

**ITEM 3**  
**PROPOSED DECISION TO DISMISS**

Water Quality Certification for Federal Permit or License, Turlock Irrigation District and Modesto Irrigation District Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, Federal Energy Regulatory Commission Project Nos. 2299 and 14581, Condition 12, Riparian, Spawning, and Floodplain Management, Adopted by the State Water Resources Control Board on January 15, 2021

*Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric and La Grange Hydroelectric Project*

21-TC-02

Turlock Irrigation District and Modesto Irrigation District, Claimants

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STATE of CALIFORNIA  
COMMISSION ON STATE  
MANDATES



TEST CLAIM FORM

Section 1

Proposed Test Claim Title:

Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

<i>For CSM Use Only</i>	
Filing Date:	<div style="border: 2px solid blue; border-radius: 15px; padding: 5px; display: inline-block;"> <p style="margin: 0;"><b>RECEIVED</b> January 14, 2022 <i>Commission on State Mandates</i></p> </div>
Test Claim #:	21-TC-02

Section 2

Local Government (Local Agency/School District) Name:

Turlock Irrigation District

Name and Title of Claimant’s Authorized Official pursuant to [CCR, tit.2, § 1183.1\(a\)\(1-5\)](#):

Michelle A. Reimers, General Manager

Street Address, City, State, and Zip:

333 E. Canal Drive, Turlock, CA 95380

Telephone Number

(209) 883-8222

Fax Number

n/a

Email Address

n/a

Section 3

Claimant Representative: Peter Prows Title Partner

Organization: Briscoe Ivester & Bazel LLP

Street Address, City, State, Zip:

235 Montgomery Street, Suite 935, San Francisco, CA 94104

Telephone Number

(415) 402-2708

Fax Number

(415) 398-5630

Email Address

pprows@briscoelaw.net

**Section 4 – Please identify all code sections (include statutes, chapters, and bill numbers; e.g., Penal Code section 2045, Statutes 2004, Chapter 54 [AB 290]), regulatory sections (include register number and effective date; e.g., California Code of Regulations, title 5, section 60100 (Register 1998, No. 44, effective 10/29/98), and other executive orders (include effective date) that impose the alleged mandate pursuant to [Government Code section 17553](#) and don't forget to check whether the code section has since been amended or a regulation adopted to implement it (refer to your completed WORKSHEET on page 7 of this form):**

State Water Resources Control Board, In the Matter of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project—Federal Energy Regulatory Commission Project Nos. 2299 and 14581, effective January 15, 2021, condition 12

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- Test Claim is Timely Filed on [Insert Filing Date] [select either A or B]: 1 / 14 / 2022
- A: Which is not later than 12 months following [insert the effective date of the test claim statute(s) or executive order(s)] 1 / 15 / 2021, the effective date of the statute(s) or executive order(s) pled; or
- B: Which is within 12 months of [insert the date costs were *first* incurred to implement the alleged mandate]     /     /    , which is the date of first incurring costs as a result of the statute(s) or executive order(s) pled. *This filing includes evidence which would be admissible over an objection in a civil proceeding to support the assertion of fact regarding the date that costs were first incurred.*

([Gov. Code § 17551\(c\)](#); [Cal. Code Regs., tit. 2, §§ 1183.1\(c\)](#) and [1187.5.](#))

**Section 5 – Written Narrative:**

- Includes a statement that actual and/or estimated costs exceed one thousand dollars (\$1,000). ([Gov. Code § 17564.](#))
- Includes all of the following elements for each statute or executive order alleged pursuant to [Government Code section 17553\(b\)\(1\)](#) (refer to your completed WORKSHEET on page 7 of this form):
- Identifies all sections of statutes or executive orders and the effective date and register number of regulations alleged to contain a mandate, including a detailed description of the *new* activities and costs that arise from the alleged mandate and the existing activities and costs that are *modified* by the alleged mandate;
- Identifies *actual* increased costs incurred by the claimant during the fiscal year for which the claim was filed to implement the alleged mandate;
- Identifies *actual or estimated* annual costs that will be incurred by the claimant to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed;

- Contains a statewide cost estimate of increased costs that all local agencies or school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed;  
Following FY: 2022 - 2023 Total Costs: At least approx. \$25,000
- Identifies all dedicated funding sources for this program; State: None  
Federal: None Local agency's general purpose funds: None  
Other nonlocal agency funds: None  
Fee authority to offset costs: None
- Identifies prior mandate determinations made by the Board of Control or the Commission on State Mandates that may be related to the alleged mandate: \_\_\_\_\_
- Identifies a legislatively determined mandate that is on the same statute or executive order: \_\_\_\_\_

**Section 6 – The Written Narrative Shall be Supported with Declarations Under Penalty of Perjury Pursuant to Government Code Section 17553(b)(2) and California Code of Regulations, title 2, section 1187.5, as follows (refer to your completed WORKSHEET on page 7 of this form):**

- Declarations of actual or estimated increased costs that will be incurred by the claimant to implement the alleged mandate.
- Declarations identifying all local, state, or federal funds, and fee authority that may be used to offset the increased costs that will be incurred by the claimant to implement the alleged mandate, including direct and indirect costs.
- Declarations describing new activities performed to implement specified provisions of the new statute or executive order alleged to impose a reimbursable state-mandated program (specific references shall be made to chapters, articles, sections, or page numbers alleged to impose a reimbursable state-mandated program).
- If applicable, declarations describing the period of reimbursement and payments received for full reimbursement of costs for a legislatively determined mandate pursuant to Government Code section 17573, and the authority to file a test claim pursuant to paragraph (1) of subdivision (c) of Government Code section 17574.
- The declarations are signed under penalty of perjury, based on the declarant's personal knowledge, information, or belief, by persons who are authorized and competent to do so.

**Section 7 – The Written Narrative Shall be Supported with Copies of the Following Documentation Pursuant to Government Code section 17553(b)(3) and California Code of Regulations, title 2, § 1187.5 (refer to your completed WORKSHEET on page 7 of this form):**

- The test claim statute that includes the bill number, and/or executive order identified by its effective date and register number (if a regulation), alleged to impose or impact a mandate. Pages 24 to 136.

- Relevant portions of state constitutional provisions, federal statutes, and executive orders that may impact the alleged mandate. Pages 158 to 168.
- Administrative decisions and court decisions cited in the narrative. (Published court decisions arising from a state mandate determination by the Board of Control or the Commission are exempt from this requirement.) Pages 169 to 216.
- Evidence to support any written representation of fact. *Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5).* Pages 18 to 156.

**Section 8 –TEST CLAIM CERTIFICATION Pursuant to [Government Code section 17553](#)**

- The test claim form is signed and dated at the end of the document, under penalty of perjury by the eligible claimant, with the declaration that the test claim is true and complete to the best of the declarant's personal knowledge, information, or belief.

*Read, sign, and date this section. Test claims that are not signed by authorized claimant officials pursuant to [California Code of Regulations, title 2, section 1183.1\(a\)\(1-5\)](#) will be returned as incomplete. In addition, please note that this form also serves to designate a claimant representative for the matter (if desired) and for that reason may only be signed by an authorized local government official as defined in [section 1183.1\(a\)\(1-5\)](#) of the Commission’s regulations, and not by the representative.*

This test claim alleges the existence of a reimbursable state-mandated program within the meaning of [article XIII B, section 6 of the California Constitution](#) and [Government Code section 17514](#). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this test claim is true and complete to the best of my own personal knowledge, information, or belief. All representations of fact are supported by documentary or testimonial evidence and are submitted in accordance with the Commission’s regulations. ([Cal. Code Regs., tit.2, §§ 1183.1](#) and [1187.5](#).)

Michelle A. Reimers

General Manager

**Name of Authorized Local Government Official**  
pursuant to [Cal. Code Regs., tit.2, § 1183.1\(a\)\(1-5\)](#)

**Print or Type Title**



01/12/2022

**Signature of Authorized Local Government Official**  
pursuant to [Cal. Code Regs., tit.2, § 1183.1\(a\)\(1-5\)](#)

**Date**

**Test Claim Form Sections 4-7 WORKSHEET**

**Complete Worksheets for Each New Activity and Modified Existing Activity Alleged to Be Mandated by the State, and Include the Completed Worksheets With Your Filing.**

Statute, Chapter and Code Section/Executive Order Section, Effective Date, and Register Number: Condition 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project (Jan. 15, 2021)  
Activity: Riparian, Spawning, Floodplain Restoration Plan

Initial FY: 2021-2022 Cost: \$22,170.77 Following FY: 2022 - 2023 Cost: \$17,115

Evidence (if required): Declaration of Peter Prows

All dedicated funding sources; State: None Federal: None

Local agency's general purpose funds: None

Other nonlocal agency funds: None

Fee authority to offset costs: None

Statute, Chapter and Code Section/Executive Order Section, Effective Date, and Register Number: \_\_\_\_\_

Activity: \_\_\_\_\_

Initial FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_ Following FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_

Evidence (if required): \_\_\_\_\_

All dedicated funding sources; State: \_\_\_\_\_ Federal: \_\_\_\_\_

Local agency's general purpose funds: \_\_\_\_\_

Other nonlocal agency funds: \_\_\_\_\_

Fee authority to offset costs: \_\_\_\_\_

Statute, Chapter and Code Section/Executive Order Section, Effective Date, and Register Number: \_\_\_\_\_

Activity: \_\_\_\_\_

Initial FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_ Following FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_

Evidence (if required): \_\_\_\_\_

All dedicated funding sources; State: \_\_\_\_\_ Federal: \_\_\_\_\_

Local agency's general purpose funds: \_\_\_\_\_

Other nonlocal agency funds: \_\_\_\_\_

Fee authority to offset costs: \_\_\_\_\_

STATE of CALIFORNIA  
**COMMISSION ON STATE  
MANDATES**



**TEST CLAIM FORM**

**Section 1**

Proposed Test Claim Title:

Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

**Section 2**

Local Government (Local Agency/School District) Name:

Modesto Irrigation District

Name and Title of Claimant's Authorized Official pursuant to [CCR, tit.2, § 1183.1\(a\)\(1-5\)](#):

Bill Schwandt, General Manager

Street Address, City, State, and Zip:

1231 11th Street, Modesto, CA 95354

Telephone Number

(209) 526-7373

Fax Number

n/a

Email Address

n/a

**Section 3**

Claimant Representative: Peter Prows Title Partner

Organization: Briscoe Ivester & Bazel LLP

Street Address, City, State, Zip:

235 Montgomery Street, Suite 935, San Francisco, CA 94104

Telephone Number

(415) 402-2708

Fax Number

(415) 398-5630

Email Address

pprows@briscoelaw.net

<i>For CSM Use Only</i>	
Filing Date:	
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Bill Schwandt

General Manager

**Name of Authorized Local Government Official**  
pursuant to [Cal. Code Regs., tit.2, § 1183.1\(a\)\(1-5\)](#)

**Print or Type Title**



1/12/22

**Signature of Authorized Local Government Official**  
pursuant to [Cal. Code Regs., tit.2, § 1183.1\(a\)\(1-5\)](#)

**Date**

**Test Claim Form Sections 4-7 WORKSHEET**

**Complete Worksheets for Each New Activity and Modified Existing Activity Alleged to Be Mandated by the State, and Include the Completed Worksheets With Your Filing.**

Statute, Chapter and Code Section/Executive Order Section, Effective Date, and Register Number: Condition 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project (Jan. 15, 2021)  
Activity: Riparian, Spawning, Floodplain Restoration Plan

Initial FY: 2021 2022 Cost: \$10,214.23 Following FY: 2022 2023 Cost: \$7,885

Evidence (if required): Declaration of Peter Prows

All dedicated funding sources; State: None Federal: None

Local agency's general purpose funds: None

Other nonlocal agency funds: None

Fee authority to offset costs: None

Statute, Chapter and Code Section/Executive Order Section, Effective Date, and Register Number: \_\_\_\_\_

Activity: \_\_\_\_\_

Initial FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_ Following FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_

Evidence (if required): \_\_\_\_\_

All dedicated funding sources; State: \_\_\_\_\_ Federal: \_\_\_\_\_

Local agency's general purpose funds: \_\_\_\_\_

Other nonlocal agency funds: \_\_\_\_\_

Fee authority to offset costs: \_\_\_\_\_

Statute, Chapter and Code Section/Executive Order Section, Effective Date, and Register Number: \_\_\_\_\_

Activity: \_\_\_\_\_

Initial FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_ Following FY: \_\_\_\_\_ - \_\_\_\_\_ Cost: \_\_\_\_\_

Evidence (if required): \_\_\_\_\_

All dedicated funding sources; State: \_\_\_\_\_ Federal: \_\_\_\_\_

Local agency's general purpose funds: \_\_\_\_\_

Other nonlocal agency funds: \_\_\_\_\_

Fee authority to offset costs: \_\_\_\_\_

**Index of Joint Test Claim of  
Turlock Irrigation District and Modesto Irrigation District  
Floodplain Restoration Condition (no. 12) of Water Quality Certification for  
Turlock Irrigation District and Modesto Irrigation District—Don Pedro  
Hydroelectric Project and La Grange Hydroelectric Project**

*Note: Page numbers are hyperlinked to the page in the test claim. Clicking on the page number in the “Page” column should take the user to the relevant page in the test claim.*

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# SECTION 5: WRITTEN NARRATIVE

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## **I. INTRODUCTION**

The Turlock and Modesto Irrigation Districts long ago built dams on the Tuolumne River to harness its potential to provide water and generate power for the beneficial use of local residents, but decades later the State Water Resources Control Board is now requiring the Districts to construct a new \$50+ million project outside their boundaries to “restore” the river’s historic floodplain for the benefit of fish downstream. This restoration project is a state agency mandate on local agencies for a new program or higher level of service. Section 6 of Article XIII B of the California Constitution requires the state to reimburse the Districts for the costs of this mandate. This test claim should be approved.

## **II. BACKGROUND**

### **A. The Irrigation Districts**

Turlock Irrigation District and Modesto Irrigation District (together, the “Districts”) are irrigation districts governed by division 11 (“Irrigation Districts”) of the Water Code. The Districts are each a “public corporation” for “municipal purposes.” (*Turlock Irrigation District v. White* (1921) 186 Cal. 183, 187.) With few exceptions, the Districts’ legal boundaries exclude riparian parcels along the Tuolumne River, whose owners largely opted out of joining the Districts. (Declaration of Peter Prows (“Prows Decl.”), Exhibit (“Ex.”) 1 (Department of Water Resources map of Districts’ legal boundaries, which do not extend to Tuolumne River for most of its reach).)

### **B. The Don Pedro and La Grange Hydroelectric Projects**

The Districts operate the Don Pedro Hydroelectric Project and the La Grange Hydroelectric Project (together, the “Projects”) on the Tuolumne River. (Prows Decl., Ex. 2 at 8.) The Projects generate hydroelectric power as well as provide flood control and water supply for more than 200,000 acres of farmland, plus municipal and industrial uses, including water supply for the cities of Modesto and Turlock. (*Id.* at 7.) The Projects were developed decades ago using water rights held by the Districts dating back

more than a century. (*Id.* at 12; *see id.* at Attachment A (describing Projects’ historic development).)

**C. FERC Relicensing**

The Federal Energy Regulatory Commission (“FERC”) determined that the Projects require federal FERC licenses. (*Id.*) In 2014 and 2017, the Districts applied for FERC licenses for the Projects. (*Id.*)

**D. The 401 Certification**

Section 401 of the Clean Water Act, 33 U.S.C. § 1341, requires any applicant for a federal water-discharge permit to apply for “certification” from their state. (33 U.S.C. § 1341(a)(1).) The state has up to one year to grant or deny a certification, or else certification is waived. (*Id.*) If the state grants certification, it “shall set forth any effluent limitations and other limitations, and monitoring requirements necessary to assure that any applicant for a Federal license or permit will comply ... with any other appropriate requirement of State law”. (33 U.S.C. § 1341(d).) The conditions in the certification must then become conditions of the federal license. (*Id.*)

In California, the State Water Resources Control Board (“State Board”) is delegated responsibility for determining applications for certification under Section 401 of the Clean Water Act. (Water Code § 13160(a)(1).) Specifically, the State Board has authority “to give any certification ... pursuant to the [Clean Water Act] ... that there is reasonable assurance that any activity of any person subject to the jurisdiction of the state board will comply with ... any other appropriate requirements of state law.” (*Id.*) Water Code section 13385(a)(2) imposes state-law penalties for violating conditions in a water quality certification issued under Water Code section 13160.

The Districts applied to the State Board for certification in 2018, 2019, and 2020. (Prows Decl., Ex. 2 at 7.) The State Board denied the 2018 and 2019 applications without prejudice, and, in November 2020, the Districts withdrew their 2020 application. (*Id.*) The Districts and the State Board dispute whether the State Board has now waived certification under Section 401.

(*Id.*) That dispute is currently pending in the D.C. Circuit Court of Appeals (case nos. 21-1120, 21-1121).

Nevertheless, on January 15, 2021, the Executive Director of the State Board, exercising powers putatively delegated from the State Board (*id.* at 13-14), issued a certification with 45 conditions to the Districts (the “Order”). Only one of those conditions—condition 12—is at issue in this test claim. (See Section III below.)

#### **E. Other Proceedings**

The Districts timely petitioned the State Board for reconsideration of the Order and requested a stay. (Prows Decl., Ex. 3 at 1.) The State Board denied the stay, reasoning “there is substantial doubt that the state has authority to enforce the conditions of certification for a FERC-licensed hydroelectric project until and unless the license subjected to the certification is issued.” (*Id.* at 5.) Nevertheless, the State Board has refused to stay the Order and has not definitively disclaimed its authority to enforce any of the conditions in the Order, including condition 12, at any time.

In May 2021, the Districts filed a timely petition for writ of administrative mandamus in Tuolumne County Superior Court (case no. CV63819) to set aside the Order in its entirety. That action remains pending.

### **III. THE MANDATE AT ISSUE: CONDITION 12— RIPARIAN, SPAWNING, AND FLOODPLAIN RESTORATION**

Condition 12 is the mandate (“Mandate”) at issue. It “requires the development and implementation of a Riparian, Spawning, and Floodplain Restoration Plan”. (Order at 39.) The Mandate is intended to redress “altered ... hydrology and natural geomorphic processes along the Tuolumne River corridor” caused by the damming of the river decades ago. (*Id.* at 38.)

The Mandate contains more than four pages of specific requirements. (*Id.* at 74-78.) Generally, the Mandate requires the preparation, approval, and implementation of a “Restoration Plan” to “construct a minimum of 150 acres of 100 percent suitable floodplain

rearing habitat that is designed to lower existing floodplain surface elevation in the first 10 years following ... approval”. (*Id* at 75.)

The Mandate also requires developing and implementing a “monitoring plan” to assess the effects of the project on floodplain inundation, fish use, vegetation, and other factors. (*Id.* at 77.) The Mandate requires annual monitoring for at least 10 years, and then, after 25 years, a “comprehensive evaluation” whether “additional floodplain restoration projects” will be required as part of the Mandate. (*Id.* at 77-78.)

Implementing the Mandate may require the Districts to undertake a separate environmental review process, under the California Environmental Quality Act, or obtain additional permits or entitlements from other agencies, including a Streambed Alteration Agreement from the California Department of Fish and Wildlife, under Fish and Game Code section 1602 (required for any substantial alteration of a stream), and a permit from the U.S. Army Corps of Engineers, under Section 404 of the Clean Water Act (33 U.S.C. § 1344, required for any dredge or fill activities in waters of the United States).

In 2018, the Districts estimated that constructing a 134-acre floodplain restoration project along the Tuolumne River would cost approximately \$51.6 million. (Prows Decl., Ex. 4 at 3.) That estimate was for a significantly smaller floodplain restoration project than required by the Mandate, and it did not include estimates of the costs of conducting any required environmental review, or of the years of monitoring and evaluation required by the Mandate. The costs of implementing the Mandate can reasonably be expected to be significantly higher than the 2018 estimate.

#### **IV. STATE MANDATE LAW**

Article XIII B § 6 of the California Constitution (“Section 6”) requires that, for every “state agency mandate[]” of “a new program or higher level of service” on “any local government”, the State is required to reimburse the local government for the “costs” of that mandate. A number of adjudicatory decisions by the State and Regional

Water Quality Control Boards have come under sharp scrutiny in recent years by the Commission and the Courts for being unfunded State mandates.<sup>1</sup> The Mandate is a state agency mandate of a new program or higher level of service on the Districts, which will impose reimbursable costs on the Districts (which are local agencies).

If the Mandate is not invalidated by the courts, then it will remain a State mandate. (Part V.A below.) The Districts are local government agencies within the meaning of these laws. (Part V.B below.) The Mandate requires a new program or higher level of service. (Part V.C below.) The Mandate will impose costs on the Districts. (Part III above and Part VI below.) The Districts meet their initial burden to show that the Mandate requires reimbursement under Section 6.

The State has the burden to establish the applicability of any defenses, but it cannot meet that burden here. The exemption to the reimbursement requirement for certain non-discretionary mandates required by federal law (Government Code § 17556(c)) is narrow and does not apply here. (Part V.D.1 below.) Another exemption, where the local agency “has the authority to levy service charges, fees, or assessments sufficient to pay” for the new or increased costs (Government Code § 17556(d)), is also inapplicable because the Districts lack authority under Articles XIII through XIII D of the California Constitution to levy such charges, fees, or assessments here. (Part V.D.2 below.) This test claim should be approved.

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<sup>1</sup> *E.g. Department of Finance v. Commission on State Mandates* (2021) 59 Cal.App.5th 546; *Department of Finance v. Commission on State Mandates* (2017) 18 Cal.App.5th 661; *Department of Finance v. Commission on State Mandates* (2016) 1 Cal.5th 749; *County of Los Angeles v. Commission on State Mandates* (2007) 150 Cal.App.4th 898; In re Test Claim On: *San Diego Regional Water Quality Control Board Order No. R9-2007-0001* (March 26, 2010); In re Test Claim On: *Los Angeles Regional Quality Control Board Order No. 01-182* (July 31, 2009).

**V. THE MANDATE REQUIRES REIMBURSEMENT UNDER SECTION 6**

**A. The Mandate Is A State Agency Mandate**

The Mandate is a “state agency mandate[]” within the meaning of Section 6. The Mandate was issued by the Executive Director of the State Board, exercising powers putatively delegated from the State Board. (Order at 13-14.) The State Board is part of the State. (*See* Water Code § 175 (State Board is part of the California Environmental Protection Agency); Government Code § 900.6 (“State” means any “board” of the State).)

The Mandate is also a mandate within the meaning of Government Code section 17514. State mandates include an “executive order”. (Government Code § 17514.) “Executive order” means any “order”, “plan”, or “requirement” issued by any “agency, department, board, or commission of state government”. (Government Code § 17516, especially subsection (c).) The Mandate is an order or requirement because Water Code section 13385(a)(2) imposes penalties for violating conditions in a water quality certification issued under Water Code section 13160, such as the Mandate. (*See* Order at 13 (Mandate issued under authority of Water Code § 13160) and at 93 (Conditions 32 and 33, specifying consequences for violations).) The Mandate is also a plan because the State Board plans for the Mandate to become a condition of the Districts’ FERC licenses. (*See id.* at 18 (“the conditions contained in this certification [to] be incorporated as

mandatory conditions of the new license(s) issued by FERC for the Projects”).)<sup>2</sup>

Because the Mandate constitutes an order by the State, it is a state agency mandate.

## **B. The Districts Are Local Agencies**

“Local agency” includes any “special district”. (Government Code § 17518.) A special district “performs governmental or proprietary functions within limited boundaries”. (Government Code § 17520.)

The Districts, as their names make clear, are irrigation districts. Irrigation districts are “local agencies”. (*Basurto v. Imperial Irrigation District* (2012) 211 Cal.App.4th 866, 882.) Irrigation districts have standing to bring test claims under Section 6. (*See Paradise Irrigation District v. Commission on State Mandates* (2019) 33 Cal.App.5th 174, 180 (analyzing fee authority of irrigation district as a “local agency”).)

As irrigation districts, the Districts are each a “public corporation” for “municipal purposes.” (*Turlock Irrigation District v. White* (1921) 186 Cal. 183, 187.) Irrigation districts have a specific legal boundary, defined by statute as the “land ... formed into the ... district” (Water Code § 20845) comprised of the “land susceptible of irrigation from a common source and by the same system of works” (Water Code § 20700). The Department of Water Resources has mapped the boundaries of the Districts. (Prows Decl., Ex. 1.) Because the Districts perform

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<sup>2</sup> Water Code section 13385(a)(2), imposing liability for violations of conditions a water quality certification, is arguably preempted by the Federal Power Act to the extent such liability could be imposed before the FERC licenses issue. But the State Board has never definitively conceded that preemption would apply here, has denied the Districts’ request for a stay of the Order (thus implicitly reserving the State Board’s prerogative to try to enforce it), and, regardless, the State Board plans for the Mandates to become effective conditions of those licenses regardless. (See Sections II.D and II.E above.)

governmental or proprietary functions within limited boundaries, they are local agencies.

**C. The Mandate Is A New Program Or Higher Level Of Service**

The Mandate requires a “new program” or “higher level of service” within the meaning of Section 6.

“Whether a program is ‘new’ or provides a ‘higher level of service’ is determined by comparing the legal requirements before and after the issuance of the executive order”. (*Department of Finance v. Commission on State Mandates* (2021) 59 Cal.App.5th 546, 557.) The Districts were not subject to a 150-acre riparian, spawning, and floodplain restoration requirement before the Mandate issued. (*See Order at 38-40* (citing the “need” for this condition, but not any preexisting requirement for it).) The Mandate is new.

A “new” or “higher” requirement is also a “program” under Section 6 when it requires a local agency either to (i) “carry out the governmental function of providing services to the public” or (ii) “implement a state policy” through “unique requirements ... [that] do not apply generally to all residents and entities in the state.” (*Id.*, quoting *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56.) The Mandate meets both alternative tests to be a program.

As for the first test, in the State Board’s view, restoring riparian, spawning, and floodplain areas will “support and protect aquatic-life beneficial uses”: they provide improved “food sources and shading”, and “temperature benefits and cover” in the river. (*Id.* at 39-40.) Improving water quality falls within the governmental function of providing services to the public. (*See Department of Finance*, 59 Cal.App.5th at 558-559 (“reduc[ing] pollution” in “drainage systems and receiving waters” is a program).)

As for the second test, the Mandate also implements state policy by imposing unique requirements on the Districts. The State Board justified the Mandate because of “the need for the development and implementation of riparian and floodplain habitats”, which is “consistent with

the Bay-Delta Plan” (Order at 39) adopted by the State Board (Order at 15). The Mandate’s requirement to develop and implement riparian and floodplain habitat restoration, consistent with the State Board’s Bay-Delta Plan, is imposed solely on the Districts and not the public generally. (See Order (directing requirements solely to the Districts and not the public generally).)

Because the Mandate is both “new”, compared to the existing legal requirements on the Districts, and a “program”, requiring the Districts to provide governmental water-quality and habitat development and management services to the public that are not required of the public generally, it is a “new program or higher level of service” within the meaning of Section 6. And because the Mandate is also a state agency mandate on local agencies, Section 6 requires the state to reimburse the Districts for its costs.

**D. The State Cannot Meet Its Burden To Show Any Defenses Have Merit**

The State may invoke various defenses to the reimbursement requirement here. (See Government Code § 17556.) If it does, it will have the initial burden to establish that those defenses apply here. (*Department of Finance*, 59 Cal.App.5th at 561.) The State cannot meet its burden.

**1. The Mandate Is Not Required By Federal Law (Government Code § 17556(c))**

The State might argue that, because the Order (at page 13) cites Section 401 of the federal Clean Water Act, 33 U.S.C. § 1341, the Mandate is “mandated by federal law” and thus exempt from Section 6 per Government Code section 17556(c). That narrow exemption applies only when the State lacks “*discretion* whether to impose a *particular* implementing requirement” of the federal law. (*Department of Finance v. Commission on State Mandates* (2016) 1 Cal.5th 749, 765, emphasis added; see Cal. Const., Art. XIII B § 9(b)) (exemption from Article XIII B applies only when agency is “without discretion” in complying with federal mandate.)

