicle Code Fines		114,711,822	Estate Fees	15,712,523
Other Court Fines		381,650,309	Humane Services	50,197,041
Forfeitures and Penalties		170,409,887	Law Enforcement Services	1,506,657,972
Penalties and Cost on Delinquent Taxes		451,057,707	Recording Fees	227,680,730
Total Fines, Forfeitures and Penalties		1,117,829,725	Road and Street Services	149,850,472
Revenue from Use of Money and Property			Health Fees	445,229,830
Interest		281,512,773	Mental Health Services	379,080,982
Rents and Concessions		213,849,707	California Children Services	27,916,601
Royalties		1,432,672	Sanitation Services	50,848,254
Total Revenue from the Use of Money and Property		496,795,152	Institutional Care and Services	677,569,980
Aid from Other Governmental Agencies			Library Services	20,843,491
State			Park and Recreation Fees	71,548,797
Highway Users Tax		734,912,919	Other:	
Motor Vehicle In-Lieu Tax		58,369,832	Personnel Services	54,159,276
Realignment From the Vehicle License Fee Fund		1,222,297,916	Building Maintenance and Grounds	47,756,233
Public Assistance Administration		2,606,552,160	Administrative Services	77,086,542
Public Assistance Programs		3,145,800,693	Other	1,072,148,300
Realignment for Social Services		1,309,111,553	Total Charges for Current Services	6,022,089,172
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,132,459,069	Other Sales	26,230,972
Realignment for Mental Health		641,918,469	Tobacco Tax Settlement	212,504,293
Medically Indigent Adults		18,752,469	Welfare Repayments	26,549,805
Alcohol and Drug Abuse		106,441,791	Cancelled Warrants	8,714,900
Other Aid for Health		414,552,629	Other	502,623,712
Realignment for Health Services		267,153,889	Total Miscellaneous Revenue	776,623,682
Homeowners' Property Tax Relief		70,639,063	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	51,295,692
SB90 Mandated Costs		105,501,780	Proceeds from the Sale of Bonds	32,200,760
Public Safety Fund		2,251,797,464	Other Long-Term Debt Proceeds	97,649,323
Other:			Total Other Financing Sources	181,145,775
Citizens Option for Public Safety (COPS)		125,468,107	Total General County Revenues Before Transfers	50,274,273,992
Office of Criminal Justice and Planning Programs		29,113,713	Transfers In	
Library		9,503,378	Total Transfers In from Enterprises	76,740,603
District Attorney Programs		140,278,749	Operating Transfers Between Funds Other Than Governmental and Enterprise	81,228,161
Law Enforcement		203,053,334	Total General County Revenues and Transfers In	\$ 50,432,242,756
Other		1,129,506,982		
Total State		16,723,185,959		

Table 6. Counties Annual Report — Fiscal Year 2010-11
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 144,103,138	Total Roads	1,866,552,034
Clerk of the Board	58,507,882	Total Transportation Terminals	216,800
Administrative Officer	202,787,607	Total Transportation Systems	6,295,254
Other	33,430,467	Total Parking Facilities	18,338,150
Total Legislative and Administrative	438,829,094	Total Public Ways and Facilities	1,891,402,238
Finance		Health	
Auditor-Controller	289,979,546	Total Public Health	2,724,524,747
Treasurer-Tax Collector	222,084,703	Total Medical Care	1,161,025,524
Assessor	511,793,185	Total Mental Health	4,275,258,610
Other	120,959,279	Total Drug and Alcohol Abuse Services	509,717,614
Total Finance	1,144,816,713	Total Health	8,670,526,495
Counsel		Sanitation	
County Counsel	165,509,864	Total Refuse Collection and Disposal	13,968,205
Other	1,030,139	Total Sanitation	13,968,205
Total Counsel	166,540,003	Public Assistance	
Total Personnel	169,257,063	Welfare	
Total Elections	224,904,387	Administration	4,839,362,438
Total Communications	267,872,234	Aid Programs - Cash (Grants)	5,942,918,392
Total Property Management	458,262,166	Total Welfare	10,782,280,830
Plant Acquisition		Social Services	
Jails	120,119,414	Administration and Programs	3,417,621,566
Courts	64,780,693	Other	144,292,433
Other	703,267,547	Total Social Services	3,561,913,999
Total Plant Acquisition	888,167,654	General Relief	
Total Promotion	66,258,831	Aid to Indigents	385,664,406
Total Other General	598,367,997	Indigent Burial	549,147
Total General	4,423,276,142	Total General Relief	386,213,553
Public Protection		Total Care of Court Wards	34,435,520
Judicial		Total Veteran Services	15,504,442
Trial Court Maintenance of Effort (MOE)	645,384,050	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	44,956,037	Workforce Investment Act (WIA)	369,767,378
Other Trial Court	621,318,340	Other	442,540,429
County Clerk	29,705,880	Total Other Public Assistance	812,307,807
Grand Jury (Including Audit)	8,599,201	Total Public Assistance	15,592,656,151
District Attorney-Prosecution	1,355,553,197	Education	
District Attorney-Family Support	705,947,618	Total School Administration	3,129,328
Public Defender	731,885,355	Total Library Services	420,875,315
Court Appointed Counsel	66,686,920	Total Agricultural Education	13,091,025
Other	62,048,358	Total Other Education	2,076,217
Total Judicial	4,272,084,956	Total Education	439,171,885
Total Police Protection	4,449,465,341	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	341,333,174
Adult Detention	2,835,127,356	Total Cultural Services	102,793,085
Juvenile Detention	1,041,204,599	Total Veteran Memorial Building	2,888,996
Probation	1,107,817,610	Total Small Craft Harbors	18,205,728
Total Detention and Correction	4,984,149,565	Total Recreation and Cultural	465,220,983
Total Fire Protection	478,505,651	Debt Service	
Total Flood Control - Soil and Water Conservation	8,119,711	Total Retirement of Long-Term Debt	791,573,406
Protective Inspection		Total Interest on Long-Term Debt	767,676,994
Agricultural Commissioner	175,537,690	Total Interest on Short-Term Notes and Warrants	46,277,590
Building Inspector	118,679,352	Total Debt Service	1,605,527,990
Other	17,145,202	Total General County Expenditures Before Transfers	48,666,414,442
Total Protective Inspection	311,362,244	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,209,306,727
Local Agency Formation Commission (LAFCO)	10,342,017	Operating Transfers Between Funds Other Than Governmental and Enterprise	59,326,069
Recorder	117,971,559	Total General County Expenditures and Transfers Out	\$ 49,935,047,238
Coroner	108,820,788		
Emergency Services	107,970,205		
Planning and Zoning	337,147,603		
Pound	144,566,739		
Other	234,157,974		
Total Other Protection	1,060,976,885		
Total Public Protection	15,564,664,353		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 71,582,825,780	\$ 14,752,556,368	\$ 56,830,269,412

Table 6. Counties Annual Report — Fiscal Year 2010-11

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	\$ 10,380,672,524	\$ 10,204,077,193	\$ 3,899,032,959	\$ 6,305,044,234
Total Revenue Bonds	1,777,510,000	1,502,110,000	214,463,637	1,287,646,363
Total Special Assessment Bonds	733,041,852	658,251,710	289,468,372	368,783,338
Total General Obligation Bonds	870,998,489	380,998,489	15,434,900	365,563,589
Total Improvement Districts Bonds	19,204,371	18,488,200	17,742,192	746,008
Total Federal Construction Loans	9,640,461	—	1,893,775	4,432,077
Total State Construction Loans	41,930,160	—	12,415,671	20,635,418
Total Other Long-Term Debt Schedule	—	—	—	3,562,374,742
County Total Bonds and Other Long-Term Debt	\$ 13,832,997,857	\$ 12,763,925,592	\$ 4,450,451,506	\$ 11,915,225,769
	Total Future Principal and Interest Balance Due			
Total Lease Obligations	\$ 10,138,222,174			

* 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	\$ 15,065,536,349
Total Deductions from Revenues	10,762,011,884
Net Patient Revenue	4,303,524,465
Total Other Operating Revenues	1,165,435,147
Total Operating Revenue	5,468,959,612
Total Operating Expenses	6,640,343,215
Net Operating Income (Loss)	(1,171,383,603)
Total Non-Operating Revenue	719,386,000
Total Non-Operating Expenses	375,187,504
Net Non-Operating Income	344,198,496
Net Income Before Extraordinary Items	(827,185,107)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(827,185,107)
Transfers In from the County	1,196,996,417
Transfers Out to the County	41,983,242
Net Transfers In (Out)	1,155,013,175
Net Income (Loss)	\$ 327,828,068
Current Year Capital Outlay	\$ 140,577,633

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 9,585,365
Local Cash Grants	48,155,137
State Cash Grants	7,423,395
Federal Cash Grants	7,873,170
Other Revenues	3,973,098
Total Revenues	77,010,165
Purchased Transportation	42,598,064
Other Expenses	38,007,472
Total Expenses	80,605,536
Net Transit Income (Loss)	(\$ 3,595,371)
Gain or Loss on Disposal of Fixed Assets	(206,889)
Total Operator Net Income (Loss)	\$ (3,802,260)
Capital Additions to Equity	
Total Local Capital Grants	526,775
Total State Capital Grants	529,293
Total Federal Capital Grants	1,747,754
Non-Governmental Donations	—
Total Capital Additions to Equity	\$ 2,803,822