Section 401 does not mandate any particular federal requirements on California: Section 401 simply provides a procedure through which states may insist that state-law requirements be incorporated into a federal discharge permit. (*See* 33 U.S.C. § 1341 paras. (a)(1) (giving state up to one year to provide a “certification” or else certification is waived) & (d) (any certification shall set forth any “appropriate requirement of State law”).) Section 401 allows, but does not require, states to insist on additional state-law requirements in federal permits, but it does not require states to regulate in some federally required way:

[P]ursuant to § 401, States may condition certification upon any limitations necessary to ensure compliance with *state* water quality standards or any other “appropriate requirement of *State* law” [...].<sup>3</sup>

(*PUD No. 1 of Jefferson County v. Wash. Dept. of Ecology* (1994) 511 U.S. 700, 713-714, emphasis added, quoting 33 U.S.C. § 1341(d); *see Keating v. FERC* (D.C. Cir. 1991) 927 F.2d 616, 622 (“the validity of a state’s [*viz.* California’s] decision to grant or deny a request for [Section 401] certification ... turns on questions of substantive *state* environmental law”, emphasis added).)

This Mandate was meant to implement state conditions, not federal requirements. Generally, the Order’s conditions “were developed to ensure that the Projects comply with water quality requirements and other appropriate requirements of *state* law”. (Order at 18, emphasis added.) As specific authority for the Mandate, the Order cites only the State Board’s Bay-Delta Plan, not any federal requirements. (Order at 39-40.) Because nothing in federal law requires the particular requirements of the Mandate here, the State cannot meet

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<sup>3</sup> “Not a single sentence, phrase, or word in the Clean Water Act purports to place any constraint on a State’s power to regulate the quality of its own waters more stringently than federal law might require. In fact, the Act explicitly recognizes States’ ability to impose stricter standards.” (511 U.S. at 723, Stevens, J., concurring.)

its burden to show that the exemption of Government Code section 17556(c) applies.

**2. The Districts Do Not Have Fee Authority To Recover The Mandate's Costs (Government Code § 17556(d))**

The State might also invoke the exemption that applies when local agencies have “the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service”, under Government Code section 17556(d). The State cannot meet its burden to show that this exemption applies either.

To meet its burden, the State would need to establish that any “levy, charge, or other exaction” the Districts might use to pay for the Mandate “is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity.” (Cal. Const. Art. XIII C § 1(e).) For any property-related assessments the Districts might impose (including any levy or charge on real property), the State would also have the burden of establishing that “the property or properties in question receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the property or properties in question.” (Cal. Const. Art. XIII D § 4(f); *see id.* §§ 2(b) (defining “assessment”) & 3(b) (excluding electrical-service fees from Proposition 218).) Similar constraints apply to property-related fees and charges, such as those for utility services. (*See* Cal. Const. Art. XIII D § 6(b) (property-related fees or charges such as water, sewer and trash removal must be “proportional” to the “cost of the service attributable to the parcel” (subpara. (3)) and “actually used by, or immediately available to, the owner of the property in question (subpara. (4)), and may not be for a “service ... available to the public at large in substantially the same manner as it is to property owners” (subpara. (5))); *Department of Finance, supra*, 59 Cal.App.5th at 568

(property-related fees that do not meet substantive requirements of Art. X III D § 6(b), subparas. (3)-(5), are barred even if they meet procedural requirements of § 6, paras. (a) & (c).)

The State will not be able to meet its burden. The most obvious, but not sole, problem for the State is that the Mandate will not provide, and is not intended to provide, benefits tailored to the Districts' customers (the putative fee payors):

- With few exceptions, the Districts' legal boundaries exclude riparian parcels along the Tuolumne River, whose owners largely opted out of joining the Districts. (Prows Decl., Ex. 1.) Because the Districts will likely have to reach outside their legal boundaries to construct the Mandate, the immediate riparian and floodplain benefits the Mandate is intended to achieve are for the benefit of lands outside the Districts, rather than for the Districts' customers.
- The Mandate is intended to “support and protect aquatic-life beneficial uses” of the “Bay-Delta Plan.” (Order at 39-40. The Bay-Delta Plan “establishes water quality objectives to protect beneficial uses of water in the *San Francisco Bay/Sacramento-San Joaquin Delta Estuary* and tributary watersheds”. (Order at 15, emphasis added.) Any charges, fees, or assessments the Districts might impose to pay for the Mandate necessarily would subsidize benefits intended in significant part for *another* region of the State entirely—the “Bay-Delta Estuary” or the rest of the State as a whole.

Because fees, charges, or assessments that might be imposed on the Districts' customers to subsidize significant benefits for riparian lands outside the Districts, or for the Delta Estuary and the rest of the State far downstream, would not bear a “fair or reasonable relationship” (Art. XIII C § 1(e)) to the (non-existent) benefits the Districts' local customers would receive in return, or would not be

“proportionate” to those customers’ (non-existent) specific benefits (Art. XIII D §§ 4(f), 6(b), subparas. (3)-(5)), the Districts do not appear to have the authority to impose them.

The Mandate is a state rather than federal mandate, of a new program or increased level of service on a local agency, without fee authority to recover its costs, and so the Districts are entitled to reimbursement under Section 6. This test claim should be approved.

## **VI. THE COSTS TO THE DISTRICTS OF THE MANDATE**

### **A. Statement That Actual And Estimated Costs Exceed \$1,000**

Actual and estimated costs to the Districts in this test claim exceed \$1,000.

In 2018, the Districts estimated that a significantly smaller restoration project would cost approximately \$51.6 million, plus the additional costs of any required permitting and environmental review, and the decades of monitoring and evaluation required by the Mandate. The costs of implementing the Mandate can reasonably be expected to be significantly higher than the 2018 estimate.

### **B. New Activities And Costs That Arise From The Mandate**

“Costs mandated by the state” means “any” increased costs to the local agency required by “any” State mandate. (Government Code § 17514.) Costs of preparing and filing an approved test claim are reimbursable. (*See Mandate Reimbursement Process II*, Commission Case No. 05-TC-05 at 2.) Because the State Board—so far—has not yet insisted that the Districts begin complying with the Mandate now (see Section II.E above), the only costs the Districts have incurred this fiscal year, and are expected to incur next fiscal year, are costs associated with this test claim.

**C. Existing Activities And Costs That Are Modified By The Mandate**

The costs described in Part III above might also be considered existing activities and costs that are modified by the Mandate. (See Part V.C above.)

**D. The Actual Or Estimated Annual Costs Incurred This Fiscal Year**

Actual costs incurred so far this fiscal year by the Districts for the Mandate total approximately \$32,385, of which Turlock Irrigation District incurred approximately \$22,170.77 and Modesto Irrigation District incurred approximately \$10,214.23. (Declaration of Peter Prows ¶ 6.)

Additional costs to the Districts that are reasonably well known to the Districts for this fiscal year total at least approximately \$25,000, of which Turlock Irrigation District would be responsible for approximately \$17,115 and Modesto Irrigation District would be responsible for approximately \$7,885. (Prows Decl. ¶ 7.)

Added together, the total actual and estimated costs for the Mandate for this fiscal year total at least approximately \$57,385.

**E. Estimated Costs For Next Fiscal Year**

The Districts expect to incur additional costs of at least approximately \$25,000 associated with this test claim next fiscal year, though the amount is uncertain. (Prows Decl. ¶ 8.)

**F. Statewide Cost Estimate**

The Districts bear full responsibility under the Mandate for all statewide costs of the Mandate. (See Order (naming only the Districts as responsible parties).)

**G. Identification Of All Available Funding Sources**

The Districts do not have funds dedicated to pay for the Mandate. (Declaration of Bill Schwandt ¶ 7; Declaration of Michelle Reimers ¶ 7.)

# SECTION 6: DECLARATIONS

**Declaration of Michelle A. Reimers**

1. I am the General Manager of Turlock Irrigation District (the “District”). I am making this declaration of my personal knowledge.

2. This test claim arises out of the order issued by the State Water Resources Control Board on January 15, 2021 containing Floodplain Restoration Condition (no. 12) of “Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project”.

3. The District agrees with Modesto Irrigation District on all issues in the test claim.

4. The District designates Peter Prows of Briscoe Ivester & Bazel LLP to act as its sole representative in these proceedings.

5. The District has incurred increased costs, in the form of legal fees to prepare the test claim itself, this fiscal year as a result of the mandate challenged in the test claim.

6. The District expects to incur increased costs next fiscal year, including in the form of legal fees to prosecute the test claim itself, next fiscal year.

7. The District has not identified dedicated local, state, or federal funds, or fee authority, that may be used to offset the increased costs of the mandate challenged in this test claim

I declare under penalty of perjury under the laws of the State of California that the facts stated in this declaration are true.

Date: 01/12/2022

  
\_\_\_\_\_  
Michelle A. Reimers  
Turlock Irrigation District  
General Manager

### Declaration of Bill Schwandt

1. I am the General Manager of Modesto Irrigation District (the “District”). I am making this declaration of my personal knowledge.
2. This test claim arises out of the order issued by the State Water Resources Control Board on January 15, 2021 containing Floodplain Restoration Condition (no. 12) of “Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District—Don Pedro Hydroelectric Project and La Grange Hydroelectric Project”.
3. The District agrees with Turlock Irrigation District on all issues in the test claim.
4. The District designates Peter Prows of Briscoe Ivester & Bazel LLP to act as its sole representative in these proceedings.
5. The District has incurred increased costs, in the form of legal fees to prepare the test claim itself, this fiscal year as a result of the mandate challenged in the test claim.
6. The District expects to incur increased costs next fiscal year, including in the form of legal fees to prosecute the test claim itself, next fiscal year.
7. The District has not identified dedicated local, state, or federal funds, or fee authority, that may be used to offset the increased costs of the mandate challenged in this test claim

I declare under penalty of perjury under the laws of the State of California that the facts stated in this declaration are true.

Date: 1/12/22



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Bill Schwandt  
Modesto Irrigation District  
General Manager

## Declaration of Peter Prows

1. I am a partner with the law firm Briscoe Ivester & Bazel LLP and represent Turlock Irrigation District and Modesto Irrigation District in this test claim. I have personal knowledge of the following facts.

2. I visited a website maintained by the Department of Water Resources, [https://gis.water.ca.gov/arcgis/rest/services/Boundaries/i03\\_WaterDistricts/MapServer/](https://gis.water.ca.gov/arcgis/rest/services/Boundaries/i03_WaterDistricts/MapServer/), which reports that it “represents polygon boundaries of all public water agencies in California”. I then clicked through to the “ArcGIS Online Map Viewer” from that website. I applied a filter to search for “Turlock Irrigation District” or “Modesto Irrigation District” and exported a map of the results. **Exhibit 1** is an accurate copy of the map I exported.

3. Attached as **Exhibit 2** is an accurate copy of the Order at issue in this test claim.

4. Attached as **Exhibit 3** is an accurate copy of the State Board’s order denying the Districts’ request for a stay of the Order.

5. Attached as **Exhibit 4** is an accurate copy of a document downloaded from FERC’s website for the Projects’ relicensing, consisting of a Technical Memorandum to the Districts.

6. Actual costs incurred so far this fiscal year by the Districts for preparing this test claim total approximately \$32,385, of which Turlock Irrigation District incurred approximately \$22,170.77 and Modesto Irrigation District incurred approximately \$10,214.23.

7. I anticipate the Districts will incur at least approximately \$25,000 in additional fees for this test claim this fiscal year, of which Turlock Irrigation District would be responsible for approximately \$17,115 and Modesto Irrigation District would be responsible for approximately \$7,885.

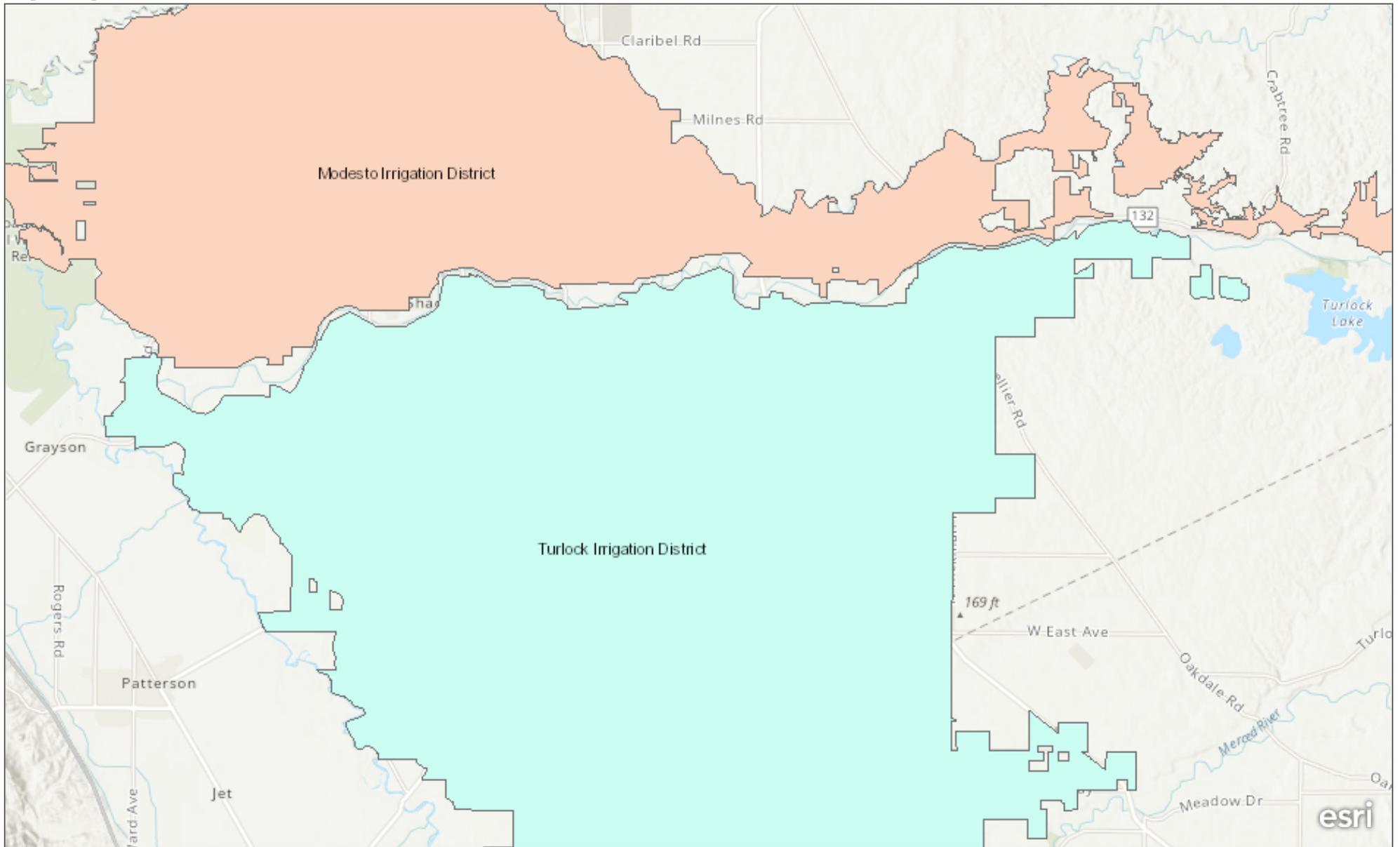
8. I anticipate the Districts will incur additional fees of at least approximately \$25,000 associated with this test claim next fiscal year, though the amount is uncertain.

Date: January 14, 2022

/s/ Peter Prows

**EXHIBIT 1:  
DWR MAP OF DISTRICTS**

# My Map



Esri, NASA, NGA, USGS | Fresno County Dept. PWP, Merced County Association of Gov, Esri, HERE, Garmin, SafeGraph, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA | DWR: Northern Region, North Central Region, South Central Region, Southern Region. USBR. Contact: [gis@water.ca.gov](mailto:gis@water.ca.gov)

# EXHIBIT 2: ORDER

**STATE OF CALIFORNIA  
STATE WATER RESOURCES CONTROL BOARD**

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**In the Matter of Water Quality Certification for  
TURLOCK IRRIGATION DISTRICT AND MODESTO IRRIGATION DISTRICT  
DON PEDRO HYDROELECTRIC PROJECT  
AND  
LA GRANGE HYDROELECTRIC PROJECT  
FEDERAL ENERGY REGULATORY COMMISSION  
PROJECT NOS. 2299 AND 14581**

**Sources: Tuolumne River and Tributaries**

**Counties: Stanislaus and Tuolumne**

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**WATER QUALITY CERTIFICATION FOR FEDERAL PERMIT OR LICENSE**

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**List of Attachments**

- Attachment A: Detailed Projects Description**
- Attachment B: Consolidated Instream Flow Requirements**

## Common Acronyms and Abbreviations

<i>AF</i>	<i>acre-feet</i>
<i>Bay-Delta</i>	<i>San Francisco Bay/ Sacramento-San Joaquin Delta Estuary</i>
<i>Bay-Delta Plan</i>	<i>Water Quality Control Plan for the San Francisco Bay/ Sacramento-San Joaquin Delta Estuary</i>
<i>BLM</i>	<i>United States Department of Interior, Bureau of Land Management</i>
<i>BMI</i>	<i>benthic macroinvertebrates</i>
<i>Regional Water Board</i>	<i>Regional Water Quality Control Board</i>
<i>Caltrans</i>	<i>California Department of Transportation</i>
<i>CCSF</i>	<i>City and County of San Francisco</i>
<i>CDFW</i>	<i>California Department of Fish and Wildlife</i>
<i>Central Valley Regional Water Board</i>	<i>Central Valley Regional Water Quality Control Board</i>
<i>CEQA certification</i>	<i>California Environmental Quality Act water quality certification</i>
<i>cfs</i>	<i>cubic feet per second</i>
<i>CVP</i>	<i>Central Valley Project</i>
<i>CWA</i>	<i>Clean Water Act</i>
<i>Deputy Director</i>	<i>Deputy Director for the Division of Water Rights</i>
<i>dS/m</i>	<i>deciSiemens per meter</i>
<i>DWR</i>	<i>California Department of Water Resources</i>
<i>EC</i>	<i>electrical conductivity</i>
<i>EIS</i>	<i>Environmental Impact Statement</i>
<i>ERDC</i>	<i>United States Army, Engineer Research and Development Center</i>
<i>ESA</i>	<i>Endangered Species Act</i>
<i>FERC</i>	<i>Federal Energy Regulatory Commission</i>
<i>FLA</i>	<i>Final License Application</i>
<i>LSJR</i>	<i>Lower San Joaquin River</i>
<i>LWM</i>	<i>large woody material</i>
<i>MID</i>	<i>Modesto Irrigation District</i>
<i>mmhos/cm</i>	<i>milliMhos per centimeter</i>
<i>NEPA</i>	<i>National Environmental Policy Act</i>
<i>NMFS</i>	<i>National Marine Fisheries Service</i>
<i>NOAA</i>	<i>National Oceanic and Atmospheric Administration</i>
<i>NPDES</i>	<i>National Pollutant Discharge Elimination System</i>
<i>Reclamation</i>	<i>United States Bureau of Reclamation</i>
<i>RM</i>	<i>River Mile</i>
<i>SED</i>	<i>Substitute Environmental Document</i>
<i>SJR</i>	<i>San Joaquin River</i>
<i>SJRMEP</i>	<i>San Joaquin River Monitoring and Evaluation Program</i>
<i>SNYLF</i>	<i>Sierra Nevada yellow-legged frog</i>

<i>SR/SJR Basin Plan</i>	<i>Water Quality Control Plan for the Sacramento River Basin and the San Joaquin River Basin</i>
<i>State Water Board</i>	<i>State Water Resources Control Board</i>
<i>STM Working Group</i>	<i>Stanislaus, Tuolumne, and Merced Working Group</i>
<i>SWP</i>	<i>State Water Project</i>
<i>TAF</i>	<i>thousand acre-feet</i>
<i>TID</i>	<i>Turlock Irrigation District</i>
<i>USEPA</i>	<i>United States Environmental Protection Agency</i>
<i>USFWS</i>	<i>United States Fish and Wildlife Service</i>
<i>Vernalis</i>	<i>San Joaquin River at Vernalis</i>
<i>WQMP Plans</i>	<i>Water Quality Monitoring and Protection Plans</i>
<i>WRAMP</i>	<i>California Wetland and Riparian Area Monitoring Plan</i>
<i>WUA</i>	<i>Weighted Usable Area, instream physical rearing habitat</i>

## 1.0 Projects Background

The Don Pedro Hydroelectric Project and La Grange Hydroelectric Project (collectively, Projects), Federal Energy Regulatory Commission (FERC) Project Nos. 2299 and 14581, respectively, are located on the Tuolumne River in Tuolumne and Stanislaus Counties, California (Figures 1 and 2).

On April 28, 2014, Turlock Irrigation District (TID) and Modesto Irrigation District (MID) (collectively, Districts or Licensees) filed an application for a new license with FERC to continue to operate and maintain the Don Pedro Hydroelectric Project. Subsequently, the Districts filed an amended application for the Don Pedro Hydroelectric Project on October 11, 2017. In addition to providing hydroelectric power generation, Don Pedro Reservoir provides water supply for the irrigation of more than 200,000 acres of Central Valley farmland, municipal and industrial uses, flood control benefits along the Tuolumne and San Joaquin Rivers, and a water-banking arrangement for the benefit of the City and County of San Francisco (CCSF).

The existing, unlicensed La Grange Hydroelectric Project was determined to require licensing in an order issued by FERC on December 19, 2012. On October 11, 2017, the Districts filed an application for an original license with FERC, to continue to operate and maintain the La Grange Hydroelectric Project. FERC provided notice of the accepted applications on November 30, 2017.

The Districts filed applications requesting water quality certification (certification) with the State Water Resources Control Board (State Water Board) under section 401 of the Clean Water Act for the Projects on January 26, 2018, and April 22, 2019. Before one year had elapsed after receiving the applications, the State Water Board denied the applications without prejudice on January 24, 2019, and April 20, 2020, respectively. The Districts, as lead agencies under the California Environmental Quality Act (CEQA), had not begun the environmental analysis required under CEQA, FERC had not completed its National Environmental Policy Act (NEPA) analysis, and the State Water Board could not determine compliance with water quality standards at that time. On July 20, 2020, the Districts submitted applications requesting certification for the Projects. The applications have been publicly noticed. (Cal. Code Regs., tit.23, § 3858.)

On October 2, 2020, the Districts petitioned FERC to issue a declaratory order finding that the State Water Board waived certification based on *Hoopa Valley Tribe v. Federal Energy Regulatory Commission* (D.C. Cir. 2019) 913 F.3d 1099 and recent FERC precedent. The State Water Board opposes the Districts' petition. On November 19, 2020, the Districts withdrew their applications for certification, but their applications for FERC licenses and waiver request are still pending. In the circumstances presented here, when an application for a federal license has been filed and the project is still pending federal approval, nothing in the Clean Water Act, the Porter-Cologne Water Quality Control Act, or the State Water Board's regulations bars the State Water Board from issuing certification.

The submission of the applications predates the effective date of the United States Environmental Protection Agency's (USEPA) new Clean Water Act Section 401 Certification Rule (40 C.F.R. part 121), which took effect on September 11, 2020. Thus, this certification is not subject to the requirements of the new regulations.

## **2.0 Projects Description**

The 168-megawatt (MW) Don Pedro Hydroelectric Project is located at river mile (RM) 54.8 on the Tuolumne River in Tuolumne County, California. The Don Pedro Hydroelectric Project currently occupies 4,802 acres of federal land administered by the U.S. Department of the Interior, Bureau of Land Management (BLM). The major components of the Don Pedro Hydroelectric Project include New Don Pedro Reservoir, New Don Pedro Dam, Don Pedro Spillway, emergency spillway, power tunnel shaft and gate, Don Pedro Powerhouse, low-level outlet, and various access roads and other appurtenant facilities. The 4.7-MW La Grange Hydroelectric Project is located at RM 52.2 on the Tuolumne River in Stanislaus and Tuolumne Counties, California. The major components of the La Grange Hydroelectric Project include the La Grange Diversion Dam, storage reservoir, irrigation intakes and canals, powerhouse, access roads and other appurtenant facilities. The proposed area of the La Grange Hydroelectric Project is 14 acres of federal land administered by BLM. A detailed description of the Projects' facilities can be found in Attachment A.

## **3.0 Water Rights**

The Districts share a number of appropriative water rights on the Tuolumne River for irrigation, power, recreation, and municipal use. New Don Pedro Reservoir provides 2,030,000 acre-feet (AF) of total water storage that serves irrigation, municipal and industrial water supply, and flood control purposes, which are described as critical functions of the Don Pedro Hydroelectric Project. The Don Pedro Hydroelectric Project provides water for irrigation of over 200,000 acres of farmland served by the Districts in the Central Valley. MID provides treated water to the City of Modesto and TID and MID jointly provide treated water to the community of La Grange. The Districts provide up to a maximum of 67,500 AF of water per year for municipal and industrial use. Immediately downstream of New Don Pedro Dam, the Districts generate 168 MW of electricity through the four turbines in the Don Pedro Powerhouse.

The La Grange Hydroelectric Project generates power using part of the flows released from the Don Pedro Hydroelectric Project. Downstream of La Grange Dam, TID diverts water from the TID Upper Main Canal to generate 4.7 MW of electricity through the La Grange Powerhouse.



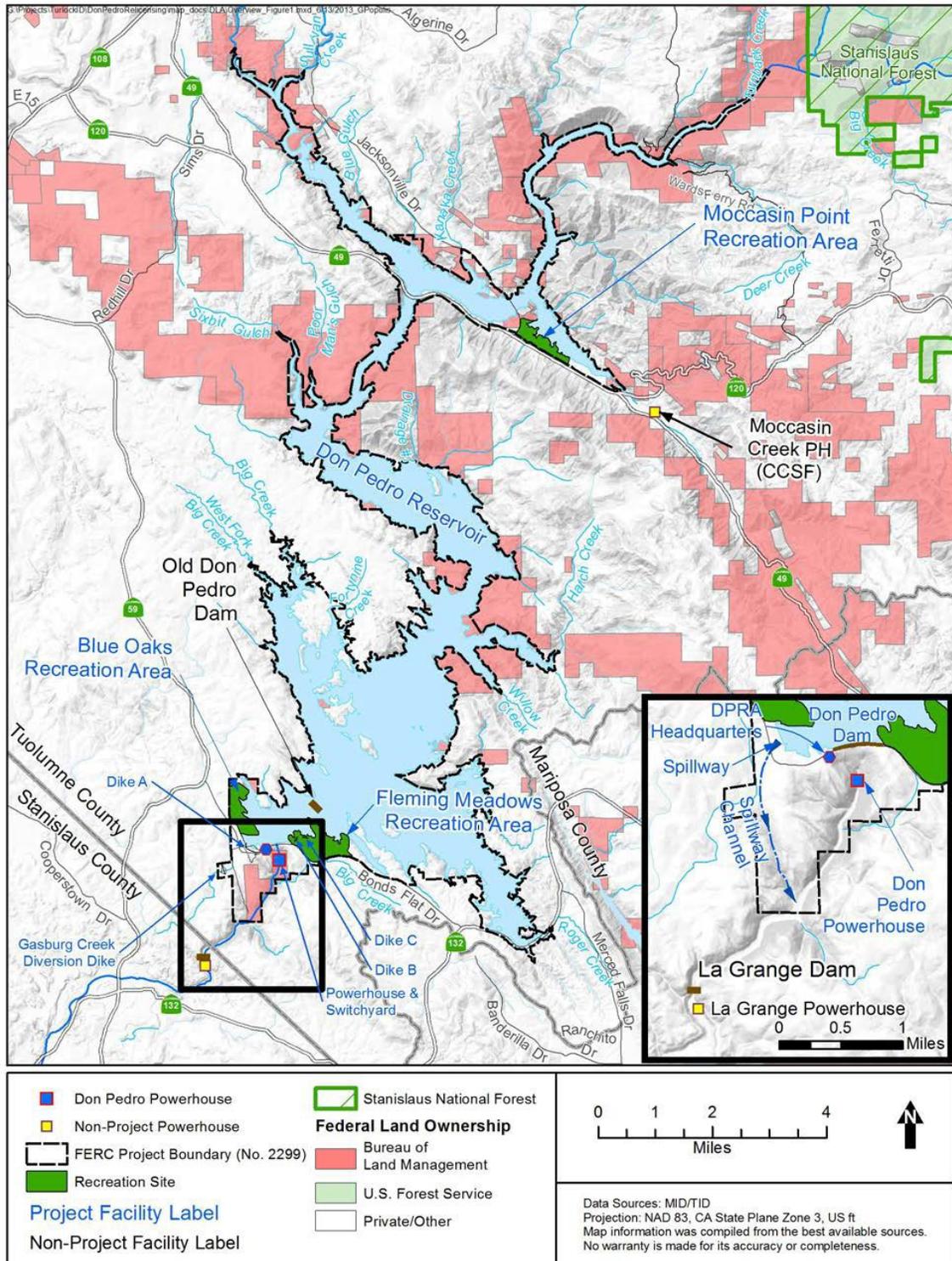


Figure 2. Don Pedro and La Grange Hydroelectric Projects Site Location Map

The Projects receive inflow from the CCSF's upstream Hetch Hetchy Water and Power System, a series of reservoirs, diversion conduits, and powerhouses located on the upper Tuolumne River. Consistent with the requirements of the Raker Act<sup>1</sup> and agreements between the Districts and CCSF, the Projects provide a "water bank" of up to 570,000 AF of storage. The water bank allows CCSF to meet its requirement to satisfy the Districts' senior water rights by using the New Don Pedro Reservoir to store water released from its upstream facilities. By using the allotted reservoir storage, CCSF can then divert water at times when releases would have been required to satisfy the Districts' water rights. CCSF's water bank in New Don Pedro Reservoir provides water for its 2.4 million customers in the Bay Area.