Table 6. Counties Annual Report — Fiscal Year 2010-11
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	\$ 285,089,039
Total Operating Expenses	<u>284,244,040</u>
Net Operating Income (Loss)	<u>844,999</u>
Total Non-Operating Revenue	116,834,430
Total Non-Operating Expenses	<u>29,517,258</u>
Income (Loss) Before Operating Transfers	<u>88,162,171</u>
Transfers In from the County	1,380,782
Transfers Out to the County	<u>1,324,314</u>
Net Transfers In (Out)	<u>56,468</u>
Net Income (Loss)	<u>\$ 88,218,639</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 476,324,107</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 458,993,569
Total Operating Expenses	<u>450,657,391</u>
Net Operating Income (Loss)	<u>8,336,178</u>
Total Non-Operating Revenues	33,674,054
Total Non-Operating Expenses	<u>48,520,057</u>
Income (Loss) Before Operating Transfers	<u>(6,509,825)</u>
Transfers In from the County	3,888,499
Transfers Out to the County	<u>32,734,976</u>
Net Transfers In (Out)	<u>(28,846,477)</u>
Net Income (Loss)	<u>\$ (35,356,302)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 22,304,114</u>

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 98,641,300
Total Operating Expense	<u>105,503,763</u>
Net Operating Income (Loss)	<u>(6,862,463)</u>
Total Non-Operating Revenue	3,547,768
Total Non-Operating Expenses	<u>3,664,674</u>
Income (Loss) Before Operating Transfers	<u>(6,979,369)</u>
Transfers In from the County	7,041,029
Transfers Out to the County	<u>698,071</u>
Net Transfers In (Out)	<u>6,342,958</u>
Net Income (Loss)	<u>\$ (636,411)</u>
Current Year Capital Outlay	<u>\$ 2,351,155</u>



Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2011**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2011**

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, 2011**

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 939,886,128
Property Tax In-Lieu of Vehicle License Fees	167,136,917
Voter Approved Indebtedness Property Tax	173,220,618
Prior Year Secured and Unsecured	32,969,518
Total Property Taxes	\$ 1,313,213,181
Other Taxes	
Sales and Use Taxes	\$ 102,575,810
Transportation Tax (Non-Transit)	6,701,331
Transportation Tax (Transit)	113,336,249
Property Transfer	135,183,779
Transient Lodging Tax	209,961,963
Construction Development Taxes	—
Utility Users Tax	91,683,170
Employers Payroll Tax	383,689,925
Other	124,131,529
Total Other Taxes	\$ 1,167,263,756
Total Taxes	\$ 2,480,476,937
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 435,579
Business Licenses	8,089,041
Construction Permits	22,076,739
Street and Curb Permits	95,917
Franchises	18,315,590
Other	9,834,156
Total Licenses, Permits, and Franchises	\$ 58,847,022
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 6,293,557
Other Court Fines	757,677
Forfeitures and Penalties	6,584,244
Penalties and Cost on Delinquent Taxes	18,185,596
Total Fines, Forfeitures, and Penalties	\$ 31,821,074
Revenue From Use of Money and Property	
Interest	\$ 53,894,941
Rents and Concessions	37,368,125
Royalties	—
Other	—
Total Revenue From Use of Money and Property	\$ 91,263,066
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 39,980,591
Motor Vehicle In-Lieu tax	48,253,501
Public Assistance Administration	65,184,366
Public Assistance Programs	55,307,508
Health	
Aid for Mental Health	91,633,196
Alcohol and Drug Abuse	19,241,229
Other Aid for Health	10,479,156

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2011

Revenues	Amount
Other	
Homeowners Property Tax Relief	5,160,366
SB 90 Mandated Costs	13,089,010
Public Safety	68,380,878
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	331,784,856
Total State	\$ 748,494,657
Federal	
Public Assistance Administration	\$ 67,084,575
Public Assistance Programs	141,258,005
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	6,460,927
Road Projects	7,670,104
Law Enforcement	—
Other	376,386,233
Total Federal	\$ 598,859,844
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	51,783,881
Total Other Aid	\$ 51,783,881
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	23,499,726
Special Police Department Services	19,165,363
Special Fire Department Services	9,240,350
Planning and Engineering Services	42,279,767
Court Fees and Costs	6,201,234
Law Enforcement Services	—
Recording Fees	3,012,324
Road and Street Services	1,555,753
Health Fees	15,292,570
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	4,438,914
Library Services	924,461
Park and Recreation Fees	15,300,616
Sewer Service Charges and Connection Fees	225,461,083
Parking Facilities	75,715,111
Golf Course Fees	10,004,641

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2011

Revenues	Amount
Water Service Charges and Connection Fees	287,525,086
Electric Revenues	140,034,713
Airport Revenues	607,322,549
Housing Revenues	6,643,264
Ports and Harbor Revenues	72,489,326
Hospital Revenues	726,521,702
Transit Revenues	210,483,560
Stadium Revenues	4,047,116
Quasi-External Transactions	106,287,583
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	39,170,321
Total Charges for Current Services	\$ 2,652,617,133
Miscellaneous Revenue	
Welfare Repayments	\$ 43,885
Cancelled Warrants	581,208
Other	580,810,594
Total Miscellaneous Revenue	\$ 581,435,687
Other Financing Sources	
Sale of Fixed Assets	\$ 10,750,428
Proceeds From the Sale of Bonds	1,211,970,000
Other Long -Term Debt Proceeds	9,337,381
Total Other Financing Sources	\$ 1,232,057,809
Total Revenues	\$ 8,527,657,110

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2011

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 10,235,711
Management and Support	557,249,055
Total Legislative and Administrative	\$ 567,484,766
Finance	
Auditor Controller	\$ 18,748,958
Treasurer and Tax Collector	19,775,869
Assessor	16,354,033
Total Finance	\$ 54,878,860
Counsel	
County Counsel	\$ 8,934,418
Total Counsel	\$ 8,934,418
Total Personnel	\$ —
Total Elections	\$ 9,748,622
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 1,933,390
Courts	—
Public Transit	172,990,940
Airports	281,567,179
Other	1,062,151,857
Total Plant Acquisition	\$ 1,518,643,366
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 33,301,757
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	37,970,020
District Attorney Family Support	12,987,539
Public Defender	24,967,963
Court Appointed Counsel	—
Total Judicial	\$ 109,227,279
Total Police Protection	\$ 405,980,580
Detention and Correction	
Adult Detention	\$ 132,380,818
Juvenile Detention	29,631,620
Probation	11,855,033
Total Detention and Correction	\$ 173,867,471
Total Fire Protection	\$ 259,551,770
Community Development	
Planning	\$ 62,648,238
Construction and Engineering Regulation	53,052,723
Housing	74,099,206
Other	5,948,111
Total Community Development	\$ 195,748,278

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2011

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	5,959,423
Emergency Services	—
Planning and Zoning	—
Pound	4,160,521
Street Lighting	2,791,129
Other	89,857,175
Total Other Protection	\$ 102,768,248
Total Public Protection	\$ 1,247,143,626
Public Ways and Facilities	
Roads	\$ 45,472,296
Airports	334,888,835
Transportation	649,886,702
Ports and Harbors	58,278,052
Parking Facilities	112,737,038
Other	1,605,421
Total Public Ways and Facilities	\$ 1,202,868,344
Health	
Hospitals and Sanitariums	\$ 881,458,185
Public Health	251,973,935
Medical Care	—
Mental Health	211,718,488
Drug and Alcohol Abuse Services	—
Other	133,486,665
Total Health	\$ 1,478,637,273
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	134,865,718
Total Sanitation	\$ 134,865,718
Public Assistance	
Welfare	
Administration	\$ 187,908,871
Aid Programs - Cash (Grants)	438,454,034
Total Welfare	\$ 626,362,905
Social Services	
Administration and Programs	\$ 27,246,073
Other	—
Total Social Services	\$ 27,246,073
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 514,270
Other	—
Total Other Public Assistance	\$ 514,270
Total Public Assistance	\$ 654,123,248

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2011

Expenditures	Amount
Education	
Library Services	\$ 81,297,175
Total Education	\$ 81,297,175
Recreation and Cultural Services	
Recreation Facilities	\$ 102,689,168
Cultural Services	27,908,052
Sports Arena and Stadiums	3,176,022
Community Centers and Auditoriums	56,745,199
Small Craft Harbors	—
Other	32,726,686
Total Recreation and Cultural Services	\$ 223,245,127
Public Utilities	
Water	\$ 194,945,782
Electric	105,190,693
Other	—
Total Public Utilities	\$ 300,136,475
Total Other	\$ —
Debt Service	
Principal Payments on Long-Term Debt	\$ 379,490,015
Interest Payments on Long-Term Debt	476,954,176
Lease Payments and Other Payments on Long-Term Debt	30,497,900
Total Debt Service	\$ 886,942,091
Total Expenditures	\$ 8,368,949,109
Appropriations Limit	\$ 2,441,531,489
Total Annual Appropriations Subject to the Limit	2,075,329,244
Total Annual Appropriations Under/(Over) Appropriations Limit	\$ 366,202,245

Appendix B

Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2011

(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.

<u>County / City</u>	<u>Percent</u>	<u>County / City</u>	<u>Percent</u>
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	50.00
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.

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