In the Tuolumne River watershed, there are 165 post-1914 appropriative water rights with a combined face value of approximately 7.2 million AF (MAF). Of these 165 rights, 160 are non-power water rights with a face value of approximately 2.65 MAF. Of the 160 rights, five are non-power water rights held by TID and MID. The face value of these five water rights totals approximately 2.62 MAF, accounting for approximately 99 percent of the water authorized for diversion (based on face value) under non-power water rights in the Tuolumne River watershed (State Water Board, 2016).

In 2018, TID filed with the State Water Board a petition for long-term change to water right License 11058 (Application 14127), pursuant to Water Code section 1735 et seq. With the petition, TID seeks authorization to transfer up to 17,375 AF of water annually to the Stanislaus Regional Water Authority through July 28, 2065. The proposed transfer would include the following changes to License 11058: (1) add TID's infiltration gallery as a point of diversion (with an average diversion rate for the maximum 30-day period of use of 24 cubic feet per second (cfs)); and (2) add municipal and industrial purposes of use within TID's existing place of use boundary for irrigation. In addition, FERC's *Final Environmental Impact Statement for Hydropower Licenses Don Pedro Hydroelectric Project—FERC Project No. 2299-082 and La Grange Hydroelectric Project—FERC Project No. 14581-002* (Final EIS), released on July 7, 2020, describes the Districts' proposed facility modification involving infiltration galleries. The Final EIS describes the Districts' proposal to install and operate two in-river infiltration galleries (one of which has been partially constructed) at approximately RM 25.9 on the lower Tuolumne River, which would have a combined capacity of 200 to 225 cfs.

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<sup>1</sup> The Raker Act, passed by Congress in 1913, authorizes CCSF to build certain water and power facilities on federal lands and addresses the allocation of the waters of the Tuolumne River between the Districts and CCSF.

**Table A. Water Rights Held by TID and MID for the Projects<sup>1</sup>.**

Application Number	Permit ID	License ID	Water Right Type	Status	Status Date	Face Value Amount <sup>2</sup>	Beneficial Use <sup>3</sup>	County
A009996	005909	005418	Appropriative	Licensed	09/06/1940	868,773	POW	Stanislaus, Tuolumne
A003648	003026	002424	Appropriative	Licensed	09/24/1923	48,595.8	IRR	Stanislaus
S013848	--	--	Statement of Div and Use	Claimed	10/16/1992	0	POW, MUN, IRR, REC	Stanislaus
A003139	001699	002580	Appropriative	Licensed	04/02/1943	436,558.4	POW	Stanislaus
A001233	001165	005417	Appropriative	Licensed	04/08/1919	325,000	IRR	Stanislaus, Tuolumne
A001532	001166	005421	Appropriative	Licensed	11/21/1919	1,851,934.5	POW	Tuolumne
A001232	001164	005420	Appropriative	Licensed	04/08/1919	325,000	REC, POW	Tuolumne
A006711	004271	002425	Appropriative	Licensed	06/25/1930	480,800.4	IRR	Stanislaus
A014127	009320	011058	Appropriative	Licensed	01/16/1951	1,046,800	IRR, REC	Tuolumne
S013849	--	--	Statement of Div and Use	Claimed	10/16/1992	0	POW	Tuolumne
A009997	005910	005419	Appropriative	Licensed	09/06/1940	721,200.6	IRR	Stanislaus, Tuolumne
A014126	009319	011057	Appropriative	Licensed	01/16/1951	1,046,800	REC, POW	Tuolumne

<sup>1</sup> Water rights S013848, A003139, and S013849 are held solely by TID.

<sup>2</sup> Values shown in AF per year.

<sup>3</sup> Irrigation (IRR), Power (POW), Recreation (REC), Municipal (MUN).

#### **4.0 Federal Energy Regulatory Commission Licensing Process**

On April 28, 2014, the Districts filed an application for a new license with FERC to continue to operate and maintain the Don Pedro Hydroelectric Project. On October 11, 2017, the Districts filed an amended final license application for the Don Pedro Hydroelectric Project. On the same day, the Districts also filed an application for original license for the La Grange Hydroelectric Project. The applications followed FERC's Integrated Licensing Process (ILP). On November 30, 2017, FERC noticed the license applications and provided an opportunity for comment. On January 29, 2018, the State Water Board submitted certification preliminary terms and conditions to FERC. FERC issued a *Draft Environmental Impact Statement for Hydropower Licenses Don Pedro Hydroelectric Project—FERC Project No. 2299-082 and La Grange Hydroelectric Project—FERC Project No. 14581-002* (Draft EIS) in February 2019, pursuant to NEPA. On April 12, 2019, the State Water Board submitted timely comments on the Draft EIS. FERC issued the Final EIS on July 7, 2020.

#### **5.0 Regulatory Authority**

##### **5.1 Water Quality Certification and Related Authorities**

The federal Clean Water Act (33 U.S.C. §§ 1251 et seq.) was enacted “to restore and maintain the chemical, physical, and biological integrity of the Nation’s waters.” (33 U.S.C. § 1251(a).) The Clean Water Act relies significantly on state participation and support, in light of States’ “primary responsibilities and rights” to “prevent, reduce, and eliminate pollution.” (*Id.*, § 1251(b).) Federal agencies must “co-operate with the State and local agencies to develop comprehensive solutions to prevent, reduce and eliminate pollution in concert with programs for managing water resources.” (*Id.*, § 1251(g).)

Section 401 of the Clean Water Act requires any applicant for a federal license or permit that may result in a discharge into navigable waters to provide the licensing or permitting federal agency with certification from the relevant state agency that the project will comply with state water quality laws. (*Id.*, § 1341(a)(1), (d).) Section 401 authorizes conditions “on the activity as a whole once the threshold condition, the existence of a discharge, is satisfied.” (*PUD No. 1 of Jefferson County v. Washington Dept. of Ecology* (1994) 511 U.S. 700, 712 (*PUD No. 1*)). The state’s certification may set conditions implementing Clean Water Act requirements, including the requirements of Section 303 of the Clean Water Act for water quality standards and implementation plans, or to implement “any other appropriate requirement of State law.” (33 U.S.C. § 1341(d).) An activity must comply with designated uses of water to comply with applicable water quality standards and to ensure that each activity is consistent with specific uses and attributes of a particular body of water. (*PUD No. 1, supra*, at pp. 715-717.) Section 401 further provides that certification conditions shall become conditions of any federal license or permit for the project. (33 U.S.C. § 1341(d).) If the state agency denies certification, the federal agency cannot approve the project.

The State Water Board is the state agency responsible for Section 401 certification in California. (Wat. Code, § 13160.) The State Water Board has delegated authority to

act on applications for certification to the Executive Director of the State Water Board. (Cal. Code Regs., tit. 23, § 3838, subd. (a).)

In addition, Water Code section 13383 provides the State Water Board with the authority to “establish monitoring, inspection, entry, reporting, and recordkeeping requirements... and [require] other information as may be reasonably required” for activities subject to certification under section 401 of the Clean Water Act that involve the diversion of water for beneficial use. The State Water Board delegated this authority to the Deputy Director of the Division of Water Rights (Deputy Director), as provided for in State Water Board Resolution No. 2012-0029 (State Water Board, 2012). In the *Redelegation of Authorities Pursuant to Resolution No. 2012-0029* memo issued by the Deputy Director on October 19, 2017, this authority is redelegated to the Assistant Deputy Directors of the Division of Water Rights (State Water Board, 2017A).

On November 30, 2020, the State Water Board released a draft certification for the Projects for public review and comment. In response to the draft certification, the State Water Board received comments from Bay Area Water Supply & Conservation Agency (BAWSCA), California Department of Fish and Wildlife (CDFW), California Farm Bureau Federation, Conservation Groups (comprised of Merced River Conservation Committee, California Sportfishing Protection Alliance, American Whitewater, Friends of the River, Golden West Women Flyfishers, Central Sierra Environmental Resources Center (CSERC), Sierra Club – Mother Lode Chapter, American Rivers, Tuolumne River Conservancy, Tuolumne River Trust, and Trout Unlimited), the Districts, Arthur E. Godwin of Robbins, Browning, Godwin & Marchini, LLP, National Marine Fisheries Service (NMFS), National Resources Defense Council (NRDC) and NRDC Action Fund, San Francisco Public Utilities Commission, and United States Army Corps of Engineers (USACE).

## **5.2 Water Quality Control Plans and Related Authorities**

The State Water Board’s certification for the Projects must ensure compliance with the water quality standards in the Central Valley Regional Water Quality Control Board’s (Central Valley Regional Water Board) *Water Quality Control Plan for the Sacramento River Basin and the San Joaquin River Basin* (SR/SJR Basin Plan) (Central Valley Regional Water Board, 2018) and the *Water Quality Control Plan for the San Francisco Bay/Sacramento-San Joaquin Delta Estuary* (Bay-Delta Plan) (State Water Board, 2018B). Water quality control plans designate the beneficial uses of water that are to be protected (such as municipal and industrial, agricultural, and fish and wildlife beneficial uses), water quality objectives for the reasonable protection of the beneficial uses and the prevention of nuisance, and a program of implementation to achieve the water quality objectives. (Wat. Code, §§ 13241, 13050, subds. (h), (j).) The water quality control plans are consistent with state and federal antidegradation policies. The beneficial uses, together with the water quality objectives contained in the water quality control plans, and applicable federal anti-degradation requirements, constitute California’s water quality standards for purposes of the Clean Water Act.

The nine Regional Water Quality Control Boards (Regional Water Boards) have primary responsibility for the formulation and adoption of water quality control plans for their respective regions, subject to State Water Board and USEPA approval, as appropriate. (Wat. Code, § 13240 et seq.) The State Water Board may also adopt water quality control plans, which will supersede regional water quality control plans for the same waters to the extent of any conflict. (*Id.*, § 13170.)

In March 2019, the State Water Board submitted to FERC the plans and policies included in the State's comprehensive plan for orderly and coordinated control, protection, conservation, development and utilization of the water resources of the State. The submission includes the SR/SJR Basin Plan and the Bay-Delta Plan.

### **5.2.1 Sacramento and San Joaquin Rivers Basin Plan**

The Central Valley Regional Water Board adopted, and the State Water Board and USEPA approved, the SR/SJR Basin Plan. The SR/SJR Basin Plan designates the beneficial uses of water to be protected along with the water quality objectives necessary to protect those uses. The existing beneficial uses for the Tuolumne River from New Don Pedro Reservoir to the San Joaquin River are: irrigation; stock watering; power; contact recreation; canoeing and rafting; other non-contact recreation; warm freshwater habitat; cold freshwater habitat; warm spawning; cold spawning; and wildlife habitat. Additionally, municipal and domestic supply is designated as a potential beneficial use.

### **5.2.2 Bay-Delta Plan**

The Bay-Delta Plan establishes water quality objectives to protect beneficial uses of water in the San Francisco Bay/Sacramento-San Joaquin Delta Estuary (Bay-Delta) and tributary watersheds, including drinking water supply, irrigation supply, and fish and wildlife. The State Water Board adopts the Bay-Delta Plan pursuant to its authorities under the Porter-Cologne Water Quality Control Act (Wat. Code, § 13000 et seq.) and the federal Clean Water Act (33 U.S.C. § 1313).

The State Water Board has historically developed the water quality control plan for the Bay-Delta for several reasons. The Bay-Delta is a critically important natural resource that is both the hub of California's water supply system and the most valuable estuary and wetlands system on the West Coast. Because diversions of water within and upstream of the Bay-Delta are a driver of water quality in the Bay-Delta watershed, much implementation of the Bay-Delta Plan relies on the combined water quality and water right authority of the State Water Board. In addition, the Bay-Delta falls within the boundaries of two Regional Water Boards. Having the State Water Board develop and adopt a water quality control plans that crosses Regional Water Board boundaries ensures a coordinated approach.

The beneficial uses in the Bay-Delta Plan are: municipal and domestic supply; industrial service supply; industrial process supply; agricultural supply; groundwater recharge; navigation; water contact recreation; non-contact water recreation; shellfish

harvesting; commercial and sport fishing; warm freshwater habitat; cold freshwater habitat; migration of aquatic organisms; spawning, reproduction, and/or early development; estuarine habitat; wildlife habitat; and rare, threatened, or endangered species.

In 2018, the Bay-Delta Plan was updated to adopt new and revised Lower San Joaquin River (LSJR) flow objectives and revised southern Delta salinity objectives. The LSJR flow objectives apply from February – June to the Stanislaus, Tuolumne, and Merced Rivers and include a baseflow requirement that applies on the San Joaquin River (SJR) at Vernalis (Vernalis). In addition, the Bay-Delta Plan includes a revised southern Delta salinity objective of 1.0 deciSiemens/meter (dS/m) electrical conductivity (EC) at Vernalis and at the three interior southern Delta stations for the protection of agricultural beneficial uses.

### **5.3 Clean Water Act Section 303(d) Listing**

On October 3, 2017, the State Water Board listed the Tuolumne River on the Clean Water Act Section 303(d) list of impaired waterbodies. USEPA approved the California 303(d) list on April 6, 2018. New Don Pedro Reservoir is impaired for mercury. The Tuolumne River, from New Don Pedro Reservoir to the San Joaquin River, has been identified as being impaired by chlorpyrifos, diazinon, Group A pesticides<sup>2</sup>, mercury, temperature, and toxicity. Section 303(d) of the Clean Water Act requires total maximum daily loads (TMDLs) to be developed for impaired waterbodies. TMDLs are written plans that define the maximum amount of a pollutant that a waterbody can receive without exceeding water quality standards and establish load allocations for point and nonpoint sources of pollution.

### **5.4 Construction General Permit**

The Districts may need to obtain coverage under the ***General Permit for Stormwater Discharges Associated with Construction and Land Disturbance Activities*** (Construction General Permit)<sup>3</sup> for activities that disturb one or more acres of soil or activities that disturb less than one acre but are part of a larger common plan of development that in total disturbs one or more acres. Construction activities subject to the Construction General Permit include clearing, grading, and disturbances to the ground, such as stockpiling or excavation, but does not include regular maintenance activities performed to restore the original line, grade, or capacity of the facility.

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<sup>2</sup> Group A pesticides consist of aldrin, dieldrin, chlordane, endrin, heptachlor, heptachlor epoxide, hexachlorocyclohexanes (including lindane), endosulfan, and toxaphene.

<sup>3</sup> Water Quality Order No. 2009-0009-DWQ NPDES No. CAS000002, as amended by Order No. 2010-0014-DWQ and Order No. 2012-0006-DWQ. Available online at: [https://www.waterboards.ca.gov/water\\_issues/programs/stormwater/construction.html](https://www.waterboards.ca.gov/water_issues/programs/stormwater/construction.html) Last accessed: November 5, 2020.

### **5.5 State Wetland Definition and Procedures for Discharges of Dredged or Fill Material to Waters of the State**

On April 2, 2019, the State Water Board adopted the *State Wetland Definition and Procedures for Discharges of Dredged or Fill Material to Waters of the State* (Procedures), which became effective on May 28, 2020. The Procedures provide California's definition of wetland, wetland delineation procedures, and procedures for submitting applications for activities that could result in discharges of dredged or fill material to waters of the state. The Procedures ensure that State Water Board regulatory activities will result in no net loss of wetland quantity, quality, or permanence, compliant with Executive Order W-59-93. The Districts must comply with the Procedures when conducting dredge or fill activities that may impact waters of the state, including wetlands.

### **5.6 Aquatic Weed Control General Permit**

The *Statewide National Pollutant Discharge Elimination System Permit for Residual Aquatic Pesticide Discharges to Waters of the United States from Algae and Aquatic Weed Control Applications* (Aquatic Weed Control General Permit)<sup>4</sup> applies to projects that require aquatic weed management activities. The Aquatic Weed Control General Permit sets forth detailed management practices to protect water quality from pesticide and herbicide use associated with aquatic weed control.

### **5.7 Statewide Mercury Provisions**

On May 2, 2017, the State Water Board adopted Resolution No. 2017-0027, which approved *Part 2 of the Water Quality Control Plan for Inland Surface Waters, Enclosed Bays, and Estuaries of California—Tribal and Subsistence Fishing Beneficial Uses and Mercury Provisions*.<sup>5</sup> Resolution No. 2017-0027 provides a consistent regulatory approach throughout the state by setting mercury limits to protect the beneficial uses associated with the consumption of fish by both people and wildlife. The State Water Board also established definitions for three new beneficial uses (tribal traditional culture, tribal subsistence fishing, and subsistence fishing) for use by the State Water Board and Regional Water Boards. The State Water Board also approved one narrative and four numeric mercury objectives to apply to inland surface waters, enclosed bays, and estuaries of the state that have any of the following beneficial use definitions: commercial and sport fishing, tribal traditional culture, tribal subsistence fishing, wildlife habitat, marine habitat, preservation of rare and endangered species, warm freshwater habitat, cold freshwater habitat, estuarine habitat, or inland saline

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<sup>4</sup> Water Quality Order No. 2013-0002-DWQ and NPDES No. CAG990005, as amended by Order No. 2014-0078-DWQ, Order No. 2015-0029-DWQ, Order No. 2016-0073-EXEC, and any amendments thereto. Available online at: [https://www.waterboards.ca.gov/water\\_issues/programs/npdes/pesticides/weed\\_control.html](https://www.waterboards.ca.gov/water_issues/programs/npdes/pesticides/weed_control.html). Last accessed: November 5, 2020.

<sup>5</sup> Available online at: [https://www.waterboards.ca.gov/water\\_issues/programs/mercury/](https://www.waterboards.ca.gov/water_issues/programs/mercury/) Last accessed: November 5, 2020.

water habitat, with the exception of waterbodies or waterbody segments with site-specific mercury objectives. These provisions will be implemented through National Pollution Discharge Elimination System (NPDES) permits, certifications, waste discharge requirements, and waivers of waste discharge requirements.

## **6.0 California Environmental Quality Act**

The Districts are the lead agencies for the purposes of CEQA compliance. (Pub. Resources Code, §§ 21000 – 21177.) The State Water Board is a responsible agency. As of the date of this certification, the Districts have not initiated the CEQA process. On June 29, 2020, Governor Newsom signed into law amendments to the Water Code that provide the State Water Board with the authority to issue certifications before completion of CEQA review, where waiting until completion of CEQA review presents a substantial risk of waiver of certification authority. (See Wat. Code, section 13160, subd. (b)(2), as amended by Stats. 2020, ch. 18, § 9.) On October 2, 2020, the Districts petitioned FERC to issue a declaratory order finding that the State Water Board waived certification. The State Water Board may now issue certification before CEQA review is complete.

The issuance of this certification does not obviate the Districts' or the State Water Board's obligations under CEQA, and the State Water Board, pursuant to Water Code section 13160, subdivision (b)(1), reserves authority to reopen and revise this certification "as appropriate to incorporate feasible measures to avoid or reduce significant environmental impacts or to make any necessary findings based on the information provided in the environmental document prepared for the project." If the State Water Board exercises this authority, it will file a Notice of Determination with the State Clearinghouse within five days of issuance of an amended certification.

## **7.0 Rationale for Water Quality Certification Conditions**

Water development projects in the LSJR watershed, including the Projects on the Tuolumne River, have resulted in reductions in flows and alterations in the flow regime that adversely affect water quality. The Projects' impacts on water quality and beneficial uses are addressed in this certification. The certification conditions were developed to ensure that the Projects comply with water quality requirements and other appropriate requirements of state law, including the protection of beneficial uses of California's waters by complying with water quality objectives in water quality control plans and other applicable water quality requirements. Section 401 of the federal Clean Water Act (33 U.S.C. § 1341) provides that the conditions contained in this certification be incorporated as mandatory conditions of the new license(s) issued by FERC for the Projects.

When preparing the conditions in this certification, State Water Board staff reviewed and considered:

- The final license applications, including amendments and errata, submitted by the Districts to FERC (Districts 2017A);

- The Districts' applications for certification;
- Comments submitted on the license applications;
- The Draft EIS (FERC 2019) and Final EIS (FERC, 2020) prepared pursuant to NEPA, including comments submitted on the Draft EIS;
- CDFW's 10(j) Recommendations (CDFW 2018);
- NMFS' 4(e) Conditions and 10(j) Recommendations;
- BLM's Comments, Recommendations, Preliminary Terms and Conditions, and Preliminary Fishway Prescriptions for the Don Pedro Hydroelectric Project (BLM, 2018A), Comments, Recommendations, Preliminary Terms and Conditions, and Preliminary Fishway Prescriptions for the La Grange Hydroelectric Project (BLM, 2018B), and Revised Conditions and Recommendations (BLM, 2018C);
- Existing and potential beneficial uses and associated water quality objectives in the SR/SJR Basin Plan and Bay-Delta Plan (State Water Board, 2018B);
- Final 2014/2016 California Integrated Report (Clean Water Act Section 303(d) List/305(b) Report) (State Water Board, 2017B);
- Projects-related controllable water quality factors;
- Comments submitted on the draft certification for the Projects; and
- Other information in the record.

The following describes the rationale used to develop the conditions in this certification that are needed to address water quality impacts of the Projects.

### 7.1 Rationale for Condition 1 –Instream Flows

Condition 1 is a suite of instream flow requirements that are based on FERC staff recommended minimum instream and spring pulse flows, CDFW fall pulse flow recommendations, and Bay-Delta Plan flow requirements, which are necessary to meet state water quality standards and other appropriate requirements of state law. Conditions 1.B, 1.C, and 1.D are based on information contained in FERC's 2020 Final EIS, CDFW recommendations to FERC (CDFW, 2018), the 2018 *Final Substitute Environmental Document in Support of Potential Changes to the Water Quality Control Plan for the San Francisco Bay-Sacramento San Joaquin Delta Estuary* (2018 SED) (State Water Board, 2018A),<sup>6</sup> and other scientific information that became available after the State Water Board adopted the 2018 SED.

Condition 1.B includes FERC staff recommendations for minimum instream flows year-round with modifications that: (i) prevent minimum instream flows from falling below 200 cfs; and (ii) require the 75 percent exceedance forecast in determining the water year type. Minimum instream flows apply at La Grange Dam and one or more new points of diversion or rediversion downstream. Pulse flows required by Condition 1.C

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<sup>6</sup> Available online at:

[https://www.waterboards.ca.gov/waterrights/water\\_issues/programs/bay\\_delta/bay\\_delta\\_plan/water\\_quality\\_control\\_planning/2018\\_sed/](https://www.waterboards.ca.gov/waterrights/water_issues/programs/bay_delta/bay_delta_plan/water_quality_control_planning/2018_sed/) Last Accessed: November 5, 2020.

are based on FERC staff recommended spring floodplain and outmigration pulse flows (“spring pulse flows”) and CDFW recommended fall pulse flows. The requirement for flows to be at least 200 cfs during the July through January period is based on maintaining recreational beneficial uses,<sup>7</sup> supporting equitable access to water-based recreation for urban and rural communities, and minimizing poor water quality and habitat conditions that promote invasive plants and predatory fish. CDFW identified that the minimum instream flows proposed by the Districts in the amended final license application and, subsequently, in FERC’s Final EIS are not sufficient to support salmonid holding, spawning, and rearing in the lower Tuolumne River (CDFW, 2018). Analyses in the 2018 SED and more recent scientific information show that flows greater than the FERC recommended flows are needed to provide reasonable protection of native resident and migratory fish species that use the Tuolumne River, LSJR, and Bay-Delta, and that such flows have been impacted by the Projects. Accordingly, Condition 1.D applies Bay-Delta Plan flows in the February through June time period, which consist of a narrative objective, a percent of unimpaired flow objective at the confluence of the Tuolumne River and the LSJR, and a base flow objective for the San Joaquin River at Vernalis.

Bay-Delta Plan flows can be used to meet the requirements of Conditions 1.B and 1.C in the February through June time period or contribute to flow requirements from July to January (e.g., fall pulse flows) with State Water Board approved adaptive implementation of Condition 1.D flows or through a voluntary agreement approved by the State Water Board.

The California Natural Resources Agency and the California Environmental Protection Agency are currently leading efforts to negotiate voluntary agreements to improve conditions for native fish throughout the Bay-Delta Watershed, including in the Tuolumne River. These agreements, if achieved, would help provide reasonable protection of the fish and wildlife beneficial uses by implementing a combination of flow and non-flow actions over a 15-year period. The Bay Delta Plan includes provisions for implementing plan requirements through voluntary agreements. Pursuant to the Bay-Delta Plan, at a minimum, voluntary agreements must include provisions for transparency and accountability, monitoring and reporting, and for planning, adaptive adjustments, and periodic evaluation, that are comparable to similar elements contained in the program of implementation for the LSJR flow objectives. The State Water Board may consider approval of voluntary agreements that do not meet the Bay Delta Plan’s requirements after conducting any necessary technical and environmental analyses, and if necessary, complying with appropriate procedures to amend the Bay-Delta Plan. The State Water Board may also consider and accept voluntary agreements that include measures to comply with water quality requirements that are in addition to provisions included in applicable water quality control plans (e.g., gravel and large

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<sup>7</sup> Canoeing and rafting, contact recreation, and non-contact recreation are existing beneficial uses for the Tuolumne River from Don Pedro Reservoir to the confluence with the SJR (SJ/SJR Basin Plan, Central Valley Regional Water Board, 2018).

woody material augmentation, floodplain restoration), and may amend this certification accordingly. As discussed below, the State Water Board may amend the certification to accommodate a voluntary agreement.

Future updates to the Bay-Delta Plan may be approved by the State Water Board to include specific provisions for voluntary agreements as a means of implementing the water quality objectives for the protection of fish and wildlife beneficial uses. As stated in Condition 27 (compliance with the Bay-Delta Plan and SR/SJR Basin Plan) and Condition 28 (compliance with other applicable standards and plans), the Projects must be operated in a manner consistent with all applicable water quality standards and implementation plans adopted or approved pursuant to the Porter-Cologne Water Quality Control Act or section 303 of the Clean Water Act. Moreover, as stated in Conditions 23 and 24 (reservations of authority), the State Water Board reserves the authority to add to or modify the conditions of the certification to implement any new or revised water quality standards and implementation plans, including revisions that provide for implementation through a voluntary agreement approved by the State Water Board.

#### **7.1.1 Rationale for Condition 1.A: Water Year Type**

This certification uses the San Joaquin Valley 60-20-20 Water Year Hydrological Classification Index (San Joaquin Valley 60-20-20 Index or SJV 60-20-20 Index) established in State Water Board Revised Water Right Decision 1641 (State Water Board, 2000) and the Bay-Delta Plan where flow requirements and other measures are based on water year type. The San Joaquin Valley 60-20-20 Index is calculated, in units of thousand acre-feet (TAF), using the monthly sum of unregulated runoff (i.e., unimpaired flow) into New Melones Reservoir (Stanislaus River), New Don Pedro Reservoir (Tuolumne River), Exchequer Reservoir (Merced River), and Millerton Lake (San Joaquin River) and the prior year's water year index volume as shown in the following equation.

$$\text{SJV 60-20-20 Index (TAF)} = 60\%(\text{sum current year April through July unimpaired runoff}) + 20\%(\text{sum current year March through October unimpaired runoff}) + 20\%(\text{the minimum between prior year index volume or 4,500 TAF}).$$

The San Joaquin Valley 60-20-20 Index includes five-water year classifications: Wet (W), Above Normal (AN), Below Normal (BN), Dry (D), and Critically Dry (C). The water year classification for the San Joaquin River flow objectives will be established using the best available estimate of the San Joaquin Valley 60-20-20 Index at the 75 percent exceedance level. FERC's Final EIS and the Districts' amended final license application also recommend use of the San Joaquin Valley 60-20-20 Index; however, the FERC staff recommendation uses the best available estimate of the San Joaquin Valley 60-20-20 Index at the 90 percent exceedance level in spring months. Use of the 90 percent exceedance forecast to determine flow requirements results in a shift to lower river flow requirements associated with drier water year types and would result in lower river flows in more months than would occur with the 75 percent exceedance

forecast. The minimum instream flows and pulse flows in Condition 1.B and 1.C are based on the San Joaquin Valley 60-20-20 Index using the 75 percent exceedance to remain consistent with the definition in the Bay-Delta Plan and the intent of improving flows to protect fish and wildlife beneficial uses.

### **7.1.2 Rationale for Condition 1.B: Minimum Instream Flows Below La Grange Dam and Below a Potential New Point or Points of Diversion or Rediversion**

Condition 1.B contains water year type-specific, minimum instream flow requirements on the Tuolumne River immediately downstream of La Grange Dam and downstream of the proposed addition of one or more points of diversion or rediversion associated with one or more infiltration galleries. The year-round minimum instream flows in Condition 1.B are based on FERC staff recommended minimum flows with modifications that do not allow flows to fall below 200 cfs from July through January. The FERC staff recommended minimum instream flows are based on San Joaquin Valley 60-20-20 Index water year type (see section 7.1.1 for the water year type rationale).

The requirement for flows to be at least 200 cfs in the July through January period is based on the need to maintain recreational beneficial uses<sup>8</sup>. The Districts' *Lower Tuolumne River Lowest Boatable Flow Study Report* (Districts, 2013A) shows 200 cfs as the boatable flow value identified by 90 percent of study participants. The Final EIS states that a flow of 200 cfs provides the lowest boatable flow for canoes and hardshell and inflatable kayaks based on the *Lower Tuolumne River Lowest Boatable Flow Study Report* (Districts, 2013A). The Final EIS includes an analysis of frequency of boatable conditions under multiple proposed flow schedules including the FERC staff recommended flows with and without operation of the proposed infiltration galleries.

The Final EIS boatable flows analysis shows that recreational boating is unavailable downstream of the infiltration galleries for the majority of the May through October time period in Dry and Critically Dry years under the FERC staff flow recommendation. Boatable flow conditions of 200 cfs or greater downstream of the infiltration galleries occur 39 percent of the time in Dry water years and 29 percent of the time in Critically Dry water years during the May through October recreational season under the FERC staff recommended flows. In July, August, and September months of Dry years boatable flows occur 16, 6, and 10 percent of the time, respectively, and zero percent of the time for all three months in Critically Dry years under FERC staff recommended flows. The Districts propose to modify operation of the infiltration galleries to provide flows of 200 cfs for 12 boatable recreational days in June through October 15; however, the record does not support the conclusion that 12 boatable days provides reasonable access to the urban and rural communities seeking boating recreation opportunities

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<sup>8</sup> Canoeing and rafting, contact recreation, and non-contact recreation are existing beneficial uses for the Tuolumne River from Don Pedro Reservoir to the confluence with the SJR (SJ/SJR Basin Plan, Central Valley Regional Water Board, 2018).

downstream of the infiltration galleries and is protective of recreational uses generally. Instead, expected increased demand and the need to protect the water quality attributes of the water body that support recreational uses support the condition. The FERC Final EIS states that demand for recreational activities such as boating, wildlife viewing, and fishing are expected to increase with local population growth, which are expected to increase the demand for recreational experiences on the lower Tuolumne River. Additionally, as discussed below, there are water quality concerns associated with the FERC staff recommended flows during this period of time.

Flows of 200 cfs and lower in the lower Tuolumne River are also associated with warm water temperature, water hyacinth growth, poor water quality, stagnant conditions that support warm water predatory fish, poor aesthetic quality, and inequitably affect access to natural resources for urban and rural communities. The relationship between low flows and high temperatures is firmly established and summarized in the 2018 SED (State Water Board, 2018A). The *Lower Tuolumne River Lowest Boatable Flow Study Report* (Districts, 2013A) documents that water hyacinth mats completely spanned the river in 2012 at two locations between Riverdale Park and Shiloh Bridge and contributed to low boat-ability scores. Annual reports to FERC for the Don Pedro Hydroelectric Project also document water hyacinth, warm water temperatures, and presence of introduced predatory fish species (e.g., Districts 2015, 2016, and 2017B). Excessive plant growth, such as water hyacinth, and warm water are both associated with poor water quality such as low dissolved oxygen (State Water Board, 2018A) and can be harmful to salmon and other species as discussed in the rationale for Condition 3. Clear relationships have been demonstrated between reduced flow and depressed dissolved oxygen concentrations in other Central Valley waterbodies (Central Valley Regional Water Board, 2005).

FERC staff recommended minimum instream flows, floodplain pulse flows, and outmigration pulse flows are required at La Grange Dam in combination with Bay-Delta Plan flows, which are required at the flow gage nearest to the confluence with the LSJR<sup>9</sup> (Condition 1.D), because river flows higher than FERC staff recommendations are needed to provide reasonable protection of fish and wildlife. The 2018 SED, which supports the Bay-Delta Plan LSJR flow objectives, and CDFW minimum instream flow rationale (CDFW, 2018) show that flows higher than the minimum instream flows required in the current FERC license and the FERC staff recommended minimum instream flows are associated with higher juvenile Chinook salmon survival.

CDFW minimum instream flow recommendations were developed to achieve the five functional flow components of the natural hydrograph in the eastern Central Valley:

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<sup>9</sup> The Bay-Delta Plan program of implementation for the LSJR flow objectives states that the Executive Director may approve changes to the compliance locations and gage station numbers if information shows that another location and gage station more accurately represent the flows of the LSJR tributary at its confluence with the LSJR.

(1) fall or winter pulse flows (freshets/first inundation flows of the wet season); (2) winter base flows (storm and peak flows); (3) spring snowmelt flows; (4) snowmelt recession flows; and (5) base flows. CDFW developed minimum instream flow levels based on flows needed to: achieve instream physical habitat as estimated by weighted usable area (WUA); achieve USEPA temperature criteria the majority of the time; activate and sustain floodplain habitats prior to and through the spring recession for successful outmigration; and successfully attract adult spawning-aged fish in the fall (CDFW, 2018). A recent (ISAP, 2019) evaluation of juvenile Chinook salmon survival data on the Stanislaus River shows that measured juvenile survival decreased with increased instream physical rearing habitat (WUA). This occurs because WUA modeling estimates for juvenile Chinook physical rearing habitat are maximized at relatively low flows (e.g., 75 cfs). However, spawner and juvenile data show that higher juvenile survival occurs during times of higher flows rather than under model estimates of increased physical rearing habitat. The same analysis shows that higher instream flows have a stronger, positive relationship with spawning success than WUA.

Minimum instream flows in Condition 1.B, in combination with pulse flows in Condition 1.C and Bay-Delta Plan flows in Condition 1.D, are consistent with the CDFW approach to identifying functional flow components in support of fish and wildlife. Implementing Bay-Delta Plan flows will generally result in greater river flows in the February through June months than Condition 1.B and Condition 1.C flows alone. Bay-Delta Plan flows and pulse flows also include options for shaping and shifting flows to meet the needs of the five functional flow components.

### **7.1.3 Rationale for Condition 1.C: Pulse Flows**

Condition 1.C requires implementation of a spring floodplain pulse flow and spring outmigration pulse flow consistent with the FERC Final EIS's staff recommendation (FERC, 2020), and a fall attraction pulse flow as recommended by CDFW (CDFW, 2018). The FERC staff recommendation includes a spring floodplain pulse flow of 2,750 cfs for 9 – 20 days depending on water year type and timed to support salmon springtime rearing and outmigration pulse flows to facilitate survival of migrating juvenile salmon. It is anticipated that the flows required in Condition 1.D (Bay-Delta LSJR flows) will generally provide greater volumes of water in the spring than the combination of Condition 1.B flows (minimum instream flows) and Condition 1.C flows (pulse flows) in the spring. In the spring, if timed appropriately, floodplain pulse flows will activate floodplain and increase the quality and quantity of rearing habitat for juvenile salmon and the outmigration pulse flows will stimulate native migratory fish migration to the ocean prior to stressful summer flow and temperature conditions. The combination of FERC staff recommended minimum instream and pulse flows at La Grange Dam, and LSJR Bay-Delta Plan flows at Modesto should result in benefits to fisheries consistent with CDFW and Bay-Delta Plan analyses while providing opportunities to maximize water supply reliability.

The CDFW fall pulse flows are based on providing fall freshet attraction flows for spawning adults (CDFW, 2018). For example, during the fall, specifically in October or

November, a pulse flow would help to attract adult native migratory fish to the mouth of the Tuolumne River and stimulate upstream migration to the primary spawning area between La Grange Dam and Turlock State Park.

Pulse flows provide important geomorphic benefits, such as mobilizing spawning gravel and flushing sediment. Absent high flow events, especially in drier water years, river reaches can accumulate fine grained sediments, decreasing the amount of available spawning habitat. Furthermore, pulse flows and a more natural flow regime will better support aquatic life by maintaining or improving aquatic habitat. Pulse flows are needed to consistently inundate floodplains for a stretch of time, particularly during the spring, to provide rearing and foraging habitat for juvenile native resident and migratory fish in overbank areas. Pulse flows also stimulate development of floodplain vegetation that could provide protective cover for juvenile native resident and migratory fish and additional shade to the channel during warmer months when water temperature limits the suitability of native fish habitat in the lower Tuolumne River.

#### **7.1.4 Rationale for Condition 1.D: Bay-Delta Plan Lower San Joaquin River Flows**

Condition 1.D requires implementation of the Bay-Delta Plan's LSJR flow objectives (LSJR Bay-Delta flows), which are both narrative and numeric, to reasonably protect native fish and wildlife beneficial uses in the LSJR watershed to Bay-Delta. The narrative objectives require, in part, maintaining inflow conditions from the SJR watershed to the Bay-Delta at Vernalis that are sufficient to support and maintain the natural production of viable native SJR watershed fish populations migrating through the Delta. The numeric objective requires flows that more closely mimic natural hydrograph conditions. The program of implementation for the flow objectives provides flexibility for the flows to be adjusted, shaped, or shifted, if information supports that adaptively implementing the flows better achieves the narrative goal of supporting native SJR watershed fish populations.

The SJR watershed once supported large spring-run and fall-run (and possibly late fall-run) Chinook salmon populations; however, it is widely thought that the watershed now only supports fall-run Chinook salmon populations, and these populations are at risk. Reduced flow is recognized as a primary driver of the decline of riverine ecosystem conditions and fish species abundance and distribution. Nearly every feature of habitat that affects native fish and wildlife is, to some extent, determined by flow (e.g., temperature, water chemistry, and physical habitat complexity). The LSJR flow objectives in the Bay-Delta Plan protect fish and wildlife beneficial uses in the LSJR watershed.

The program of implementation for the flow objectives allows for adaptive implementation of the percent of unimpaired flow requirement. This adaptive implementation enables the magnitude and timing of flows to be adjusted, within the 30–50 percent of unimpaired flow range, when such adjustments result in better protection of fishery resources than rigidly following the unimpaired flow value on a

seven-day running average. In addition, non-flow measures could improve habitat conditions for fish and wildlife, which may support a change in the required percent of unimpaired flow, within the prescribed range, or other adaptive adjustments that may collectively reduce the water supply and economic effects resulting from implementing the 2018 Bay-Delta Plan.

Adaptive implementation of flow is intended to accomplish the following goals:

- Maximize fisheries benefits at potentially lower water cost.
- Respond to changing information and changing conditions, including changes in flow patterns from climate change.
- Minimize adverse water temperature effects.
- Support scientific efforts to assess the benefits of different flow regimes and other habitat improvements.

Tuolumne River flows that meet the February – June LSJR flow objectives are generally greater than the baseflows and pulse flows identified in Conditions 1.B (minimum instream flows) and 1.C (pulse flows). The higher flows required by Condition 1.D (LSJR Bay-Delta flows) support achieving temperature criteria in Table 3 (Condition 3) during the February through June time period and may contribute to meeting temperature criteria from July through November upon State Water Board approval and application of adaptive implementation methods. The 2018 SED provides the scientific basis for requiring LSJR numeric flow objectives for the reasonable protection of native fish and wildlife beneficial uses. The 2018 SED shows that flows greater than baseline and the FERC staff recommendation are needed to provide reasonable protection for LSJR native resident and migratory fish species. Accordingly, Condition 1.D requires the Districts to meet the Tuolumne River portion of the LSJR flow objectives including the percent of unimpaired flow objective near the confluence of the Tuolumne River with the LSJR. Condition 1.D also acknowledges that the Bay-Delta Plan allows for the percent of unimpaired flow objective to be implemented as a total volume of water that can be applied adaptively within and outside the February through June time period to achieve the best biological outcome while reducing water supply impacts.

As described in the rationale for Condition 1.B, Bay-Delta Plan percent of unimpaired flow objectives are consistent with the CDFW approach to identifying functional flow components to protect ecological functions and support fish and wildlife. CDFW minimum instream flow recommendations are the base flows needed to achieve the five functional flow components of the natural hydrograph in the eastern Central Valley. Bay-Delta Plan flows are generally higher than recommended minimum instream flows and pulse flows and can be used as a block of water to achieve functional flow targets from February through June and supplement functional flow components (e.g., summer base flows, fall attraction flows) from July through January if approved as part of adaptive implementation.

As discussed above, voluntary agreements may provide a means of implementing the Bay-Delta Plan's requirements. In addition, the State Water Board may modify the conditions of the certification to implement any new or revised water quality standards and related provisions, including revisions that provide for implementation through a voluntary agreement approved by the State Water Board.

#### **7.1.5 Rationale for Condition 1.E: Compliance Methods**

Compliance methods for minimum instream flows (Condition 1.B), pulse flows (Condition 1.C), and LSJR flow objectives (Condition 1.D) are needed to track and account for flows, including flows that are used as a volume or "block" of water to comply with the pulse flows and LSJR flow objectives. Implementing the LSJR percent of unimpaired flow objective requires development of methods to monitor and evaluate compliance. Flow objectives in water quality control plans and permits have traditionally been established as flow schedules by water year type with flows established at a fixed flow rate in cfs for a stated time period (e.g., monthly, 30-days, 14-days, or some other specific time increment). Similarly, compliance methods that track and account for flows that are established as a block or volume of water, such as pulse flows or LSJR flow objectives using adaptive methods, need to be established and approved by the State Water Board. On September 20, 2019, the State Water Board released a draft guidance document, *Initial Unimpaired Flow Compliance Measures*, (State Water Board, 2019B) which identifies basic steps for monitoring and assessing compliance with the LSJR unimpaired flow objectives and identifies issues to be resolved. State Water Board staff have been continuing to develop and refine compliance measures, including identifying options for voluntary agreements. Staff anticipate submitting an updated Unimpaired Flow Compliance Measures document to the State Water Board's Executive Director for consideration.

An evaluation of compliance also includes measuring and monitoring flows at compliance points specified in Condition 1. Condition 1 requires installation and operation of a new gage downstream of infiltration galleries to be added as points of diversion or rediversion, including TID's proposed point of rediversion, before water is diverted at the new point or points of diversion or rediversion. The new gage is necessary to monitor minimum instream flows downstream of the diversion or rediversion and establish compliance with minimum flows and pulse flows.

#### **7.1.6 Rationale for Condition 1.F: Annual Operations Plans**

Condition 1.F requires the development of annual operations plans to promote comprehensive water resource management, including efficient and effective management of water resources for water supply and biological beneficial uses. The annual operations plans must address implementation of the flows identified in Conditions 1.B (minimum instream flows), 1.C (pulse flows), and 1.D (LSJR Bay-Delta Plan flows), ramping rates in Condition 2, and carryover storage requirements in Condition 3. Annual operations plans will be based on a forecast, or multiple forecasts, of predicted inflow to the watershed. Examples of available forecasts include the San Joaquin River water year forecast of monthly unimpaired flow produced by the

California Department of Water Resources (DWR),<sup>10</sup> released in December of the new water year and is updated monthly until May, and monthly inflow forecasts produced by the California Nevada River Forecast Center.<sup>11</sup> Best available information may not accurately reflect actual precipitation and snowpack conditions that occur as the water year progresses. Accordingly, it is expected that annual operations plans may need to be modified as the year progresses and information about available water supply improves. The process of developing an annual operations plan supports tracking operations decisions and identifying potential deviations from the approved plan as the water year progresses, such that proposed modifications can be submitted for approval, if necessary.

The Bay-Delta Plan requires annual adaptive operations plans to identify adaptive implementation actions for achieving the LSJR flow objectives. The annual operations plan required under Condition 1.F may be used to fulfill the Bay-Delta Plan's requirements for annual adaptive operations plans as long as the Bay-Delta Plan's requirements are met.

#### **7.1.7 Rationale for Condition 1.G: Dry Year Management Operations Plan**

Developing and implementing a Dry Year Management Operations Plan is important for successful management of water resources to protect all beneficial uses in California's extremely variable climate, which includes extended drought. Multiple, successive dry years present difficult choices between releasing reservoir water to meet immediate demands (deliveries and instream flow requirements) or storing reservoir water for a future year to address the risk of additional dry year(s). The Dry Year Management Operations Plan should identify available strategies for managing the need to release water from storage to fulfill seasonal water demand with the need to retain water in storage for future demand.

#### **7.2 Rationale for Condition 2 – Ramping Rates**

Projects' operations can cause abrupt flow and stage fluctuations in stream reaches. These fluctuations and the rate at which they occur (i.e., ramping rate) may strand or otherwise impact aquatic species. To avoid rapid changes in river flow that may adversely impact aquatic life and minimize risk of juvenile stranding or redd dewatering, Condition 2 requires the Districts to implement specific down-ramping rates of: (1) no more than two-inches per hour; and (2) a change in flow of less than or equal to 500 cfs in any 24-hour period. The down-ramping rates will be measured at the existing gage near La Grange Dam (USGS gage no. 11289650). Condition 2 provides an off-ramp for

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<sup>10</sup> Available at <https://cdec.water.ca.gov/snow/bulletin120/> by clicking on "San Joaquin River Water Year Forecast Breakdown: Latest." Last accessed: January 14, 2021.

<sup>11</sup> Available at <https://www.cnrfc.noaa.gov/ensembleProduct.php?id=NDPC1&prodID=6>. Last accessed: January 14, 2021.

higher ramping rates required by USACE's flood control guidelines (USACE, 1972), and updates thereto, to ensure safety for people and property during high-flow events.

The FERC Final EIS states that numerous studies in California have shown that ramping rates in the one- to two- inches per hour range minimize adverse effects to aquatic biota. The FERC Final EIS cites a 2004 PacifiCorp (PacifiCorp, 2004) literature-based assessment of ramping profiles in river reaches impacted by the Klamath Hydroelectric Project and recommendations in Hunter (Hunter, 1992) that support limiting reductions in river stage to one- to two- inches per hour as generally protective of juvenile anadromous salmonids. The FERC Final EIS also contains an analysis of water years 1971 – 2012 that shows an hourly stage change downstream of La Grange Dam of one-inch per hour or less was met 97 percent of the time for all proposed and recommended flow regimes (see Table 3.3.2-41, page 3-179). Condition 2 allows for the modification of ramping rates with the support of the Tuolumne River Anadromous Fish Committee and supporting technical documentation.

### **7.3 Rationale for Condition 3 – Temperature Management and Monitoring Plan**

The Tuolumne River, including La Grange Reservoir, is listed on the Clean Water Act 303(d) list as impaired for elevated water temperatures, which adversely affects cold water beneficial uses on the Tuolumne River (State Water Board, 2017B). The Bay-Delta Plan protects the beneficial uses of the Bay-Delta and tributary watersheds, including the SJR watershed and its tributaries. As described in Section 5.2 of the certification, the Bay-Delta Plan and the SR/SJR Basin Plan designate cold-water beneficial uses that apply to the lower Tuolumne River. The Central Valley Regional Water Board evaluated temperature monitoring data to determine whether the migration and spawning cold water beneficial uses were being attained by comparing the current temperatures to the temperature criteria of salmonid species identified in the USEPA *Region 10 Guidance for Pacific Northwest State and Tribal Temperature Water Quality Standards* (USEPA, 2003). Through this public process, the Central Valley Regional Water Board determined that these temperature criteria best represent “natural receiving water temperatures” and the benchmark conditions necessary to protect fish and wildlife beneficial uses (Central Valley Regional Water Board, 2009). Monitoring data show elevated temperature conditions on the lower Tuolumne River that exceed the USEPA Region 10 guidance, which lead to its inclusion on the State Water Board's 303(d) list of impaired waterbodies for temperature in 2011.

Although the temperature criteria were developed for fish populations located in states north of California, USEPA considers the Region 10 guidance and its associated Technical Issue Papers (USEPA, 2001A; USEPA 2001B; USEPA, 2001C; USEPA, 2001D; USEPA, 2001E) the most comprehensive compilation of research related to salmonid temperature criteria available. The studies compiled in the USEPA guidance and associated technical issue papers address the full geographic extent of salmonid populations, including California. The State Water Board considered additional scientific papers and studies that have been completed on the thermal tolerance of

salmonids in California's Central Valley in the 2018 SED and as part of the rationale for Condition 3.

Elevated water temperatures can significantly reduce habitat suitability for native resident and migratory fish. On the Tuolumne River, water temperature is largely controlled by flow releases from the reservoirs, and the Districts' operations of the Projects can affect water temperatures downstream (State Water Board, 2018A).

Water temperature is a primary driver of the productivity and survival of native resident and migratory salmonids. The role of water temperature in determining suitable habitat for aquatic organisms and the drivers that determine water temperature in the Tuolumne River are extensively discussed and supported by scientific studies summarized in the 2018 SED (State Water Board, 2018A). Water temperature is crucial to aquatic organisms because it directly influences their metabolism, respiration, feeding, behavior, growth, and reproduction. Most aquatic species have an optimal temperature range for growth and reproduction, and they are also bound by upper and lower temperature limits in which they can no longer survive or successfully reproduce. Temperature interacts with other environmental conditions, for example, temperature and dissolved oxygen are intrinsically linked in the aquatic environment (i.e., as temperatures increase the biochemical demand for oxygen increases, and as temperatures increase the solubility of oxygen decreases). Elevated water temperature and depressed dissolved oxygen concentrations can significantly reduce habitat suitability for native resident and migratory fish.

Carryover storage requirements are needed to preserve cold water that can be used to provide suitable downstream temperatures for Chinook salmon and steelhead and other cold-water native fish species. Carryover storage refers to the quantity of water stored in a reservoir at the end of a season or water year (i.e., September 30). Establishing a carryover storage requirement is consistent with the Bay-Delta Plan Program of Implementation to support and protect aquatic-life beneficial uses. Where reservoir operations could result in impacts on fish and wildlife, maintaining or storing cold water in a reservoir is often referred to as a cold-water pool.

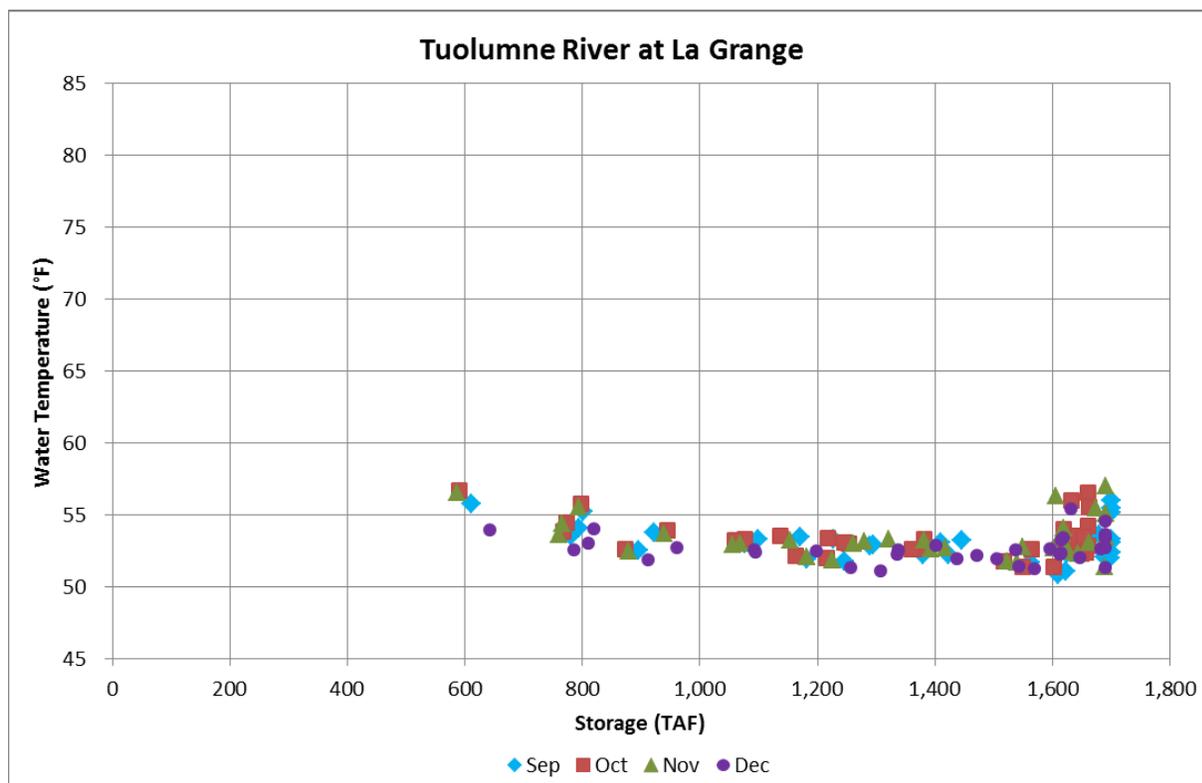
The State Water Board simulated monthly average Tuolumne River temperatures below La Grange Dam in September – December (1970 – 2003) as a function of reservoir storage (State Water Board, 2018A). This analysis is summarized in Figure 3, which shows simulated temperature in the Tuolumne River below La Grange Dam and associated storage volumes for the months of September through December. Figure 3 shows that a carryover storage target of 800,000 AF in New Don Pedro Reservoir would likely provide La Grange Dam release temperatures of less than 56°F in September through November of most years with December temperatures being lower (State Water Board, 2018A). These temperature values and time periods are consistent with providing suitable temperature conditions as defined by USEPA temperature criteria (55.4°F, 13°C) that protect returning adults during their upstream migration, holding, spawning, and egg incubation.

Examination of the historical record shows that New Don Pedro Reservoir has been observed above 800,000 AF at the end of September/beginning of October for more than 90 percent of years, after the reservoir initially filled (1970 – 1972). End of September/October storage was above 1,000,000 AF in 42 out of 48 years (~80 percent of years) and below 800,000 AF in 5 out of 48 years (~10 percent of years) during severe drought conditions such as 1976–1977, 1992, and 2014–2015 (CDEC).

Carryover storage requirements also provide the benefit of improving water delivery reliability, especially during sequential dry years and drought conditions. No reliable forecast exists that can predict hydrologic conditions for the upcoming water year. This means that reservoir operators must assume that conditions for the coming water year could range from drought to flood. For this reason, conservative reservoir operations include some degree of protection of existing and future water supplies in storage to successfully manage dry conditions.

The Bay-Delta Plan recognizes that implementing the LSJR flow objectives requires the development and implementation of minimum reservoir carryover storage levels based on analyses and scientific information summarized in the 2018 SED (State Water Board, 2018A). Maintaining adequate carryover storage is one of the most effective actions to provide suitable temperature conditions for salmonids and avoid significant adverse temperature impacts, or other impacts, on fish and wildlife. Adequate carryover storage levels allow for the consideration of fish and wildlife beneficial uses year-round while focusing the LSJR flow objectives on the season that is most important to early life stages of several fish species (i.e., salmonid egg incubation, emergence, and juvenile rearing, migration, and smoltification).

Additional actions to control water temperature have been evaluated and implemented in California rivers and streams. For example, a temperature control device was necessary to improve the ability to control downstream water temperatures in the Sacramento River (State Water Board, 1990). The North Coast Regional Water Board has implemented temperature control programs that require riparian management or other restoration measures and coordinated efforts with local entities (North Coast Regional Water Board, 2018). Other possible actions to improve downstream water temperatures include, but are limited to, adaptive implementation of Bay-Delta Plan LSJR flows, modified or additional reservoir releases, cold water bypass, and modified power supply operations.



**Figure 3. 2018 SED Appendix F.1, page F.1-210. “Figure F.1.6-6a Effects of New Don Pedro Storage on New Don Pedro and La Grange Simulated Water Temperatures September – December for Baseline Conditions 1970 – 2003.”**

Condition 3 requires the Districts to develop and implement a Temperature Management and Monitoring Plan that identifies carryover storage requirements and other actions needed to maintain suitable downstream temperature conditions and meet temperature targets within the Districts reasonable control. The Temperature Management and Monitoring Plan will be developed in consultation with the Tuolumne River Anadromous Fish Committee, the Tuolumne River Watershed Group, and appropriate state agencies, to ensure protection of water quality and the beneficial uses of water described in the Bay-Delta Plan and the SR/SJR Basin Plan.

Temperature targets identified in Table 3 are based on USEPA recommended temperature criteria for protection of salmonids<sup>12</sup> and information provided and analyzed in the 2018 SED (State Water Board, 2018A).<sup>13</sup>

<sup>12</sup> USEPA Region 10 Guidance for Pacific Northwest State and Tribal Temperature Water Quality Standards. April. USEPA 910-B-03-002. 49 pp.

<sup>13</sup> Chapter 19 Analyses of Benefits to Native Fish Populations from Increased Flow between February 1 and June 30.

Temperature target timing and locations are generally consistent with CDFW and NMFS 10(j) recommendations. In addition, the targets include protections for migrating salmonids to the confluence.

Condition 3 also allows the Deputy Director to set interim carryover storage requirements if the Districts fail to identify and implement carryover storage needed to maintain suitable downstream temperature conditions and meet temperature targets within the schedule identified in the condition.

#### **7.4 Rationale for Condition 4 – Extremely Dry Conditions**

California's history of drought illustrates the importance of planning for multiple dry years or drought. It is difficult to anticipate the specific impacts of consecutive dry years or a long-term drought and identify where limited water supplies may be best used during times of shortage. Condition 4 allows the Districts to request Deputy Director approval of a Revised Operations Plan to address water shortage issues during consecutive Dry or Critically Dry water year types or drought years. This condition provides flexibility for adaptive implementation during times of extreme water shortage.

The Bay-Delta Plan includes an emergency provision, which applies if the State Water Board determines the existence of an emergency as defined in CEQA or the Governor declares an emergency under the California Emergency Services Act and the LSJR flow requirements affect or are affected by the conditions of the emergency. The Governor's power to declare an emergency is not limited to statewide emergencies but encompasses emergencies that are regional or local in nature. Under the provision, the State Water Board may approve a temporary change in the implementation of the LSJR flow objectives in a water right proceeding. With respect to drought conditions, however, most are not declared emergencies and are accommodated through the adaptive implementation methods for the LSJR flow objectives. The emergency provision cannot be used to routinely relax implementation of flow requirements but is reserved for true emergencies. The Bay-Delta Plan emergency provision includes a requirement for the State Water Board, before authorizing any temporary change, to find that measures will be taken to reasonably protect fish and wildlife beneficial uses in light of the circumstances of the emergency.

#### **7.5 Rationale for Condition 5 – Southern Delta Salinity**

One of the primary water quality concerns in the southern Delta is salinity, particularly for agricultural water users. The Bay-Delta Plan establishes a year-round water quality objective of 1.0 dS/m EC at Vernalis and in the southern Delta for the protection of agricultural beneficial uses.

Before 2018, the Bay-Delta Plan set a water quality objective at the three interior southern Delta compliance stations and Vernalis of 0.7 milliMhos per centimeter (mmhos/cm) (units of mmhos/cm are equal to units of dS/m) during the summer irrigation season and 1.0 mmhos/cm from September to March. Under their water right permits as amended by Revised Water Right Decision 1641 (State Water Board, 2000),

DWR and the United States Bureau of Reclamation (Reclamation) are responsible for meeting this salinity requirement at the three interior southern Delta compliance stations and Reclamation is responsible for meeting the requirement at Vernalis. The 2018 Bay-Delta Plan set a year round objective of 1.0 dS/m, but as part of the amendments, the State Water Board determined that salinity at Vernalis during the summer irrigation season should remain 0.7 dS/m to provide assimilative capacity for salinity in the southern Delta and ensure attainment of the 1.0 dS/m water quality objective.

Salinity control in the southern Delta is complicated due to a variety of factors. The San Joaquin River, which flows into the southern Delta, carries a heavy salt load from upstream, primarily associated with discharges from agricultural lands on the west side of the river, served with Reclamation's Central Valley Project (CVP) water. In addition, due to upstream water infrastructure development, flows in the SJR and its tributaries are lower than they were historically. Complex southern Delta circulation issues, shallow saline groundwater, the export CVP facilities, including export of water and salts from the Sacramento River to the San Joaquin Valley through the CVP facilities, movement of CVP water through DWR's State Water Project (SWP) to the San Joaquin Valley, the CVP and SWP export pumps in the Delta, and hundreds of diversions further complicate the salinity issues. Revised Water Right Decision 1641 (State Water Board, 2000) identifies that upstream diversions of water from the Stanislaus, Tuolumne, Merced, and San Joaquin Rivers collectively significantly reduced flows in the SJR and result in a substantial reduction of the assimilative capacity of the San Joaquin River and southern Delta channels ability to absorb salt loads at concentrations that support agricultural beneficial use. It is reasonable to consider the responsibility of other entities besides Reclamation and DWR for implementing the southern Delta salinity objective as more information becomes available.

The Bay-Delta Plan's LSJR flow objectives and southern Delta salinity objective are complementary. The diversion of water and associated reduction in streamflow contributes to increased salinity. Increased flows under the LSJR flow objectives provide the incidental benefit of a lower salinity irrigation water supply to flush salts early in the irrigation season, and thus provide better salinity conditions during spring germination of crops, which is generally the most salt-sensitive time. The complementary nature of both objectives provides a comprehensive means to put the state's water resources to beneficial use to the fullest extent possible.

#### **7.6 Rationale for Condition 6 – Tuolumne River and Regional Watershed Management Coordination**

Optimizing the timing of flows to meet instream flow and other requirements, while also considering other beneficial uses as long as intended benefits to fish and wildlife are not reduced, requires coordination with many parties. Such parties include the Districts, water operators, stakeholders, and agencies with expertise on the Tuolumne River and LSJR watershed in fisheries management, hydrology, operations, monitoring, and assessment. Coordination is intended to maximize the beneficial uses of the state's

waters and to assist with implementation, monitoring, and assessment of the certification conditions.

Participation in a LSJR watershed coordination group is necessary to assist with implementation of certification conditions, coordinate flows in the LSJR watershed to support native resident and migratory fish species, integrate monitoring efforts, and assess the effectiveness of certification conditions and water quality standards, including the February through June LSJR flow objectives. The Bay-Delta Plan identifies the formation of the Stanislaus, Tuolumne, and Merced Working Group (STM Working Group) as a watershed group to provide recommendations regarding multiple requirements of the Bay-Delta Plan such as: biological goals; procedures for implementing the adaptive methods described above; annual adaptive operations plans; and the San Joaquin River Monitoring and Evaluation Program, including special studies and reporting requirements. Recognizing that naming conventions may change over time, a watershed group identified by a name different than “STM Working Group” that performs the same functions and complies with the same requirements as the STM Working Group is considered functionally equivalent to the STM Working Group for the purposes of consistency with the Bay-Delta Plan’s requirements and this condition.

#### **7.7 Rationale for Condition 7 – Annual Review Meeting**

Monitoring plans and studies required by this certification will help resource agencies and State Water Board staff evaluate the benefits and impacts associated with implementation of new license conditions on hydrological, biological, and geomorphological resources affected by the Projects throughout the term of the license(s) and any extensions. Annual consultation meetings bring the Districts, resource agencies, and interested stakeholders together to discuss monitoring results and resource trends, and develop adaptive management actions, if necessary, to protect water quality and beneficial uses. Condition 7 requires the Districts to conduct annual consultation meetings with resource agencies and other interested stakeholders to review monitoring reports and discuss ongoing and forecasted operations, including revisions or modifications to monitoring and/or operations that may be needed to protect water quality and beneficial uses.

#### **7.8 Rationale for Condition 8 – Water Quality Monitoring and Management**

The Tuolumne River, including La Grange Reservoir, is listed on the Clean Water Act 303(d) list as impaired for elevated water temperatures, mercury, chlorpyrifos, diazinon, Group A pesticides, and toxicity. New Don Pedro Reservoir is listed on the 303(d) list as being impaired for mercury. In addition, the FERC Final EIS identified periods and locations where dissolved oxygen concentrations may exceed the dissolved oxygen water quality objectives, and the FERC Final EIS identified that the use of pesticides for Projects’ operations and maintenance has the potential to cause significant adverse effects on amphibians.

Dissolved oxygen, like water temperature, is a primary driver of the productivity and survival of native resident and migratory salmonids. As discussed in the rationale for

Condition 3, elevated water temperature and depressed dissolved oxygen concentrations can significantly reduce habitat suitability for native resident and migratory fish. On the Tuolumne River, water temperature is largely controlled by flow releases from the reservoirs, which can also affect dissolved oxygen concentrations downstream. Clear relationships have been demonstrated between reduced flow and depressed dissolved oxygen concentrations in other Central Valley waterbodies (Central Valley Regional Water Board, 2005).

As noted earlier in the certification, New Don Pedro Reservoir and the lower Tuolumne River, including La Grange Reservoir, have been identified as being impaired by mercury. Mercury is a potent neurotoxicant that is toxic to humans, wildlife, and fish, and mercury pollution negatively impacts the beneficial uses of many waters of the state. Fish collected from the Tuolumne River and New Don Pedro Reservoir have fish tissue mercury concentrations that exceed safety thresholds to protect fish health, as well as exceed water quality objectives for the protection of human and wildlife consumers of fish. Although mercury occurs naturally in the environment, the Projects' operations exacerbate fish mercury concentrations. The proposed Statewide Mercury Control Program for Reservoirs has identified multiple mechanisms for how reservoir operations can adversely influence mercury bioaccumulation. For example, Projects' operations decrease flow and increase water temperatures which increase methylmercury production and support non-native warm water fish, reduce primary and secondary productivity, reduce inputs from ocean-derived nutrients, and change water chemistry (State Water Board, 2017C). On May 2, 2017, the State Water Board adopted Resolution No. 2017-0027, which approved *Part 2 of the Water Quality Control Plan for Inland Surface Waters, Enclosed Bays, and Estuaries of California—Tribal and Subsistence Fishing Beneficial Uses and Mercury Provisions* (Provisions). The Provisions provide a consistent regulatory approach throughout the state by setting mercury water quality objectives to protect the beneficial uses associated with the consumption of fish by both people and wildlife.

Condition 8 requires the Districts to develop and implement a Dissolved Oxygen Monitoring and Management Plan, Mercury Monitoring and Management Plan, and Other Constituents Monitoring and Management Plan in consultation with the Tuolumne River Anadromous Fish Committee, the Tuolumne River Watershed Group, and appropriate state agencies, to protect water quality and the beneficial uses of water described in the Bay-Delta Plan and the SR/SJR Basin Plan. Information gathered from implementation of the plans required by Condition 8 will be used to evaluate the effects of actions related to the Projects on water quality, and to identify, assess, and adaptively manage potential adverse water quality impacts.

### **7.9 Rationale for Condition 9 – Large Woody Material Management**

Large woody material contributes to productive aquatic ecosystems and is an important component of stream channel maintenance and the formation of complex aquatic habitat both along stream margins and in active river channels. Large woody material provides cover and holding habitat for native resident and migratory fish and organic

matter that supports the aquatic food web. Large woody material in tributaries of the upper watersheds is carried progressively downstream during high flow events. Prior to the construction of the Projects' dams, high flow events would distribute large woody material from the upper watersheds throughout downstream Projects' reaches. Presently, the Projects prevent most incoming large woody material from entering the Tuolumne River downstream of New Don Pedro Dam. The large woody material is instead impounded by the Projects' reservoirs. For this reason, large woody material of the size capable of influencing channel morphology is largely absent downstream of New Don Pedro Dam and the lower Tuolumne River.

Condition 9 requires the Districts to develop and implement a Large Woody Material Management Plan (LWMMP) in consultation with BLM, USFWS, NMFS, CDFW, and State Water Board staff. Condition 9 is based on recommendations made by CDFW (CDFW, 2018), NMFS (NMFS, 2018), and the FERC Final EIS regarding the need to develop a large woody material management plan. The condition does not specify the specific amounts of large woody material to be placed in the watershed but allows for development of that amount as part of the LWMMP development consultation process. The fisheries agencies and FERC identify varying amounts of large woody material and locations for installing large woody material suggesting the need for additional consultation or analysis to determine the appropriate amount of large woody material and identify specific locations for installation. Accordingly, Condition 9 requires development of a LWMMP that allows for consultation with resource agencies consistent with the FERC staff recommendation. The LWMMP will specify large woody material augmentation procedures and associated monitoring to assess the effectiveness of its implementation in transporting and distributing large woody material throughout the lower Tuolumne River below New Don Pedro Dam.

#### **7.10 Rationale for Condition 10 – Erosion and Sediment Management**

Surface erosion and increased overland flow associated with Projects-related construction and maintenance activities could release fine sediment into the Tuolumne River and tributaries. Additionally, the Projects reduce the frequency of seasonal high flow events in river reaches below the Projects' dams that facilitate the transport of fine sediment. Accumulation of fine sediment can degrade water quality and adversely affect fish spawning and incubation success.

To manage existing erosion and minimize future erosion and sediment delivery to Projects stream reaches and reservoirs, Condition 10 requires the Districts to develop and implement an Erosion and Sediment Management Plan (Erosion and Sediment Plan) in consultation with BLM, CDFW, USFWS, NMFS, and State Water Board staff. The Erosion and Sediment Plan will describe methods to inventory, assess, remediate, and monitor erosion sites, and outline site-specific temporary erosion control measures to be implemented during construction and maintenance activities.

### **7.11 Rationale for Condition 11 – Gravel Augmentation**

Relicensing studies identified the need for gravel augmentation in the Tuolumne River below La Grange Dam. The Projects' reservoirs trap gravel originating from upstream sources. This limits available gravel that supports and enhances aquatic habitat in the Tuolumne River. McBain and Trush (2004) estimates that annually 18,800 cubic yards of coarse sediment is trapped behind the Projects' reservoirs and unavailable to supply downstream habitats. This estimate is comparable to the Districts' estimates of annual total and coarse sediment yields to the New Don Pedro Reservoir of 288,000 cubic yards and 28,800 cubic yards, respectively, based on reservoir storage reductions from 1923 to 2011 (Districts, 2013B). The Tuolumne River, downstream of La Grange Dam, exhibits degraded habitat due to Projects' operations. This degraded habitat is characterized by a coarsening of the bed surface and reduction in the frequency and quantity of gravel deposits. This coarsening of the bed surface reduces the habitat suitability of spawning reaches, resulting in a reduction in the survival of fish eggs. Good quality coarse gravel provides substrate for growth of algae and invertebrates, which are important for the aquatic food web.

Condition 11 requires the Districts to develop and implement a Gravel Augmentation Plan in consultation with BLM, CDFW, USFWS, NMFS, and State Water Board staff. The Gravel Augmentation Plan will require the addition of gravel to the Tuolumne River below La Grange Dam, as well as gravel mobilization monitoring. Condition 11 also requires the Districts to annually augment gravel to restore and maintain adequate spawning gravels. The total volume of gravel material required to augment is equivalent to the estimated amount of coarse sediment trapped by the reservoirs over the anticipated life of the license(s) (i.e., 40 years). The development and implementation of the Gravel Augmentation Plan will help address the previous and ongoing trapping of sediment by strategically replacing coarse sediment in identified areas of Project-affected stream reaches. Such gravel augmentation will restore the downstream sediment transport process that has been inhibited since construction of Don Pedro Dam in 1923 and reduce habitat for non-native predators (i.e., filling special run pools). CDFW recommended sourcing aggregate material from areas along the banks of the Tuolumne River where future restoration projects (Condition 12) could be located. As aggregate material is harvested along the streambanks for gravel augmentation activities, new floodplain areas may be created.

### **7.12 Rationale for Condition 12 – Riparian, Spawning, and Floodplain Management**

The Projects have altered the hydrology and natural geomorphic processes along the Tuolumne River corridor. The Projects' dams block sediment recruitment from the upstream basin and have changed the high flow frequencies, caused channel incision, altered peak flows, decreased winter flows, increased summer flows, and changed ramp down rates. The depletion of sediment loads reduces the formation of sediment benches, which affects riparian colonization and succession. Natural floodplain inundation has been greatly reduced in the Tuolumne River corridor.

Floodplain habitats in the Central Valley have been found to have a positive effect on the growth of juvenile native resident and migratory fish, and larger and faster growth has been associated with increased survivorship in the river and to adulthood. The higher growth rates are largely attributed to greater productivity and availability of prey in the floodplains. Riparian habitats also provide allochthonous food sources and shading, which provides temperature benefits and cover to help protect juvenile native resident and migratory fish from predators. Floodplain habitats provide food and refuge from predatory species.

Condition 12 requires the development and implementation of a Riparian, Spawning, and Floodplain Restoration Plan, lowering of existing floodplain elevation to activate the floodplain at lower flow levels, and construction of a minimum of 150 acres of 100 percent suitable floodplain from Years 2 – 11 after license issuance and an additional 15 acres of 100 percent suitable floodplain in the years thereafter unless the Districts can demonstrate to the Deputy Director that habitat and flows are meeting the numeric and narrative goals and objectives for the LSJR.

Increased flows and habitat restoration are needed on the Tuolumne River and in the larger Bay-Delta watershed to achieve the Bay-Delta Plan LSJR narrative and salmon protection objectives. However, the exact combination of floodplain restoration and increased flow needed to achieve these goals is unknown. Accordingly, Condition 12 requires a lower minimum floodplain restoration amount than CDFW's recommendation of 810 acres of 100 percent suitable floodplain creation in the first 10 years of license issuance (CDFW, 2018). The CDFW recommendation for 810 acres of constructed floodplain is based on an Emigrating Salmonid Habitat Estimation (ESHE) analysis (Cain, 2019) and an evaluation of pre-Projects floodplain area, duration, and frequency on the Tuolumne River (USFWS, 2017 as summarized in CDFW, 2018). The analysis identifies that on average 77,640 acre-days of floodplain habitat would need to be produced to mitigate for the Projects' negative impacts to floodplain inundation. Scientific analyses relied on in the CDFW recommendation provide credible estimates of the amount of floodplain needed to rebuild the Tuolumne River salmonid population.

The lower minimum floodplain construction requirement in Condition 12 allows for adaptive management and increased knowledge from monitoring and assessment of the salmon population response to increased flows and habitat restoration to inform the need for additional floodplain restoration. Construction of 150 acres of 100 percent suitable floodplain habitat is a reasonable starting point that allows for evaluation of floodplain restoration projects (in progress and upon completion) combined with increased flows required by Condition 1 to determine if additional floodplain restoration is needed on the Tuolumne River to achieve the Bay-Delta Plan LSJR narrative objective, salmon protection objective, and approved biological goals for the Tuolumne River.

The need for the development and enhancement of riparian and floodplain habitats is consistent with the Bay-Delta Plan Program of Implementation to support and protect

aquatic-life beneficial uses. The inclusion of the development and enhancement of riparian and floodplain habitats will maximize the benefits to native species from the instream flow requirements (Condition 1). Additionally, riparian and floodplain improvement efforts should be coordinated with related efforts, such as gravel augmentation (Condition 11) and large woody material placement (Condition 9).

### **7.13 Rationale for Condition 13 – Predator Suppression Plan**

Predation has been identified as one of the multiple stressors that adversely impacts the survival of juvenile native resident and migratory salmonids. Projects' operations contribute to increased predation pressure on juvenile native resident and migratory fish. For example, increased water temperatures increase the presence of warm-water predatory species, and reduced water velocities increase the presence of submerged aquatic vegetation, which supports predatory species. In addition, other physical conditions in the river likely increase predation exposure to native resident and migratory fish (e.g., gravel pits, diversion dams, and lack of cover). There is large uncertainty in the magnitude of the impact of predation on native salmonid populations, especially the role of predation as a proximate or ultimate cause of mortality to native salmonids. The implementation of non-flow actions such as predator suppression to increase native salmonid survival is necessary to bolster native salmonid populations and is consistent with the Bay-Delta Plan.

### **7.14 Rationale for Condition 14 – Aquatic Invasive Species Management**

Recreational boating opportunities at New Don Pedro Reservoir and along the Tuolumne River have the potential to cause the proliferation of aquatic invasive species. Visitors from different areas provide the potential for a large number of aquatic invasive species to colonize Projects-affected waters and potentially impact beneficial uses. If not properly managed, the use of contact recreational equipment can introduce aquatic invasive species that can deleteriously affect water quality, outcompete native fauna and flora, and degrade Projects' infrastructure.

Aquatic invasive species have the potential to cause adverse impacts to native species in the river. Floating and submerged aquatic vegetation can degrade water quality (e.g., depressed dissolved oxygen) and support non-native predators. In addition to the increase of predation pressure by non-native species, invasive species can compete against native species for limited resources.

Condition 14 requires the Districts to develop and implement a Projects-specific aquatic invasive species plan that includes a public education program for the Projects' recreation facilities. The plan also must include monitoring for early detection of aquatic invasive species vectors to minimize the risk of aquatic invasive species becoming established in Projects waters.

### **7.15 Rationale for Condition 15 – Recreation Facilities Management**

Operations and maintenance activities associated with the Projects' recreation facilities have the potential to impact water quality. Construction of new recreation facilities,

modification of existing recreation facilities, or other ground-disturbing activities could increase soil erosion and fine sediment delivery to Projects' waterways. Fine sediment can adversely affect water quality and associated aquatic habitat by increasing turbidity and total suspended solids. Accumulation of fine sediment in aquatic substrate can adversely affect fish spawning success and limit habitat suitability for many aquatic invertebrates.

Condition 15 requires the Districts to develop and implement a Recreation Facilities Management Plan in consultation with BLM and State Water Board staff. The Recreation Facilities Management Plan will include: (1) measures that would be implemented to protect water quality; (2) recreation activity surveys; and (3) schedules to implement the proposed improvements and new recreation facilities.

#### **7.16 Rationale for Condition 16 – Road Management**

Operations and maintenance of Projects' roads have the potential to impact water quality. The potential for water quality impacts depends on factors such as local topography, roadbed material, and drainage characteristics. To avoid and minimize these potential water quality impacts, Condition 16 requires the Districts to develop and implement a Road Management Plan. Condition 16 requirements will help ensure operation and maintenance of the Projects' roads do not cause discharges to surface waters that violate water quality standards.

#### **7.17 Rationale for Condition 17 – Biological Resources Management**

Continued operation of the Projects has the potential to impact fish populations, special-status amphibians, and benthic macroinvertebrate (BMI) assemblages in Projects-affected stream reaches. Biological measurements are the most direct indicator of the health and the well-being of fish and wildlife populations. Biological monitoring can detect changes, identify additional information needs, and guide adaptive management of Projects operations. Biological metrics can be used to assess the long-term impact from physical and chemical degradations (e.g., bioassessments). Corresponding biological data and environmental information (e.g., temperature, acres of floodplain inundation, flow pulse timing) can be used to evaluate the impact of management actions on fish and wildlife health. The Bay-Delta Plan Program of Implementation indicates that biological goals (e.g., abundance, spatial extent, survival, and temporal presence) will be used as part of adaptive management and as a way to measure the effectiveness of the program.

Condition 17 requires the Districts to develop and implement a Biological Monitoring and Management Plan in consultation with the Tuolumne River Anadromous Fish Committee, Tuolumne River Watershed Group, and the Lower San Joaquin River Watershed Group. The Biological Monitoring and Management Plan will outline monitoring and adaptive management for anadromous fish, BMI, and amphibians in the Tuolumne River.

### **7.18 Rationale for Condition 18 – Comprehensive Monitoring, Assessment, Reporting, and Special Studies**

A comprehensive monitoring, assessment, reporting, and special studies program is necessary to determine compliance with water quality standards, including the flow and water quality requirements contained in this certification. Monitoring and special studies are also needed: to assess the effectiveness of flow and water quality requirements in this certification; to inform adaptive implementation and adaptive management decisions such as annual operations plans and the timing of pulse flows; to investigate the technical factors involved in water quality control; and to inform future amendments to water quality control plans.

The Bay-Delta Plan Program of Implementation for the LSJR flow objectives requires formation of the San Joaquin River Monitoring and Evaluation Program (SJRMEP), which includes comprehensive monitoring, evaluation, special studies, and reporting associated with implementation of the Bay-Delta Plan flow and water quality objectives. Development and implementation of the Tuolumne River Monitoring Plan may be used as the Tuolumne River portion of the SJRMEP. Fisheries and water quality monitoring along the migratory pathway of Tuolumne River salmonids is reasonable because Projects reduce the volume and pattern of freshwater flows which adversely affects salmon survival along the entire saltwater-to-freshwater migratory pathway of Tuolumne River salmon (State Water Board, 2018A; State Water Board 2017E). The monitoring and assessment required in Condition 18 is consistent with multiple other statewide efforts to improve the quality of and access to monitoring data for the regular assessment of the status of natural resources. For example, the State Water Board maintains a public information webpage that includes information on water quality monitoring, assessment, research, standards, regulation, enforcement, and other pertinent matters. The California Water Quality Monitoring Council (Monitoring Council) develops specific recommendations to improve the coordination and cost-effectiveness of water quality and ecosystem monitoring and assessment, enhance the integration of monitoring data across departments and agencies, and increase public accessibility to monitoring data and assessment information. The 2016 Open and Transparent Water Data Act calls for DWR, in consultation with the Monitoring Council, State Water Board, and CDFW, to create, operate, and maintain a statewide integrated water data platform, develop protocols for data sharing, documentation, quality control, public access, and promotion of open-source platforms and decision support tools related to water data (e.g., groundwater, water quality, fisheries, water project operations).

Comprehensive monitoring is needed to address individual and cumulative impacts of the Projects to fish and wildlife and other beneficial uses. Development and implementation of the comprehensive monitoring, assessment, reporting, and special studies program should be a collaborative effort with the State Water Board and watershed partners, including the Districts. The Tuolumne River is one tributary in the Bay-Delta Watershed that supports native resident and migratory fish that migrate through the Bay-Delta. Accordingly, the Tuolumne River Monitoring Plan should be integrated and coordinated with new and ongoing monitoring programs in the LSJR

watershed and Bay-Delta such as CDFW fish monitoring efforts, Interagency Ecological Program, FERC licensing proceedings, San Joaquin River Restoration Program, and regional water quality monitoring programs. This level of integration is necessary to coordinate flow actions among the salmon-bearing LSJR tributaries, evaluate progress toward achieving biological goals and protection of fish and wildlife beneficial uses, evaluate and prioritize aquatic habitat stressors, and assess the effectiveness of LSJR flow objectives on a regional scale.

The Bay-Delta Plan requires annual and comprehensive (multi-year) reporting of monitoring data. Annual reporting is required to inform the next year's operations and other activities to protect fish and wildlife. In addition to annual reporting, every three to five years, a comprehensive report is required to review the progress toward meeting the biological goals and identify any recommended changes to the implementation of the LSJR flow objectives. The State Water Board will hold public meetings to consider the comprehensive report, technical information, and conclusions or recommendations developed through a peer review process. This information will be used to inform potential adaptive changes to the implementation of the LSJR flow objectives and, as appropriate, future potential changes to the Bay-Delta Plan.

#### **7.19 Rationale for Condition 19 – Construction and Maintenance**

Protection of the beneficial uses identified in the SR/SJR Basin Plan requires effluent limitations and other limitations on pollutant discharges from point and nonpoint sources to the Tuolumne River and its tributaries. The Projects may replace or rehabilitate existing recreation facilities and conduct other activities that may require construction or maintenance through the term of the FERC license. Erosion from Projects-related construction and maintenance activities has the potential to result in discharges that violate water quality standards. Condition 19 requires the Districts to comply with the terms of the Construction General Permit, when applicable, and to develop and implement appropriate water quality monitoring and protection plans.

#### **7.20 Rationale for Condition 20 – Reintroduction of Anadromous Fish**

The Projects' facilities and other structures limit the upstream extent of habitat that anadromous fish can access. Water quality conditions (e.g., temperature and contaminant concentrations) are typically better in the river at upstream locations compared to downstream locations. La Grange Dam (RM 52.0) represents the upstream barrier to native resident and migratory fish in the lower Tuolumne River. As outlined in the FERC Final EIS, NMFS reserves its authority to prescribe the construction, operation, and maintenance of fishways at the Projects, including measures to determine, ensure, or improve the effectiveness of such prescribed fishways, pursuant to section 18 of the Federal Power Act. The FERC Final EIS estimated that fish passage above the La Grange and New Don Pedro dams may allow access to as much as 18.17 miles of accessible and 31.26 miles of potentially accessible anadromous fish habitat in the upper Tuolumne River Basin. Condition 20 reserves the State Water Board's authority to modify or add conditions to this certification if it is reasonably foreseeable that state- or federally-listed anadromous fish

species will be reintroduced above the Projects' facilities, to ensure adequate protection of beneficial uses identified in the SR/SJR Basin Plan and Bay-Delta Plan and compliance with water quality standards and appropriate requirements of state law.

#### **7.21 Rationale for Conditions 21 through 45**

In order to ensure that the Projects operate to meet water quality standards as anticipated, ensure compliance with other relevant state and federal laws, and ensure that the Projects will continue to meet state water quality standards and other appropriate requirements of state law over their lifetime, this certification imposes conditions regarding monitoring, enforcement, and potential future revisions. Additionally, California Code of Regulations, title 23, section 3860 requires imposition of certain mandatory conditions for all certifications, which are included in this certification.

#### **8.0 Conclusion**

The State Water Board finds that, with the conditions and limitations imposed under this certification, the Projects will comply with applicable state water quality standards and other appropriate requirements of state law.

## 9.0 Water Quality Certification Conditions

**ACCORDINGLY, BASED ON ITS INDEPENDENT REVIEW OF THE RECORD, THE STATE WATER RESOURCES CONTROL BOARD CERTIFIES THAT OPERATION OF THE DON PEDRO HYDROELECTRIC PROJECT AND LA GRANGE HYDROELECTRIC PROJECT** (collectively Projects) will comply with sections 301, 302, 303, 306, and 307 of the Clean Water Act, and with applicable provisions of State law under the following terms and conditions.

### **CONDITION 1. Instream Flows**

Consistent with Condition 23, the State Water Resources Control Board (State Water Board) may re-evaluate and modify the requirements in Condition 1.A through 1.G to allow a voluntary agreement approved by the State Water Board to be used as an alternative means of meeting state water quality standards or other appropriate requirements of state law. An approved voluntary agreement may be used to meet flows in the *Water Quality Control Plan for the San Francisco Bay/Sacramento-San Joaquin Delta Estuary* (Bay-Delta Plan) and other requirements, and any amendments thereto. If the Bay-Delta Plan is amended in the future to allow flows other than the current Lower San Joaquin River (LSJR) flow objectives, or to allow implementation of a voluntary agreement approved by the State Water Board, the flows required pursuant to Condition 1.B through 1.D may be re-evaluated and updated, if appropriate, through an amendment to this certification. Requirements for coordination with watershed and technical groups such as the Tuolumne River Anadromous Fish Committee, Tuolumne River Watershed Group, and/or Lower San Joaquin River Watershed Group (Condition 6) may be modified consistent with the governance structure established by an approved voluntary agreement. Similarly, annual and dry year reporting requirements in Conditions 1.F and 1.G may be modified or met through submittal of plans or reports to the State Water Board pursuant to the terms of an approved voluntary agreement.

Condition 1 is a suite of instream flow-related requirements that includes Federal Energy Regulatory Commission (FERC) staff recommendations, flows to protect recreational use, and flow requirements to meet state water quality standards and other appropriate requirements of state law. As described in Conditions 1.B through 1.E, base flow, pulse flow, and Bay-Delta Plan flow requirements apply at different locations including River Mile (RM) 51.7 just below La Grange Dam, Gear Road near RM 25, Modesto at RM 16, and on the Lower San Joaquin River at Vernalis.

### **1.A Water Year Types**

The minimum flow requirements that depend on water year type must use the water year classification system for the San Joaquin Basin, referred to as the San Joaquin Valley 60-20-20 Water Supply Index (Index) established in State Water Board Revised Water Right Decision 1641 (State Water Board, 2000) and the California Department of Water Resources (DWR) April 1 San Joaquin Valley unimpaired runoff forecast. Turlock Irrigation District (TID) and Modesto Irrigation District (MID) (collectively, Districts or Licensees) shall identify flow gages and equations used to estimate

unimpaired inflow values for the determination of the Tuolumne River portion of the San Joaquin Valley 60-20-20 Index and specify methods for calculating inflow (i.e., daily and monthly unimpaired flow) to the State Water Board's Deputy Director for the Division of Water Rights (Deputy Director) as required in Condition 1.E and 1.F. The San Joaquin Valley 60-20-20 Index is calculated, in units of thousand acre-feet (TAF), using the monthly sum of unregulated runoff (i.e., unimpaired flow) into New Melones Reservoir (Stanislaus River), New Don Pedro Reservoir (Tuolumne River), Exchequer Reservoir (Merced River), and Millerton Lake (San Joaquin River) and the prior year's water year index volume as shown in the following equation.

$$\text{SJV 60-20-20 Index (TAF)} = 60\%(\text{sum current year April through July unimpaired runoff}) + 20\%(\text{sum current year March through October unimpaired runoff}) + 20\%(\text{the minimum between prior year index volume or 4,500 TAF}).$$

The San Joaquin Valley 60-20-20 Index includes five-water year classifications: Wet (W), Above Normal (AN), Below Normal (BN), Dry (D), and Critically Dry (C), which are defined by the following numeric breakpoints.

- Wet: Index  $\geq$  3,800 TAF
- Above Normal: Index  $>$  3,100 TAF and  $<$  3,800 TAF
- Below Normal: Index  $>$  2,500 TAF and  $\leq$  3,100 TAF
- Dry: Index  $>$  2,100 TAF and  $\leq$  2,500 TAF
- Critically Dry: Index  $\leq$  2,100 TAF

Preliminary water year classifications will be determined by DWR's Bulletin 120<sup>14</sup>, publications in February, March, and April and will apply from the 15th day of the month through the 14th day of the next month (i.e., February 15 – March 14, March 15 to April 14, and April 15 to May 14, respectively). For the preliminary Index calculations, the 75 percent exceedance forecast, from the corresponding monthly issue of DWR's Bulletin 120 shall be used for the current water year's April through July unregulated runoff and observed or expected values shall be used for the current water year's October through March unregulated runoff. The final water year classification shall be determined by DWR in May and shall apply from May 15 through February 14 of the following water year, unless the water year classification is updated in October with the DWR Bulletin 120 final water year classification. For the May Index calculation, a 75 percent exceedance forecast, from the May issue of DWR's Bulletin 120, shall be used for the current water year's April through July unregulated runoff and observed values shall be used for the current water year's October through March unregulated

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<sup>14</sup> Bulletin 120 is a publication issued four times a year, in the second week of February, March, April, and May by DWR. It contains forecasts of the volume of seasonal runoff from California's major watersheds, and summaries of precipitation, snowpack, reservoir storage, and runoff in various regions of California.

runoff. Within five days of each water year type determination, the Licensees shall provide written notice of the determination to State Water Board staff.

**1.B Minimum Instream Flows Below La Grange Dam and Below One or More Potential Points of Diversion or Rediversion**

Below La Grange Dam

No later than three months following license issuance, the Licensees shall maintain minimum instream flows specified in Table 1 immediately below La Grange Dam (RM 51.7), as measured at United States Geological Survey (USGS) gage no. 11289650 for Tuolumne River below La Grange Dam near La Grange, California. Minimum flow requirements in Table 1 are defined based on water year types described in Condition 1.A.

**Table 1. Minimum Instream Flow Requirements downstream of La Grange Dam, River Mile 51.7 (cubic feet per second)**

Time Period	Wet	Above Normal	Below Normal	Dry	Critical
January 1 – 31	225	225	225	200	200
February 1 – 28/29	225	225	225	200	175
March 1 – April 15	250	250	250	225	200
April 16 – May 15	275	275	275	250	200
May 16 – 31	300	300	300	275	225
June 1 – 30	200	200	200	200	200
July 1 – October 15	350	350	350	300	300
October 16 – December 31	275	275	275	225	200

Below Potential New Point (or Points) of Diversion or Rediversion

If the Licensees install and operate one or more infiltration galleries as a new point or points of diversion or rediversion at or near RM 25.9 on the lower Tuolumne River, including through TID’s change petition to add an infiltration gallery as a new point of rediversion near RM 25.9, the Licensees are required to operate the Projects to meet the minimum instream flows as described in Table 2 at a new stream gage to be located downstream of any new point or points of diversion or rediversion. Any necessary approvals, including any approvals by the State Water Board, must be obtained before the point or points of diversion or rediversion can be operated. The Licensees shall also operate the Projects to be consistent with the minimum instream flows in Table 1. The compliance point should directly measure streamflow in the Tuolumne River downstream of the new point or points of diversion or rediversion. Condition 1.E describes gage requirements.

Minimum flow requirements in Tables 1 and 2 are defined based on water year types described in Condition 1.A.

**Table 2. Minimum Instream Flow Requirements Downstream of Potential New Point or Points of Diversion or Rediversion near River Mile 25.9 (cubic feet per second)**

Time Period	Wet	Above Normal	Below Normal	Dry	Critical
January 1 – 31	225	225	225	200	200
February 1 – 28/29	225	225	225	200	175
March 1 – April 15	250	250	250	225	200
April 16 – May 15	275	275	275	250	200
May 16 – 31	300	300	300	275	225
June 1 – 30	100	100	100	75	75
July 1 – October 15	200	200	200	200	200
October 16 – December 31	275	275	275	225	200

**1.C Pulse Flows**

No later than three months following license issuance, the Licensees shall release pulse flows as specified in this condition. Pulse flows will be measured at the two compliance points identified here and in Condition 1.E and subject to the requirements of this certification: 1) La Grange, near RM 51.7 (at USGS gage no. 11289650 for Tuolumne River below La Grange Dam near La Grange, California); and 2) a new gage downstream of the proposed point or points of diversion or rediversion at TID’s infiltration gallery near RM 25.9, if the change is approved by the State Water Board’s Division of Water Rights or otherwise installed and operated. Both fall and spring pulse flow volumes are expected to be measured at the same compliance point.

- Fall Pulse Flow: The Licensees shall provide a fall pulse flow during the October 1 through November 30 time period until a total volume of 20,000 acre-feet (AF) is released in Wet and Above Normal years, 15,000 AF in Below Normal and Dry years, and 10,000 AF in Critically Dry years. The fall pulse volume is in addition to the volume of flows set forth in Table 1 and Table 2 for the same period. The timing, magnitude, and duration of the fall pulse flow shall be determined in consultation with the Tuolumne River Anadromous Fish Committee and the Lower San Joaquin River Watershed Group (Condition 6).
- Spring Pulse Flows: If implementing the spring pulse flows at the applicable compliance location (Condition 1.E) would result in a volume of water greater than the volume of water needed to meet the Bay-Delta Plan flow requirements at the applicable compliance location (Condition 1.E), the Licensees may modify the applicable spring pulse flow volume of water to ensure the volume is no greater than that required under the 2018 Bay-Delta Plan, with approval of the Executive Director of the State Water Board following consultation with Tuolumne River Anadromous Fish Committee and the Lower San Joaquin River Watershed

Group (Condition 6). In all instances the minimum instream flows identified in Tables 1 and 2 (Condition 1.B) shall be met.

Spring Floodplain Pulse Flow: During the time period of February 16 through May 31, the Licensees shall provide a floodplain pulse flow of 109,091 AF during Wet and Above Normal water years; 98,182 AF during Below Normal water years; 76,364 AF during Dry water years; and 49,091 AF during Critically Dry water years. Dry year off-ramps shall apply in Below Normal, Dry, or Critically Dry years that occur in a sequence that starts with a Dry or Critically Dry water year and contains no Wet or Above Normal water years. No floodplain pulse shall be required for Dry and Critical water years and the pulse flow shall be reduced to 76,364 AF for Below Normal water years. The floodplain pulse flow volumes shall be based on the preliminary water year type (Condition 1.A) in effect at the time the pulse flow is initiated. If the water year type as determined in the May issue of Bulletin 120 changes from the preliminary water year type initially used to define the pulse flow volume, the Licensees shall consult with the Tuolumne River Anadromous Fish Committee and the Lower San Joaquin River Watershed Group to determine how to adjust the pulse flow requirement. The floodplain pulse flow volume is inclusive of the volume of flows set forth in Table 1 and Table 2 for the same period. The timing, magnitude, and duration of the outmigration pulse flow releases shall be determined in consultation with the Tuolumne River Anadromous Fish Committee and the Lower San Joaquin River Watershed Group (Condition 6).

Spring Outmigration Pulse Flow: The Licensees shall provide an outmigration pulse flow of 150,000 AF during Wet and Above Normal water years; 100,000 AF during Below Normal water years; 75,000 AF during the first Dry water year in a sequence of Dry and Critically Dry water years; and 35,000 AF during the first Critically Dry water year in a sequence of Dry and Critically Dry water years, during the time period of February 16 through May 31. For the second or subsequent Dry and/or Critically Dry water years in a sequence of Dry and Critically Dry water years, dry year off-ramps will take effect requiring 45,000 AF during Dry water years and 11,000 AF during Critically Dry water years. The outmigration pulse flow volumes shall be based on the preliminary water year type (Condition 1.A) in effect at the time the pulse flow is initiated. If the water year type as determined in the May issue of Bulletin 120 changes from the preliminary water year type initially used to define the pulse flow volume, the Licensees shall consult with the Tuolumne River Anadromous Fish Committee to determine how to adjust the pulse flow requirement. The outmigration pulse flow volume is in addition to the volume of flows set forth in Table 1 and Table 2 for the same period. The timing, magnitude, and duration of the outmigration pulse flow releases shall be determined in consultation with the Tuolumne River Anadromous Fish Committee and the Lower San Joaquin River Watershed Group (Condition 6).

### **1.D Bay-Delta Plan Flow Objectives**

No later than six months following license issuance, the Licensees shall operate the Project in a manner consistent with the Bay-Delta Plan and any amendments thereto. This includes achieving the LSJR narrative and numeric water quality objectives established in the Bay-Delta Plan, Table 3, Water Quality Objectives for Fish and Wildlife Beneficial Uses, consistent with measures in the Bay-Delta Plan's program of implementation, including provisions for adaptive implementation. Implementation of the Bay-Delta Plan LSJR flow objectives, including through adaptive implementation, may result in flows that achieve minimum instream flows and pulse flows set forth in Conditions 1.B and 1.C subject to the criteria and approval process set forth in this certification and the Bay-Delta Plan's program of implementation. Adaptive implementation is encouraged as a feature of the program of implementation because it allows for adjustment of the required percentage of unimpaired flow in specified ways to improve the functions of those flows and better achieve the water quality objectives in response to changing information and conditions. In addition, subject to acceptance by the State Water Board, the Bay-Delta Plan expressly allows the use of a voluntary agreement as a means of implementing the LSJR flow objectives. If parties submit voluntary agreements that do not meet the Bay-Delta Plan's requirements, the State Water Board may consider approval of the agreements after conducting any necessary technical and environmental analyses and complying with applicable laws, including complying with appropriate procedures to amend the Bay-Delta Plan as necessary.

The Licensees shall ensure that flows from the Tuolumne River, including flows bypassed, released, or otherwise provided by the Licensees and any other available flows, meet the LSJR flow objectives for the Tuolumne River and contribute to the flow objective at Vernalis.

This condition is not intended to relieve any other water diverter of applicable requirements, or to preclude the State Water Board from setting additional requirements for other diverters to contribute to the achievement of the LSJR flow objectives. If the Licensees are aware of any water diverter with a junior priority diverting or threatening to divert significant quantities of water at a time when the Licensees are required to bypass or release water to meet the LSJR flow objectives, the Licensees shall report that diversion or threatened diversion to the State Water Board, which will consider appropriate action.

Flow requirements from Condition 1.B, 1.C, and 1.D are consolidated into Attachment B – Consolidated Instream Flow Requirements, for convenience and illustrative purposes.

### **1.E Compliance Methods**

No later than one year after license issuance, the Licensees shall submit a compliance methods and monitoring plan for the flow requirements in Conditions 1.B, 1.C, and 1.D to the Deputy Director for consideration of approval. The Deputy Director may require modifications as part of any approval. Compliance methods for Conditions 1.B, 1.C,

and 1.D shall be developed in consultation with the Tuolumne River Watershed Group and the Lower San Joaquin River Watershed Group (Condition 6).

Flows shall be measured in two ways: (1) as an instantaneous flow; and (2) as the 24-hour average of the flow (mean daily flow). The instantaneous flow is the value used to construct the mean daily flow value and shall be measured in 15-minute or more frequent increments. Each instantaneous flow measurement shall be equal to or greater than 90 percent of the flow value designated in Condition 1. The mean daily flow is the average of the incremental readings of instantaneous flow from midnight (12:00 AM) of one day to midnight (12:00 AM) of the next day. The mean daily flow shall be equal to or greater than the flow value designated in Condition 1. The Licensees shall record instantaneous (usually every 15-minutes) flow observations at all gages identified in this certification, consistent with USGS standards, and ensure the gages are calibrated for the full range of flows that are required, including pulse and unimpaired flows. The Licensees shall report any deviation from the required flows to the Deputy Director within 24 hours of the deviation.

Instream flows shall be measured at the compliance points referenced in Condition 1.B, 1.C, and 1.D. unless otherwise approved by the Deputy Director. The existing and potential compliance points are as follows:

- Immediately below La Grange Dam (RM 51.7), as measured at USGS gage no. 11289650 for Tuolumne River below La Grange Dam near La Grange, California (Condition 1.B, 1.C);
- A compliance point will be required if the Licensees install and operate infiltration galleries as a point or points of diversion or rediversion near RM 25.9, including through TID's petition to add an infiltration gallery as new point of rediversion. The second compliance point must be located in the Tuolumne River within 1,500 feet downstream of any new point or points of diversion or rediversion and must directly measure streamflow in the Tuolumne River downstream of the new point or points of diversion or rediversion. Water shall not be diverted at the new point or points of diversion or rediversion until the compliance point is installed and operational (Condition 1.B, 1.C);
- USGS gage no. 1129000 at Modesto (Condition 1.D); and
- San Joaquin River near Vernalis, DWR gage VNS (Condition 1.D).

The Licensees shall comply with applicable California laws and regulations regarding measuring and monitoring water diversions, including California Code of Regulations, title 23, section 933, and amendments thereto, and State Water Board requirements to provide telemetered diversion data on a public website.<sup>15</sup> The Licensees shall post all

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<sup>15</sup> Information regarding telemetered requirements are available at the State Water Board's [Telemetry Requirements webpage](https://www.waterboards.ca.gov/waterrights/water_issues/programs/measurement_regulation/telemetry_requirements.html), which is available online at: [https://www.waterboards.ca.gov/waterrights/water\\_issues/programs/measurement\\_regulation/telemetry\\_requirements.html](https://www.waterboards.ca.gov/waterrights/water_issues/programs/measurement_regulation/telemetry_requirements.html). (Last Accessed November 23, 2020)

flow and other data to the California Data Exchange Center or successor website, within 24-hours of flow measurement, unless otherwise approved by the Deputy Director. The Licensees shall publicly notice at an easily accessible location on the internet all known events that will affect flow releases (e.g., powerhouse outages, construction, etc.) on the lower Tuolumne River below New Don Pedro Dam a minimum of 30 days in advance, or as soon as known if events are identified less than 30 days in advance.

At minimum, the compliance methods and monitoring plan shall include the following:

1. Locations where the Licensees will monitor compliance with the requirements in the license related to streamflows and reservoir levels.
2. Equipment used by the Licensees to monitor compliance with the requirements in the license related to streamflows and reservoir levels.
3. How the equipment used by the Licensees to monitor compliance with the requirements in the license related to streamflows and reservoir levels is deployed, set (e.g., frequency of data collection), operated and maintained, and calibrated.
4. How data are retrieved from the equipment used by the Licensees to monitor compliance with the requirements in the license related to streamflows and reservoir levels, including frequency of data downloads, quality assurance/quality control procedures, and data storage.
5. How the Licensees make streamflow and reservoir level data available to FERC, resource agencies, and the public.
6. High resolution description of the calculation of monthly and daily unimpaired flow including equations, equation terms, locations of gages, and methods for estimating specific terms that include field measurements and quantitative methods for transforming field measurements into estimates for specific equation terms (e.g., reservoir storage and diversions).
7. How the Licensees will update the plan during the term of the FERC license, including provisions for consultation.
8. An evaluation of public safety risk to recreational or other river users caused by rapid flow or river stage fluctuations and measures to reduce any public safety risk potentially caused by such fluctuations. At a minimum, if the evaluation demonstrates potential risk, the Licensees shall publicly notice such fluctuations at an easily accessible location on the internet in addition to implementing measures identified in the evaluation.

### **1.E.1 Minimum Instream Flows**

The flow schedules in Table 1 and Table 2 specify minimum instream flows, by time period and water year type, to be met at the compliance points required by Condition 1. Minimum instream flows are expressed in cubic feet per second (cfs) as a mean daily average.

### **1.E.2 Pulse Flows**

Fall Pulse Flow: Flows shall be measured and monitored at the compliance points required by Condition 1. The exact timing of the beginning of the pulse flow release shall be determined by the Tuolumne River Anadromous Fish Committee and coordinated with the Lower San Joaquin River Watershed Group (Condition 6). The Licensees shall implement the fall block pulse flow volumes identified in Section 1.C. The volume of water attributed to minimum instream flows shall not be included in the pulse flow volume. The total volume attributed to the pulse flow includes flows from the onset of the ramp up to the pulse flow to the return to the designated minimum instream flow.

Spring Pulse Flows: Flows shall be measured and monitored at the compliance points required by Condition 1. The configuration of all releases, including flows to be released on each day, and the exact timing of the beginning of the releases shall be determined by the Tuolumne River Anadromous Fish Committee and coordinated with the Lower San Joaquin River Watershed Group (Condition 6). The Licensees shall implement the spring pulse flow volumes identified in Section 1.C. The total volume attributed to the pulse flow includes flows from the onset of the ramp up to the pulse flow to the return to the designated minimum instream flow. The volume of water attributed to minimum instream flows shall not be included in the pulse flow volume.

### **1.E.3 LSJR Flow Objectives**

The Licensees shall develop compliance methods for the LSJR flow objectives specific to the Tuolumne River that are consistent with the Bay-Delta Plan and submit the methods to the State Water Board's Executive Director (Executive Director) for consideration of approval. The Executive Director may require modifications as part of any approval. For the Tuolumne River, the Bay-Delta Plan-required compliance points for the LSJR flow objectives are on the Tuolumne River at Modesto USGS gage no. 1129000 and on the San Joaquin River near Vernalis at DWR gage code VNS. The Licensees must provide a high-resolution description of the calculation of monthly and daily unimpaired flow, including equations, equation terms, locations of gages, and methods for estimating specific equation terms (e.g., reservoir storage). Field measurement data and equations used to calculate daily and monthly unimpaired flow should be easily accessible by the public and State Water Board.

Compliance methods approved by the State Water Board or Executive Director in accordance with the Bay-Delta Plan shall be used to inform the Licensees' development of compliance methods specific to the Tuolumne River as required by this condition.

### **1.E.4 Unplanned Temporary Flow Modifications**

The flows specified in Condition 1 may be temporarily modified in the event of equipment malfunction reasonably beyond the control of the Licensees, as directed by law enforcement authorities, or in an emergency. An emergency is defined as an unforeseen event that is reasonably out of the control of the Licensees and requires the Licensees to take immediate action, either unilaterally or under instruction by law

enforcement or other regulatory agency staff, to prevent imminent loss of human life or substantial property damage. An emergency may include, but is not limited to, natural events such as: landslides, storms, or wildfires; malfunction or failure of Projects works; and recreation accidents. Drought is not considered an emergency for purposes of this condition.

When possible, the Licensees shall notify the Deputy Director prior to any unplanned temporary instream flow modification. In all instances, the Licensees shall notify the Deputy Director within 24 hours of the beginning of any unplanned temporary streamflow modification. Within 96 hours of the beginning of any unplanned temporary stream flow modification, the Licensees shall provide the Deputy Director with an update of the conditions associated with the modification, an estimated timeline for returning to the required flows, and any measures taken to reasonably protect fish and wildlife beneficial uses in light of the circumstances.

Within 30 days of any unplanned temporary instream flow modification, the Licensees shall provide the Deputy Director with: (1) a written description of the modification and reason(s) for its necessity; (2) photo documentation of the emergency or reason for the flow modification; (3) a timeline for returning to the required flow or timeline when the required flow resumed; (4) a description of corrective actions taken in response to any unplanned under-release of flow; and (5) a plan to prevent the need for modification of flows resulting from a similar emergency or event.

#### **1.F Annual Operations Plan**

The Licensees shall prepare an Annual Operations Plan that describes actions, operations, and methods for meeting instream flows identified in Condition 1, temperature and carryover storage requirements in Condition 3, and dissolved oxygen targets identified in Condition 8. The Annual Operations Plan shall cover the current water year. The Annual Operations Plan shall identify how instream flow requirements, carryover storage requirements, dissolved oxygen objectives, and temperature targets will be achieved under a reasonable range of hydrological conditions, including hydrological conditions that are reasonably expected in the year for which the plan is prepared. The Annual Operations Plan shall identify appropriate strategies for meeting flow, dissolved oxygen, temperature, and carryover storage requirements and identify relevant parameters such as precipitation volume, monthly reservoir storage, as well as precipitation, inflow, storage patterns, and resulting streamflow. The Annual Operations Plan shall identify how Bay-Delta Plan flows and other flow requirements are calculated or measured, identify compliance methods for minimum, pulse, and Bay-Delta Plan flows, and how adjustments will be made as updated information regarding the present year's hydrology becomes available, such as DWR's San Joaquin River water year forecast and inflow volume forecasts from California Nevada River Forecast Center. Equations and gage locations shall be provided as part of the description of flow calculations that will be used to meet requirements.

By November 1 of each year, the Licensees shall submit a preliminary Annual Operations Plan to the Deputy Director, the Tuolumne River Watershed Group, and the Lower San Joaquin River Watershed Group (Condition 6), for review and recommendations. This preliminary plan must provide information about preliminary operational strategies for meeting instream flow requirements, water delivery demand, and reservoir storage targets given available information about existing conditions (e.g., end of September reservoir storage) and precipitation projections (e.g., inflow forecasts from California Nevada River Forecast Center and San Joaquin River water year forecast). The preliminary annual operations plan shall cover the current water year (October 1 – September 30 of the following year). After considering recommendations and projections for the water year, the Licensees shall submit a proposed Annual Operations Plan to the Executive Director by January 10 of the current water year for consideration of approval. When acting on requests for approval of an Annual Operations Plan, the State Water Board or Executive Director will consider the recommendations of the Tuolumne River Watershed Group and Lower San Joaquin River Watershed Group (if functionally equivalent to the Stanislaus, Tuolumne, Merced [STM] Working Group), along with the requirements and procedures for adaptive implementation and other relevant information. The Executive Director or State Water Board may require modifications to the proposed Annual Operations Plan, based on advice from the watershed groups or other relevant information, as part of approval.

As hydrologic conditions change in the current water year such that revisions need to be made to an approved Annual Operations Plan, the Licensees shall submit a Revised Operations Plan to the Executive Director for consideration of approval after consultation with the Tuolumne River Watershed Group and the Lower San Joaquin River Watershed Group (if functionally equivalent to the STM Working Group). The State Water Board recognizes that an annual operations plan is based on a forecast from the best available information and may not reflect actual conditions that occur during the February through June period. Accordingly, the State Water Board will consider this factor and whether the hydrologic condition could have been planned for in evaluating deviations from approved annual operations plans. The Executive Director may require modifications to the Revised Operations Plan as part of any approval.

The annual operations plans and revisions thereto shall be implemented upon approval of the Executive Director or State Water Board and any other required approvals. The Licensees shall file with FERC the approved Annual Operations Plan, and any approved revisions thereto.

The Bay-Delta Plan requires annual adaptive operations plans for adaptive implementation actions that achieve the LSJR flow objectives. The annual operations plan required under this condition may be used to fulfill the Bay-Delta Plan requirements for annual adaptive operations plans provided that the requirements for annual adaptive operations plans and related requirements in the Bay-Delta Plan are met.

### **1.G Dry Year Management Operations Plan**

No later than one year following license issuance, the Licensees shall submit a Dry Year Management Operations Plan to the Deputy Director for consideration of approval. The Deputy Director may require modifications as part of any approval. The Dry Year Management Operations Plan should outline operations strategies for optimizing water supply reliability for instream flows and water deliveries during Dry years in anticipation of multiple, sequential dry years. Dry-year water management strategies should be designed to minimize the frequency of requesting modification of the flow requirements of this certification as described in Condition 4 (Extremely Dry Conditions).

The Dry Year Management Operations Plan shall be developed in consultation with the Tuolumne River Watershed Group (Condition 6), and include, at minimum, a description of the process for allocating water to users during years with and without water shortages, a description of options for reservoir storage targets that address water deliveries and the need for instream flows and downstream temperature management in anticipation of multiple, sequential dry year conditions, and management strategies to guide operations in multiple, sequential, dry years. Management strategies should include water allocation approaches that assess risks and costs of meeting immediate and future water supply needs and instream flow requirements, considering the uncertainty of future inflows and the risk of drought. This effort should be coordinated with development of carryover storage requirements required in Condition 3. Implementing dry-year operations strategies should be exhausted prior to using the process outlined in Condition 4 (Extremely Dry Conditions).

To avoid duplication of dry year planning measures, the Licensees may incorporate the elements of FERC's Dry Year Management Operations Plan into any other drought management plan required by the license(s); doing so, however, does not relieve the Licensees of any obligation to comply with this condition.

The Dry Year Management Operations Plan shall be implemented upon approval of the Deputy Director and any other required approvals. The Licensees shall file with FERC the Deputy Director-approved Dry Year Management Operations Plan, and any approved amendments thereto.

### **CONDITION 2. Ramping Rates**

The Licensees shall, upon issuance of the license, implement the down-ramping rates identified below for all controllable flow rate changes greater than 200 cfs.

- The decreasing rate of change shall be no more than two-inches per hour as measured at the existing gage near La Grange Dam (USGS gage no. 11289650) and change shall be less than or equal to 500 cfs in any one 24-hour period, unless a higher rate of change is required by USACE's *Don Pedro Lake Reservoir Regulation for Flood Control (USACE, 1972)*, and amendments thereto, to avoid interference with flood control operations necessary to ensure safety of people and property.

The Licensees may request Deputy Director approval to modify the ramping rates required by this condition for purposes of avoiding adverse impacts to aquatic species. The Deputy Director may require modifications as part of any approval. Any such request shall be supported by the Tuolumne River Anadromous Fish Committee based on supporting technical information. The Licensees shall provide documentation of Tuolumne River Anadromous Fish Committee support for the modification and supporting information as part of any request.

No later than one month following license issuance, the Licensees shall notify the Deputy Director whether facility modifications are needed to meet the specified ramping rates, and specifically identify what modifications are needed to meet the ramping rates associated with specific ranges of flows required per the certification. If facility modifications are necessary to achieve the specified ramping rates, the modifications shall be completed no later than three years after license issuance. The Licensees are required to make a good faith effort to provide the specified ramping rates until such facility modifications are completed.

**CONDITION 3. Temperature Management and Monitoring Plan**

No later than six months following license issuance, the Licensees shall initiate a collaborative effort through the Tuolumne River Watershed Group (Condition 6) to identify comprehensive reservoir operation requirements, including carryover storage, needed to maintain suitable downstream temperature targets identified in Table 3. Table 3 temperature targets may be updated with new requirements, including biological and environmental targets for temperature, if incorporated into a voluntary agreement approved by the State Water Board, or alternate temperature targets approved by the Executive Director that are developed by the Licensees based on scientific information demonstrating reasonable protection of native fish.

**Table 3. Tuolumne River Temperature Targets**

<b>Time Period<sup>1</sup></b>	<b>Water-Year Type (Condition 1)</b>	<b>Temperature (7DADM)</b>	<b>Location<sup>1</sup></b>
January 1 – May 31	Wet Above Normal Below Normal	14°C (57.2°F)	Hickman Bridge (RM 31.8)
	Dry Critically Dry		Robert’s Ferry Bridge (RM 39.5)
February 15 – May 31 February 15 – May 31 February 15 – May 31 February 15 – May 31 February 15 – April 30	Wet Above Normal Below Normal Dry Critically Dry	18°C (64.4°F)	Shiloh Bridge (RM 3.4)
June 1 – September 30	Wet Above Normal Below Normal	18°C (64.4°F)	Robert’s Ferry Bridge (RM 39.5)
	Dry Critically Dry		Turlock State Park (RM 42.8)
October 1 – October 31	Wet Above Normal Below Normal	18°C (64.4°F)	Shiloh Bridge (RM 3.4)
October 1 – October 15	Dry Critically Dry	20°C (68.0°F)	
October 15 – October 31		18°C (64.4°F)	
October 16 – December 31	Wet Above Normal Below Normal	13°C (55.4°F)	Robert’s Ferry Bridge (RM 39.5)
	Dry Critically Dry		Basso Bridge (RM 47.4)

Abbreviations: 7DADM – 7-day average of the daily maximum; RM – River Mile

<sup>1</sup> Alternative locations and temperatures may be approved by the Deputy Director as part of approval of the Water Temperature Management Plan or amendments thereto. If temperature targets cannot be met for the entire time periods identified, then the plan should identify the frequency or percentage of time that it is anticipated that the temperature targets will be attainable for the range of water years, time frames, and locations. Requests for modifications to Table 3 temperature targets shall be developed in consultation with the Tuolumne River Anadromous Fish Committee (Condition 6) and supported with scientific information.

The Licensees shall take actions within their reasonable control to achieve the water temperatures outlined in Table 3 and any amendments to the temperature targets as

approved in the Licensees' Annual Operations Plan (Condition 1) or amendments to the Water Temperature Management and Monitoring Plan. No later than one year following license issuance, the Licensees shall submit a Water Temperature Monitoring and Management Plan to the Deputy Director for review and consideration of approval. The Deputy Director may require modifications as part of any approval. The Licensees shall develop the Water Temperature Monitoring and Management Plan in consultation with the Tuolumne River Anadromous Fish Committee (Condition 6). The Licensees shall install and operate four to eight water temperature monitoring devices no later than two years following license issuance. At a minimum, the Water Temperature Management and Monitoring Plan shall include:

- A statement of the goals and objectives of the plan;
- A description of proposed monitoring and associated protocols, including monitoring locations, schedule/frequency, equipment to be used, and the quality assurance project plan;
- A comprehensive description of factors that may affect water temperature. This description shall also identify whether the factors are associated with the Projects' operations;
- A comprehensive description of reasonable actions to achieve the temperature targets, which may include temperature control structures, riparian shade and other restoration measures, adaptive implementation of Bay-Delta Plan LSJR flows, modified or additional reservoir releases, cold water bypass, reduced delivery for consumptive use, and modified power supply operations. The plan shall also identify the actions the Licensees proposes to implement and the schedule for implementation;
- Proposed carryover (end of September) storage requirements that can meet and maintain temperature targets in Table 3 in most years (see more in Carryover Storage section below);
- Other reservoir requirements may include refill requirements after dry year sequences, minimum allocations, and options for relaxing the carryover storage requirements to meet the minimum allocation during times of extreme drought;
- A detailed reporting schedule, that includes:
  - Reporting on inability to meet water temperature targets; and
  - Posting monitoring data to a publicly available website in real-time (see Condition 1.E);
- A plan for corrective measures and a timetable for implementation, if data indicate that the Projects may be increasing water temperature and/or adversely affecting water quality, including adjustments to Projects' operations or physical solutions;
- A description of the modeling and assumptions that will be used to develop annual operations plans (Condition 1) so that the Projects can achieve the temperature targets in Table 3 within the reasonable control of the Licensees;
- Any requests for modifications to the monitoring locations identified in Table 3, including supporting information for any proposed modifications. Proposed

locations shall be selected with consideration for site accessibility, equivalency to existing location, and species presence and management; and

- A summary of any comments received in development of the plan and how the comments were addressed.

*Inability to Meet Temperature Targets Due to Uncontrollable Factors.* If the Licensees are unable to meet the temperature targets of this certification due to an event or circumstance beyond their reasonable control, the Licensees shall file a notice with the Deputy Director within 10 days of such event or circumstance. The notice shall describe the event or circumstance causing the inability to meet the target. Such notice shall include a statement of specific actions that the Licensees have or will take to address the event or circumstance and how they will manage the cold-water pool or river flow to minimize exceedances of Table 3. If the Deputy Director finds that there is a pattern of exceedances within the Licensees' reasonable control that could result in adverse impacts to fishery resources, the Deputy Director may take remedial action to address the exceedances (e.g., requiring the Licensees to file a plan identifying any feasible measures that the Licensees may undertake, requiring the Licensees to file modifications to license(s) requirements, directing implementation of corrective actions in the Water Temperature Monitoring and Management Plan, etc.) in addition to other actions within the State Water Board's authority.

*Carryover Storage.* In developing the carryover storage requirements, the Licensees shall consider and incorporate site-specific information, local conditions, and knowledge from local experts. The feasibility of carryover storage options shall be evaluated and considered as part of developing the carryover storage requirements. The carryover storage requirements shall be designed to provide suitable stream temperatures, avoid significant adverse temperature or other impacts on fish and wildlife and, if feasible, on other beneficial uses. The Licensees shall target suitable temperature conditions for freshwater life stages of Chinook salmon and Central Valley steelhead, which are identified in Table 3. The carryover storage requirements shall include any monitoring and reporting that will be implemented (may include reference to monitoring conducted under other certification conditions), as well as updates to the requirements, if needed, during the term of the FERC license(s).

The Licensees shall implement the Temperature Management and Monitoring Plan upon receipt of Deputy Director and any other required approvals in accordance with the schedule specified therein. The Licensees shall file with FERC the Deputy Director-approved Temperature Management and Monitoring Plan, and any approved amendments thereto.

Prior to Deputy Director approval of the Temperature Management and Monitoring Plan, the Licensees shall monitor and report temperature conditions and manage diversions, releases, and operations to achieve temperature targets (Table 3) in combination with approved biological goals (currently under consideration by the State Water Board pursuant to the Bay-Delta Plan).

If the Licensees do not have approved carryover storage requirements one year after license issuance, the Deputy Director reserves the authority to require interim carryover storage to achieve temperature requirements following notice and an opportunity for comment. The Licensees shall file with FERC the Deputy Director's interim carryover storage requirements, and any approved amendments thereto. The Licensees shall implement the Deputy Director's interim carryover storage requirements upon receipt, in accordance with the schedule and requirements specified therein.

#### **CONDITION 4. Extremely Dry Conditions**

In the event of extremely dry conditions, which may include a year in which the Governor of the State of California declares a drought emergency for Tuolumne County or Stanislaus County, or both, or multiple consecutive Dry or Critically Dry water years, the Licensees may request modification of the flow and flow-related requirements, including carryover storage requirements, of this certification. If the Licensees anticipate that they may request modification pursuant to this condition, the Licensees shall notify the agencies in the Tuolumne River Watershed Group (Condition 6), the Bureau of Land Management (BLM), and Deputy Director of the Licensees' concerns related to flows and related requirements as early as possible, and no later than March 15 of the year in which a request may be submitted. If the Licensees request modification pursuant to this condition, the Licensees shall develop a Revised Operations Plan in consultation with the agencies in the Tuolumne River Watershed Group (Condition 6) and BLM for flows during the extremely dry conditions.

The Licensees shall provide interested parties with notice of the proposed Revised Operations Plan at least seven days prior to submittal to the Deputy Director. Whenever possible, the Licensees shall provide an opportunity for interested parties to comment on the proposed Revised Operations Plan prior to submittal to the Deputy Director and provide such comments to the Deputy Director as part of submittal of the Revised Operations Plan. The Licensees' request shall include: an estimate of water to be saved and the alternative beneficial uses for which the water is being conserved; a timeline for the return to regular operations; proposed monitoring for the revised operations, including an estimation of any impacts the revised operations may have on any beneficial uses of water; identification of measures to reasonably protect beneficial uses under the circumstances; and proposed water conservation measures that will be implemented. If conservation measures are not applicable, the Licensees shall describe the circumstances and justification for not implementing water conservation measures. Any information that is required by FERC's Drought Management Plan (or equivalent document in the final Projects' license(s)) may be integrated into the Revised Operations Plan so as not to duplicate efforts.

The Licensees shall submit the proposed Revised Operations Plan to the Deputy Director for review and consideration for approval. The Licensees shall also provide a summary of any comments received and how the comments were addressed. The Deputy Director may require modifications to the Revised Operations Plan as part of any approval. The Licensees may implement the Revised Operations Plan upon receipt

of Deputy Director and other required approvals, in accordance with the schedule and requirements specified therein. The Licensees shall file with FERC the Deputy Director-approved Revised Operations Plan, and any approved amendments thereto.

**CONDITION 5. Southern Delta Salinity Objective**

The Licensees shall not divert water when, in order to meet the southern Delta salinity objective established in the Bay-Delta Plan, the United States Bureau of Reclamation (Reclamation) is releasing stored water from New Melones Reservoir to avoid exceedance of 0.7 deciSiemens/meter (dS/m) electrical conductivity (EC) at Vernalis (April – August) and 1.0 dS/m EC at Vernalis (September – March). In water years when Reclamation may release stored water from New Melones to achieve the Vernalis salinity objective, the Licensees shall consult with Reclamation and State Water Board staff on at least a monthly basis, and more often as needed, to determine whether this condition applies. The Deputy Director may modify or provide additional direction regarding the required consultation process.

This restriction shall not apply when, in the judgment of the Deputy Director, curtailment of diversion will not be effective in lowering the salinity concentration at Vernalis, or when in the absence of the Licensees' diversion, hydraulic continuity would not exist between the Licensees' point of diversion and Vernalis. This restriction shall also not apply when, in the judgment of the Deputy Director, releases of stored water from New Melones to achieve salinity requirements would be unnecessary if Reclamation curtailed diversion of natural flow being diverted at other Reclamation facilities in the San Joaquin River watershed under water rights that are junior in priority to the Licensees.

This condition is not intended to relieve any other diverter of responsibility to contribute to achievement of the southern Delta salinity objective. If the Licensees are aware of any person or entity with a junior priority diverting or threatening to divert significant quantities of water at a time when the Licensees are required to bypass or release water under this condition, the Licensees should report that diversion or threatened diversion to the Deputy Director, who may initiate appropriate actions to address that diverter's responsibility to contribute to achievement of the southern Delta salinity objective, as appropriate.

This condition shall apply unless and until modified through a proceeding by the State Water Board to allocate responsibility for meeting the southern Delta salinity objective in the Bay-Delta Plan.

**CONDITION 6. Tuolumne River and Regional Watershed Management Coordination**

The Licensees shall form and participate in a Tuolumne River Watershed Group. The Licensee shall participate in the Lower San Joaquin River Watershed Group, as described below, or participate in an alternative governance entity established pursuant to a voluntary agreement approved by the State Water Board that performs similar functions.

### **Tuolumne River Watershed Group**

No later than three months following license issuance, the Licensees shall establish and convene a Tuolumne River Watershed Group, or functionally equivalent group, for the purpose of consultation on ecological topics related to the development and review of plans required by this certification and to provide recommendations to the Licensees as expressly provided in this certification. Examples of topics the Tuolumne River Watershed Group shall consult on include, but are not limited to, the implementation, monitoring, and effectiveness assessment of the flow requirements identified in this certification. The Tuolumne River Watershed Group may also develop materials and information to inform coordination of Tuolumne River flows with flows from the other salmon-bearing tributaries to the LSJR, specifically the Stanislaus and Merced Rivers. In order to ensure adequate coordination, and unless persons or entities decline to participate, the Tuolumne River Watershed Group shall include, at a minimum, and in addition to the Licensees' representative or representatives, representatives from the following entities who have expertise in San Joaquin River fisheries management, hydrology, operations, land management, and monitoring and assessment needs: State Water Board, California Department of Fish and Wildlife (CDFW), National Marine Fisheries Service (NMFS), United States Fish and Wildlife Service (USFWS), BLM, and other members identified by the Deputy Director. The State Water Board staff overseeing implementation of this water quality certification shall also be included in all meetings related to development of information related to, or implementation of, provisions of this certification. Depending on the topic, it is also highly recommended, and the Deputy Director may direct, that the Tuolumne River Watershed Group include water diverters and users on the Tuolumne River and nongovernmental organizations with appropriate expertise.

The Tuolumne River Watershed Group may convene individual committees, as needed, to address specific topics or issues or to invite additional expertise. The committees may include representatives from all or a subset of the entities of the watershed group as well as representatives from other sectors with appropriate expertise.

The Licensees are required to convene a Tuolumne River Anadromous Fish Committee, a subgroup of the Tuolumne River Watershed Group. The Licensees shall host the first meeting of the Tuolumne River Anadromous Fish Committee no later than three months following license issuance. The Licensees shall organize and host all future meetings of the Tuolumne River Anadromous Fish Committee. Meetings shall be held at least monthly unless otherwise agreed to by the committee. The Tuolumne River Anadromous Fish Committee shall be comprised of one representative each from TID, Modesto Irrigation District, CDFW, NMFS, USFWS, the State Water Board, and at least one nongovernmental organization with anadromous fisheries expertise. Tuolumne River Anadromous Fish Committee members shall be selected by each respective organization.

### **Lower San Joaquin River Watershed Group**

The Licensees shall participate in a Lower San Joaquin River Watershed Group convened by the State Water Board or other appropriate regional watershed group established to assist with the implementation, monitoring, and assessment of the Bay-Delta Plan. This regional group will serve the purposes and functions of the Stanislaus, Tuolumne, and Merced (STM) Working Group as described in the Bay-Delta Plan. The State Water Board will seek recommendations from the regional watershed group (i.e., STM Working Group) regarding: biological goals; procedures for implementing the adaptive methods; annual adaptive operations plan; and the San Joaquin River Monitoring and Evaluation Program, including special studies and reporting requirements.

The Lower San Joaquin River Watershed Group shall include, at a minimum, representatives from the following entities who have expertise in LSJR, Stanislaus, Tuolumne, and Merced rivers fisheries management, hydrology, operations, and monitoring and assessment needs: CDFW; NMFS; USFWS; and water diverters and users on the Stanislaus, Tuolumne, and Merced rivers. The Lower San Joaquin River Watershed Group shall also include State Water Board staff and may include any other persons or entities the Executive Director determines to have appropriate expertise, including nongovernmental organizations. To the extent practicable, the membership of the Lower San Joaquin Watershed Group should achieve a balance of interests such that no one interest constitutes a majority of the group.

### **CONDITION 7. Annual Review Meeting**

No later than one year following license issuance, the Licensees shall establish an annual meeting that is open to the public to review and discuss implementation of the Projects' license(s). At a minimum and at least 30 days prior to the meeting, the Licensees shall invite the Tuolumne River Watershed Group (Condition 6), BLM, and other interested stakeholders to participate in the annual review meeting. The Licensees shall notice the annual review meeting at least 30 days in advance on the Tuolumne River Technical Advisory Committee [webpage](#)<sup>16</sup> or successor website or forum. The Tuolumne River Watershed Group shall establish communication protocols to facilitate interactions between group members that allow for open participation and communication between all parties.

The first annual review meeting shall be held no later than the first full calendar year after license issuance. At the annual review meetings, the Licensees shall:

- Review the status of implementing the FERC license(s) and certification conditions;
- Review monitoring data from all monitoring conducted the previous year;

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<sup>16</sup> Available at: <http://tuolumnerivertac.com/>

- Review elements of current year maintenance plans and any non-routine maintenance;
- Discuss foreseeable changes to the Projects' facilities or features;
- Discuss the status of salmonid reintroduction plans;
- Discuss necessary revisions or modifications to plans approved as part of this certification; and
- Discuss species listing implications, including:
  - Needed protection measures for species newly listed as threatened, endangered, candidate, or sensitive;
  - Changes to existing plans for actions that may no longer be necessary due to delisting of a species; and
  - Changes to existing plans to incorporate new information about species requiring protection.

Materials shall be provided to the Tuolumne River Watershed Group (Condition 6), BLM, and other interested stakeholders at least 30 days prior to the annual meeting. The Licensees shall submit a report to the State Water Board that summarizes the annual review meeting no later than 60 days following each meeting.

## **CONDITION 8. Water Quality Monitoring and Management**

### **8.A Dissolved Oxygen Monitoring and Management Plan**

The Licensees shall take all actions within their reasonable control to meet the dissolved oxygen water quality objectives outlined in Table 4 below and any amendments thereto as approved in the Licensees' Annual Operations Plan (Condition 1). No later than six months following license issuance, the Licensees shall submit a Dissolved Oxygen Management Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Licensees shall develop the Dissolved Oxygen Monitoring and Management Plan in consultation with the Tuolumne River Anadromous Fish Committee (Condition 6) and Central Valley Regional Water Quality Control Board (Central Valley Regional Water Board) staff. No later than 18 months following license issuance, the Licensees shall operate a minimum of two continuous real-time dissolved oxygen monitoring stations to measure compliance with the applicable dissolved oxygen water quality objectives for the lower Tuolumne River (Table 4). At a minimum, the Dissolved Oxygen Management Plan shall include:

- A statement of the goals and objectives for the plan;
- A description of proposed monitoring and associated protocols, including monitoring locations, frequency (i.e., continuous), equipment to be used, and the quality assurance project plan. The description shall include a minimum of two continuous real-time dissolved oxygen monitoring stations that will be operated to measure compliance with the dissolved oxygen water quality objectives in the Tuolumne River, rationale for the compliance locations, and evaluation of the

need for additional dissolved oxygen monitoring stations to inform habitat suitability;

- A comprehensive description of the Projects’ impact on dissolved oxygen concentrations in the lower Tuolumne River. This description shall also identify the magnitude of the Projects’ impact in relationship to other environmental factors influencing dissolved oxygen in the Tuolumne River;
- A detailed reporting schedule that includes:
  - Summarizing, evaluating, and reporting on the data; and
  - Posting monitoring station data to a publicly available website in real-time (see Condition 1.E);
- A plan for corrective measures and a timetable for implementation if data indicate that the Projects may be decreasing dissolved oxygen concentrations and/or adversely affecting water quality;
- A description of the modeling and assumptions or data that will be used to develop annual operation plans (Condition 1) to meet the dissolved oxygen requirements in Table 4 at the compliance points identified in the plan; and
- A summary of any comments received in development of the plan and how the comments were addressed.

**Table 4. Tuolumne River Dissolved Oxygen Water Quality Objectives<sup>1</sup>**

<b>River Section</b>	<b>Water Quality Objective (mg/l)<sup>1</sup></b>	<b>Time Period</b>
Tuolumne River from Waterford to La Grange	8.0	October 15 – June 15
	7.0	June 16 – October 14
Tuolumne River from Waterford to the confluence with San Joaquin River	7.0	All Year
Sources to New Don Pedro Reservoir and New Don Pedro and La Grange Reservoirs		

<sup>1</sup> SR/SJR Basin Plan. Dissolved oxygen concentrations below the levels presented in this table are prohibited at all times. Subject to the Deputy Director’s approval, the requirements in this table may be superseded by appropriate dissolved oxygen requirements adopted in an amended SR/SJR Basin Plan.

*Inability to Meet Dissolved Oxygen Requirements Due to Uncontrollable Factors.* If the Licensees are unable to meet the dissolved oxygen requirements of this certification due to an event or circumstance beyond its reasonable control, the Licensees shall file a notice with the Deputy Director within 10 days of such event or circumstance. The

notice shall describe the event or circumstance causing the inability to meet the requirement. Such notice shall include a statement of specific actions that the Licensees have or will take to address the event or circumstance and how they will manage the cold-water pool or river flow to minimize exceedances of Table 4. If the Deputy Director finds that there is a pattern of exceedances within the Licensees' reasonable control that could result in adverse impacts to fishery resources or other beneficial uses, the Deputy Director may take remedial action to address the exceedances (e.g., requiring the Licensees to file a plan identifying any feasible measures that the Licensees may undertake, require the Licensees to file modifications to license(s) requirements, etc.).

The Licensees shall implement the Dissolved Oxygen Management Plan upon receipt of Deputy Director and other required approvals, in accordance with the schedule and requirements specified therein. The Licensees shall file with FERC the Deputy Director-approved Dissolved Oxygen Management Plan, and any approved amendments thereto.

### **8.B Mercury Monitoring and Management Plan**

No later than one year following license issuance, the Licensees shall submit a Mercury Monitoring and Management Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Licensees shall develop the Mercury Monitoring and Management Plan consistent with the State Water Board's May 2, 2012 *Part 2 Of The Water Quality Control Plan For Inland Surface Waters, Enclosed Bays, And Estuaries Of California—Tribal And Subsistence Fishing Beneficial Uses And Mercury Provisions* and any amendments thereto, and in consultation with the California Department of Public Health, Office of Environmental Health Hazard Assessment, State Water Board, and Central Valley Regional Water Board staff. At a minimum, the Mercury Monitoring and Management Plan shall include:

- A statement of the goals and objectives for the plan;
- A description of proposed monitoring protocols and locations (within the reservoirs and river), including aqueous methylmercury and inorganic mercury, fish tissue mercury, sediment mercury, and other ancillary parameters that affect mercury cycling (e.g., chlorophyll-a, dissolved organic carbon, and redox-potential);
- A comprehensive description of procedures, including coordination with the California Department of Public Health and Office of Environmental Health Hazard Assessment to develop notification procedures that will be implemented to inform the public if hazardous levels of mercury are found in fish tissue;
- An evaluation of risks to piscivorous wildlife;
- A detailed description of reporting that will be implemented, including schedule;

- Proposed reservoir operations and fisheries adaptive management to reduce methylmercury pollution (e.g., bioaccumulation, methylation, and risks to piscivorous wildlife and human fish consumers);
- A plan for corrective measures and a timetable for implementation, if data indicate that the Projects may be increasing bioavailable mercury concentrations and/or adversely affecting water quality; and
- A summary of any comments received in development of the plan and how the comments were addressed.

The Licensees shall implement the Mercury Monitoring and Management Plan upon receipt of Deputy Director and other required approvals, in accordance with the schedule and requirements specified therein. The Licensees shall file with FERC the Deputy Director-approved Mercury Monitoring and Management Plan, and any approved amendments thereto.

### **8.C Other Constituents Monitoring and Management Plan**

No later than one year following license issuance, the Licensees shall submit an Other Constituents Monitoring and Management Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Other Constituents Monitoring and Management Plan shall be developed in coordination with the Tuolumne River Watershed Group (Condition 6) and the Central Valley Regional Water Board. At a minimum, the Other Constituents Monitoring and Management Plan shall include:

- A statement of goals and objectives for the plan;
- A description of proposed monitoring and associated protocols, including monitoring locations, frequency (e.g., continuous), equipment to be used, and the quality assurance project plan;
- A comprehensive description of the Projects' impact on concentrations of constituents that will be monitored per the plan (see next bullet) in New Don Pedro Reservoir, La Grange Reservoir, and the lower Tuolumne River. This description shall also identify the magnitude of the Projects' impact in relationship to other factors influencing the constituents in the Tuolumne River;
- A description of water quality parameters to be monitored that include, but are not limited to those identified in the 303(d) listing: water temperature (covered in Condition 3), mercury (covered in Condition 8.B), chlorpyrifos, diazinon, Group A pesticides (aldrin, dieldrin, chlordane, endrin, heptachlor, heptachlor epoxide, hexachlorocyclohexanes [including lindane], endosulfan, and toxaphene), and toxicity;
- Pesticides used for Projects' operations and maintenance;
- A description of water quality parameters to be monitored in the Tuolumne River as part of the *Waste Discharge Requirements General Order For Growers Within The Eastern San Joaquin River Watershed That Are Members Of The Third-*

*Party Group* (Central Valley Regional Water Board Order R5-2012-0116-09), including any amendments or successor orders;

- Current water quality objectives for the parameters and monitoring requirements provided in the SR/SJR Basin Plan, Bay-Delta Plan, or amendments thereto;
- Description of options to reduce 303(d) listed pollutant levels, and a plan for corrective measures and a timetable for implementation, if data indicate that the Projects may be adversely affecting water quality;
- A summary of any comments received in development of the plan and how the comments were addressed; and
- A detailed reporting schedule that includes summarizing, evaluating, and reporting on the data.

The Licensees shall implement the Other Constituents Monitoring and Management Plan upon receipt of Deputy Director and other required approvals, in accordance with the schedule and requirements specified therein. If the water quality monitoring assessment determines that the Projects' operations have de minimis impacts to the constituents described above, then the Licensees may propose reduced monitoring for review and approval by the Deputy Director. The Licensees shall file with FERC the Deputy Director-approved Other Constituents Monitoring and Management Plan, and any approved amendments thereto.

#### **CONDITION 9. Large Woody Material Management**

No later than one year following license issuance, the Licensees shall submit a Large Woody Material Management Plan (LWMMP) to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The LWMMP shall be designed to provide additional native resident and migratory fish rearing habitat in the Tuolumne River by creating additional cover, edge, and channel complexity through the addition of structural habitat, including large woody debris, boulders, and other objects. The LWMMP shall be developed in consultation with BLM, USFWS, NMFS, CDFW, and State Water Board staff. The Licensees shall consider guidance from the *National Large Wood Manual* (Reclamation and ERDC, 2016) and *Integrating Recreational Boating Considerations into Stream Channel Modification & Design Projects* (Colburn, 2012) in developing the LWMMP.

At a minimum, the LWMMP shall include:

- Specific objectives, including a description of: (a) what constitutes large woody material (i.e., size criteria) that will be captured, removed, stored, and placed as part of this condition; (b) how other woody material will be handled or disposed of as part of the Projects' operations; (c) what other materials (e.g., boulders) will be used;
- Proposed monitoring to assess the effectiveness of the plan (e.g., mobilization and distribution of large woody material and other approved materials);
- Detailed description of the methods, locations, volume, and frequency of large woody material capture, removal, storage, and placement for large woody

material in New Don Pedro Reservoir, including options for moving the large woody material collected in New Don Pedro Reservoir and depositing it downstream of La Grange Dam;

- Identification of suitable locations in the Tuolumne River downstream of La Grange Dam where large woody material can be placed and be passively mobilized by two to five-year high flow events, or where it would be appropriate to anchor large woody material;
- A monitoring and reporting program that describes how the Licensees will evaluate and report on the performance of management efforts related to large woody material and other approved materials. The monitoring and reporting program shall include the criteria that will be used to evaluate the performance of the management measures. The Licensees shall propose updates to the LWMMP based on the monitoring results. Reports shall be submitted to the Deputy Director, BLM, CDFW, NMFS, and USFWS;
- An adaptive management program that describes how the Licensees plan to adjust large woody material management and monitoring methods based on evaluation of information and monitoring resulting from implementation of the LWMPP; and
- Documentation of consultation with BLM, USFWS, NMFS, CDFW, and State Water Board staff, including comments and recommendations made in connection with the LWMMP, and a description of how the LWMMP incorporates or addresses the comments and recommendations.

In addition to the general minimum requirements above, the Licensees shall, in consultation with the agencies listed above, evaluate the following elements for inclusion in the LWMMP:

- A strategy for safe and expeditious wood removal from New Don Pedro Reservoir when the volume exceeds 5,000 cubic yards of woody material entering New Don Pedro in any one year;
- The amount and location of large woody material placement and a schedule for placement in consultation with BLM, USFWS, NMFS, CDFW, and State Water Board staff. Identification of the amount, location, and timing of large woody material; and
- CDFW and NMFS recommendations (CDFW, 2018; NMFS, 2018) and information provided in the Final EIS, and other available, relevant scientific and technical information. CDFW and NMFS recommendations (CDFW, 2018; NMFS, 2018) and information provided in the FERC Final EIS, and other available, relevant scientific and technical information.

The Licensees shall report on large woody material management for the previous year at the Annual Review Meeting (Condition 7).

The Licensees shall file with FERC the Deputy Director-approved LWMMP, and any approved amendments thereto. The Licensees shall implement the LWMMP upon

receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

**CONDITION 10. Erosion and Sediment Management**

No later than one year following license issuance, the Licensees shall submit an Erosion and Sediment Control Management Plan (Erosion and Sediment Plan) to the Deputy Director for review and consideration for approval. The Licensees may require modifications as part of any approval. The Erosion and Sediment Plan shall be developed in consultation with BLM, CDFW, Central Valley Regional Water Board, and State Water Board staff. The primary goal of the Erosion and Sediment Plan shall be to address and control Projects-related erosion and sedimentation during the term of the new license(s) and any extensions.

At a minimum, the Erosion and Sediment Plan shall include recommendations (referred to as Measure Number 4, items 1 and 2) provided by CDFW (CDFW, 2018) and the following items:

- The goal, purpose, and scope of the plan;
- Periodic inventories of the entire Projects area to identify and assess sites with erosion and sedimentation issues. The plan shall identify a timeline for the inventories;
- Criteria for ranking and treating erosion sites identified as part of the inventories, including a risk rating and hazard assessment for scheduling erosion treatment measures and monitoring at each erosion site;
- Protocols for monitoring completed erosion control treatment measures for a period of up to three years after treatment to determine the effectiveness of erosion control measures and whether further erosion control measures are necessary;
- Process and timeline for submittal of the periodic inventories, including associated information and monitoring of existing sites, to the Deputy Director. If the inventory indicates existing or new sites with Project-related erosion and sedimentation issues, the Licensees shall prepare an amendment to the plan for Deputy Director review and consideration for approval. The plan amendment shall be prepared in consultation with BLM, CDFW, Central Valley Regional Water Board, and State Water Board staff and submitted to the Deputy Director within six months of submitting the periodic inventory to the Deputy Director. The plan amendment shall include: (a) a ranking of the sites based on the criteria used for ranking and treating erosion sites; (b) a timeline for addressing sites with erosion and sedimentation issues; (c) measures/treatments that will be implemented to address erosion and sedimentation issues at each site; (d) measures that will be implemented to protect water quality and beneficial uses; (e) monitoring of sites to evaluate effectiveness of implemented measures/treatments; and (f) reporting;
- Site-specific temporary erosion control measures that will be implemented during construction-related activities;

- A monitoring and reporting program that describes how the Licensees will evaluate and report on the performance of erosion and sedimentation control efforts. The program shall include the criteria that will be used to evaluate the performance of erosion and sedimentation control management measures and propose changes to the measures/treatments;
- Protocols for emergency erosion and sediment control that will be implemented upon notice to the Deputy Director, outside of the timeline and process outlined above; and
- Documentation of consultation with BLM, CDFW, Central Valley Regional Water Board, and State Water Board staff, comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

The Licensees shall file with FERC the Deputy Director-approved Erosion and Sediment Plan, and any approved amendments thereto. The Licensees shall implement the Erosion and Sediment Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

#### **CONDITION 11. Gravel Augmentation and Management**

No later than one year following license issuance, the Licensees shall submit a Gravel Augmentation Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Gravel Augmentation Plan shall be developed in consultation with BLM, CDFW, USFWS, NMFS, and State Water Board staff. A primary goal of the Gravel Augmentation Plan shall be to develop specifications for gravel augmentation in the lower Tuolumne River, including the addition of coarse gravel to fill bedload traps/special run pools and provide spawning gravel downstream of La Grange Dam. The Gravel Augmentation Plan should be designed with consideration of sediment budgets that exceed the river's ability to transport, so that over time the system becomes less incised.

At a minimum, the Gravel Augmentation Plan shall include:

- The purpose, goals, and scope of the plan, including the provisions noted in the Additional Gravel Augmentation Details section below;
- Identification of coarse gravel and spawning gravel sizes to be used for gravel augmentation;
- Identification of gravel harvesting sources and storage sites;
- Method for removal, sorting, and cleaning the source gravel, as well as disposal of any byproducts associated with the process;
- Identification of locations and methods for gravel introduction/placement, and any facilities or improvements necessary to access the Tuolumne River and place gravel;
- Coordination with activities under the Riparian, Spawning, and Floodplain Restoration Plan (Condition 12);

- The priorities for short-term gravel transfusions of coarse gravel (to fill sediment traps/special run pools) and long-term annual spawning gravel augmentations as found in the Tuolumne River Coarse Sediment Management Plan (McBain and Trush 2004);
- Measures that Licensees will take to reasonably protect water quality, including fish and wildlife beneficial uses, during gravel augmentation;
- A monitoring and reporting program that describes how the Licensees will evaluate and report on the performance of gravel augmentation efforts. The program shall include the criteria that will be used to evaluate the performance of gravel augmentation management measures, including a schedule and methods for monitoring mobilization of gravel dispersal. Monitoring shall include an evaluation of the effectiveness of gravel augmentation activities at providing spawning substrate, including identification of whether the gravels are being used, the quality of spawning habitat being created, and success in meeting the plan's goals. The Licensees shall propose any updates to the plan based on the monitoring results. Reports shall be submitted to the Deputy Director, BLM, CDFW, NMFS, and USFWS;
- An adaptive management program that describes how the Licensees plan to adjust gravel placement and monitoring methods based on evaluation of information and monitoring resulting from plan implementation; and
- Documentation of consultation with BLM, CDFW, USFWS, NMFS, and State Water Board staff, including comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

*Additional Gravel Augmentation Details.* The Licensees shall implement coarse gravel (non-spawning and spawning) enhancement in the following reaches:

- Spawning Reach (RM 53.0 – RM 47.5) La Grange Dam to Basso Bridge;
- Dredger Reach (RM 47.5 – RM 39.5) Basso Bridge to Roberts Ferry;
- Mining Reach (RM 39.5 – RM 36.3) Roberts Ferry to Santa Fe Bridge; and
- Lower Tuolumne (RM 36.3 – RM 0).

The Licensees shall place coarse gravel in the four reaches of the lower Tuolumne River identified above. The exact size distribution of gravels and location of gravel placement in the four reaches identified above shall be determined in the Gravel Augmentation Plan and through annual consultation with the BLM, CDFW, USFWS, NMFS, and State Water Board staff. The Gravel Augmentation Plan shall include the gravel augmentation as follows:

- 564,000 cubic yards of coarse gravels within the first 15 years (approximately 37,600 cubic yards per year) following license(s) issuance to fill the bedload traps/special run pools; and

- 5,400 cubic yards per year of cleaned spawning sized gravel to create or restore spawning riffles and restore fluvial geomorphic processes starting five years after license(s) issuance.

The Deputy Director may require additional gravel augmentation based on monitoring results, as part of adaptive management implementation of the Gravel Augmentation Plan. The Licensees shall file with FERC the Deputy Director-approved Gravel Augmentation Plan, and any approved amendments thereto. The Licensees shall implement the Gravel Augmentation Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

## **CONDITION 12. Riparian, Spawning, and Floodplain Management**

### **12.A Riparian, Spawning, and Floodplain Restoration Plan**

No later than two years following license issuance, the Licensees shall submit a Riparian, Spawning, and Floodplain Restoration Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Riparian, Spawning, and Floodplain Restoration Plan shall be developed in consultation with the agencies in the Tuolumne River Anadromous Fish Committee (Condition 6), shall: (i) include habitat and biological goals for the restoration plan; (ii) be based on the expected water budget resulting from Conditions 1.B, 1.C, 1.D, and 3; and (iii) include a definition of high flow events.

The Riparian, Spawning, and Floodplain Restoration Plan shall identify the river reaches with the greatest need for riparian, spawning, and floodplain rearing habitat. Spawning restoration sites identified in the Gravel Augmentation Plan (Condition 11) shall be incorporated into the Riparian, Spawning, and Floodplain Restoration Plan if approved by the Tuolumne River Anadromous Fish Committee. Riparian habitat restoration sites may be identified in specific locations for temperature management or combined with floodplain restoration sites if approved by the Tuolumne River Anadromous Fish Committee. The Riparian, Spawning, and Floodplain Restoration Plan shall identify the target amount of floodplain rearing habitat to be developed for each reach, and potential locations for floodplain restoration projects, including locations for lowering existing floodplain elevations to activate at flow rates in the range of 700 to 1,300 cfs and in the range from 1,300 to 3,000 cfs. The Riparian, Spawning, and Floodplain Restoration Plan shall evaluate floodplain restoration locations for a minimum of 200 acres of constructed, restored floodplain rearing habitat and shall include a floodplain inundation analysis to identify locations for restoration projects that reduce elevations for flooding to flow rates of 700 to 3,000 cfs, a revegetation plan, and other relevant details.

The Licensees shall prioritize project sites that have the potential to produce the highest quality habitat at the optimal frequency and duration for supporting native fish species. Restoration project site selection shall prioritize floodplain areas with a higher river frontage to acreage ratio and projects that lower the existing floodplain elevation to

activate at lower flow levels. The Licensees shall also work in coordination with the Tuolumne River Anadromous Fish Committee to develop restoration project-specific plans including performance criteria. The Licensees may develop specific projects in conjunction with projects developed as part of the Gravel Augmentation Plan (Condition 11). Floodplain restoration sites may be used as sources of material for gravel augmentation and new floodplains may be created during the filling of special-run pools as recommended by CDFW in Measure 5 (CDFW, 2018).

No later than one year following license issuance, the Licensees shall, as part of submittal of the Riparian, Spawning, and Floodplain Restoration Plan, submit a screening level analysis of proposed locations for a minimum of 200 acres of constructed, restored, floodplain habitat throughout the lower Tuolumne River in reaches with the greatest needs and designed to activate at flows lower than existing overbank flow values (e.g., between 700 and 1,300). The screening level analysis shall include a determination of floodplain activation flows for each project and an evaluation of how flood/pulse flows may contribute to floodplain values and benefit fish and wildlife species. Restored habitats that activate at lower flows may be restored side channels with a mix of floodplain and instream habitat characteristics determined by flow rate. The screening level analysis shall be developed in consultation with the Tuolumne River Anadromous Fish Committee (Condition 6).

The Riparian, Spawning, and Floodplain Restoration Plan shall identify recommended restoration projects, implementation schedule for the restoration, identification of performance criteria for restored habitats, and implementation and effectiveness monitoring that will be performed for each individual restoration project. The recommended restoration projects shall incorporate relevant information from the Gravel Augmentation Plan (Condition 11) and restoration screening-level analysis.

The Licensees shall include with the plan copies of the comments, including recommendations, made in the course of consultation, and an explanation as to how the plan incorporates or addresses the comments and recommendations. The Licensees shall file with FERC the Deputy Director-approved Riparian, Spawning, and Floodplain Restoration Plan, and any approved amendments thereto.

### **12.B Floodplain Habitat Restoration**

The Licensees shall implement the Riparian, Spawning, and Floodplain Restoration Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

The Licensees shall construct a minimum of 150 acres of 100 percent suitable floodplain rearing habitat that is designed to lower existing floodplain surface elevation in the first 10 years following Deputy Director approval of the Riparian, Spawning, and

Floodplain Restoration Plan (an average of 15 acres per year<sup>17</sup>). The Licensees shall construct an average of 15 acres of 100 percent suitable floodplain habitat every year thereafter unless the Licensees, in consultation with the Tuolumne River Anadromous Fish Committee, can demonstrate to the Deputy Director that available habitat and flows are meeting the narrative and numeric objectives and goals for the LSJR and Tuolumne River. Floodplain construction and restoration shall implement the Riparian, Spawning, and Floodplain Restoration Plan and primarily include floodplain restoration that activates at flows in the range of 700 – 1,300 cfs and 1,300 – 3,000 cfs. Additional floodplain restoration is required if monitoring and assessment show that floodplain restoration projects are not 100 percent suitable, are not meeting performance criteria, or if biological targets for salmon are not met (e.g., juvenile survival targets, Central Valley Protection Improvement Act doubling escapement, State Water Board approved biological goals for the Tuolumne River) due to lack of adequate rearing habitat quality or quantity.

No later than two years following license issuance, the Licensees shall complete the final design, perform pre-construction monitoring to support development of a Before-After-Control-Impact (BACI) analysis, and commence construction of the approved Riparian, Spawning, and Floodplain Restoration Plan.

The Licensees shall develop restoration project-level designs in consultation with the Tuolumne River Anadromous Fish Committee and identify performance metrics for habitat quantity and quality and biological targets (e.g., salmonid use, salmonid survival, presence/absence of warm water predator fish) for each restoration project.

### **12.C Riparian, Spawning, and Floodplain Restoration Monitoring and Assessment**

*Restoration Site-specific Monitoring.* The Licensees shall develop a monitoring plan for each restoration site and shall be responsible for implementing the plan at each site. Monitoring designs for implementation and effectiveness assessment shall be identified in collaboration with the Tuolumne River Anadromous Fish Committee for each restoration project. Monitoring can be carried out by other organizations and/or member organizations of the Tuolumne River Anadromous Fish Committee and Tuolumne River Watershed Group. The Licensees shall be financially responsible for fulfillment of this requirement. As multiple restoration projects are completed, their individual monitoring plans shall be integrated so that monitoring activities, analysis, and synthesis are facilitated and to further the understanding of river wide recovery efforts. Such integration shall be reflected in the annual, five-year, and comprehensive reports described below. The Licensees shall include the following parameters in their

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<sup>17</sup> An averaging period of no greater than five years may be applied to the annual requirement for 15 acres of 100 percent suitable floodplain rearing habitat.

monitoring plans for immediate implementation following the completion of any individual floodplain restoration project:

- Floodplain Inundation: The Licensees shall monitor pre- and post-project floodplain inundation frequency, duration, depth, timing, velocity, and temperature;
- Fish Use: The Licensees shall monitor the pre- and post-project use of the restored project sites by fish, particularly juvenile salmonids; and
- Vegetation Survival: The Licensees shall monitor survival of planted riparian species at newly constructed restoration sites.

**Implementation Monitoring.** The Licensees shall summarize and provide the results of implementation monitoring in a report to the Deputy Director, CDFW, USFWS, and NMFS within 60 days of completion of the site-specific restoration implementation monitoring.

**Effectiveness Monitoring.** The Licensees shall conduct effectiveness monitoring to assess:

- Floodplain inundation and geomorphic processes at the restored/enhanced floodplain sites;
- Survivorship of planted riparian species, riparian canopy cover, and riparian species recruitment at the restored/enhanced floodplain sites;
- Presence and function of large woody material in the restored/enhanced floodplain sites;
- Terrestrial subsidies inputs from the restored/enhanced floodplain sites; and
- Juvenile salmonid use of restored/enhanced floodplain habitats and large woody material placement sites.

Post-construction effectiveness monitoring of restoration and enhancement sites shall commence no later than one year following full implementation at a given restoration site for a period of 10 years or until performance metrics have been achieved. If the effectiveness monitoring shows less effectiveness than the design values and performance metrics, the Licensees shall only be credited with the amount of restoration shown to be suitable habitat. The Licensees shall implement an adaptive management process to employ additional measures needed to achieve restoration objectives. The Licensees shall summarize and provide the results of effectiveness monitoring in a report to the Deputy Director, CDFW, USFWS, and NMFS within 60 days of completion of the site-specific restoration effectiveness monitoring.

***Annual Monitoring.*** The Licensees shall annually collect data appropriate for evaluating the implementation and effectiveness of the Riparian, Spawning, and Floodplain Restoration Plan and the achievement of the plan objectives. The Licensees shall prepare an annual summary report describing monitoring and implementation activities completed pursuant to this condition, including floodplain reconnection and riparian planting that were completed during the previous year, and submit the report to the

agencies of the Tuolumne River Anadromous Fish Committee (Condition 6) for review and comment. The Licensees shall present the results of monitoring completed pursuant to this condition at the annual meeting (Condition 7).

*Five-Year Evaluation.* The Licensees, in consultation with the agencies of the Tuolumne River Anadromous Fish Committee (Condition 6), shall evaluate the Riparian, Spawning, and Floodplain Restoration Plan every five years after initial implementation and provide a comprehensive report that evaluates the effectiveness of the program over the previous five years and other efforts conducted under this condition. If any changes are recommended beyond the objectives approved by the Deputy Director, the Licensees shall submit recommendations in a revised plan to the Deputy Director for review and consideration for approval. The Licensees shall include with the revised plan, copies of the comments, including recommendations, made in the course of consultation with the agencies, and an explanation of how the plan incorporates or addresses the comments and recommendations.

*Comprehensive Evaluation.* The Licensees shall evaluate the need for additional habitat restoration to meet performance metrics and biological goals in consultation with the Tuolumne River Anadromous Fish Committee no later than 25 years following license issuance or completion of floodplain restoration projects if completed prior to 25 years after license issuance. The evaluation shall be submitted to the Deputy Director upon completion, no later than 26 years after license issuance. The Deputy Director may require additional floodplain restoration projects if needed to achieve biological goals or habitat goals.

### **CONDITION 13. Predator Suppression Plan**

No later than one year following license issuance, the Licensees shall submit a Predator Suppression Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Licensees shall develop the Predator Suppression Plan in consultation with the agencies of the Tuolumne River Anadromous Fish Committee (Condition 6).

At a minimum, the Predator Suppression Plan shall include:

- The goals and objectives of the plan;
- An evaluation of the effects that predators have on native resident and migratory fish, including predator density in the Tuolumne River, alternative prey, juvenile residence time, refuge habitat availability, and impacts of predation on native resident and migratory fish survival rates;
- Identification of gravel pits, scour pools, ponds, weirs, diversion dams, submerged aquatic vegetation, and other structures or areas, that support significant number of non-native fish and predators that may currently reduce native resident and migratory fish survival;
- Actions the Licensees will implement to reduce predation and non-native fish effects and to improve native resident and migratory fish success. Action may

- include modification of structures and areas or other appropriate actions (e.g., predator removal);
- Coordination with actions required by other conditions of this certification (e.g., large woody material placement, floodplain habitat refuge for juvenile native resident and migratory fish, gravel augmentation, and temperature management) to maximize predator suppression and native resident and migratory fish survival;
  - A monitoring and reporting program that describes how the Licensees will evaluate and report on the performance of plan implementation. The program shall include the criteria that will be used to evaluate plan implementation and propose changes; and
  - Documentation of consultation with agencies, including comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

The Licensees shall file with FERC the Deputy Director-approved Predator Suppression Plan, and any approved amendments thereto. The Licensees shall implement the Predator Suppression Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

#### **CONDITION 14. Aquatic Invasive Species Management Plan**

No later than two years following license issuance, the Licensees shall submit an Aquatic Invasive Species Management Plan (Invasive Species Plan) to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Invasive Species Plan shall be developed in consultation with BLM, CDFW, USFWS, NMFS, and State Water Board staff. The Invasive Species Plan shall provide guidance to manage aquatic invasive species that occur or have the potential to occur in Projects-affected waters. The goals of the Invasive Species Plan are to: (1) identify and implement best management practices (BMPs) to minimize and prevent the introduction and spread of aquatic invasive species into and throughout Projects-affected waters; (2) provide education and outreach to ensure public awareness of the potential effects of aquatic invasive species throughout Projects-affected waters and actions needed to avoid or address them; (3) develop and implement monitoring programs to ensure early detection of aquatic invasive species; and (4) monitor the spread of established aquatic invasive species. At a minimum, the Invasive Species Plan shall include:

- The purpose of the plan;
- Identification of aquatic invasive species that occur or have the potential to occur in Projects-affected waters. For those that occur, include information on where the aquatic invasive species occur and its density;
- BMPs that will be implemented to manage aquatic invasive species;
- An education and outreach program that will be implemented to ensure public awareness and actions to avoid the introduction and spread of aquatic invasive species;

- A monitoring and reporting program that will be implemented to ensure early detection of new aquatic invasive species and monitor the spread or reduction of established aquatic invasive species. The monitoring program shall include the species that will be monitored for, monitoring protocols, frequency, and locations. The program shall describe how the Licensees will evaluate and report on the performance of aquatic invasive species management efforts. The program shall include the criteria that will be used to evaluate the performance of aquatic invasive species management measures. The reports shall include identification of changes associated with the presence of aquatic invasive species in Projects-affected waters and recommendations to address the presence. The Licensees shall propose any updates to the plan based on the monitoring results or other available information. Reports shall be submitted to BLM, CDFW, USFWS, NMFS, and the Deputy Director;
- An adaptive management program that describes how the Licensees plans to adjust aquatic invasive species monitoring methods based on evaluation of information and monitoring resulting from implementation of the plan; and
- Documentation of consultation with BLM, CDFW, USFWS, NMFS, and State Water Board staff, including comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

The Licensees shall file with FERC the Deputy Director-approved Invasive Species Plan, and any approved amendments thereto. The Licensees shall implement the Invasive Species Plan upon receipt of Deputy Director approval and any other required approvals, in accordance with the schedule and requirements specified therein. The Deputy Director may direct the Licensees to implement additional measures to address aquatic invasive species in Projects-affected waters.

#### **CONDITION 15. Recreation Facilities Management**

No later than two years following license issuance, the Licensees shall submit a Recreation Facilities Management Plan (Recreation Plan) to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Recreation Plan shall be developed in consultation with BLM and State Water Board staff.

At a minimum, the Recreation Plan shall include:

- A description of operations and maintenance activities associated with the Projects' recreation facilities that have the potential to impact water quality, and measures that will be implemented to address any impacts;
- Identification of recreation use surveys that will be conducted as part of the Projects and submittal of the associated results to State Water Board staff. If results of the surveys indicate an increase in recreation use, the Licensees shall evaluate the potential effects to determine whether modifications to Projects' facilities are needed to protect water quality and beneficial uses and provide the

Deputy Director with the analysis and any associated recommendations for review and consideration of approval;

- A list, description, and schedule for modifications to existing and construction of new recreation facilities associated with the Projects. For each facility modification or construction, the Licensees shall prepare and implement, once approved by the Deputy Director, a Water Quality Monitoring and Protection Plan (Condition 19) that outlines measures and monitoring the Licensees will implement to protect water quality, beneficial uses, and aquatic biological resources;
- A reporting program to document, summarize, and analyze completion of recreation facility construction or modification and associated monitoring results; and
- Documentation of consultation with BLM and State Water Board staff, comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

The Licensees shall file the Deputy Director-approved Recreation Plan, and any required modifications or amendments thereto, with FERC. The Licensees shall implement the Recreation Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

#### **CONDITION 16. Road Management**

No later than two years following license issuance, the Licensees shall file a Road Management Plan with the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Road Management Plan shall be developed in consultation with Central Valley Regional Water Board and State Water Board staff. The Road Management Plan shall describe the maintenance and construction of Projects' roads in a manner that is protective of water quality.

At a minimum, the Road Management Plan shall include:

- An inventory and map of all roads associated with the Projects, including locations of drainage structures, streams, and surface waterbodies;
- An assessment of Projects' roads to determine if any drainage structures or road segments are impacting or have the potential to impact water quality;
- Proposed measures and an implementation schedule to rehabilitate existing damage and minimize erosion from Projects' roads;

- Proposed measures designed to improve drainage that are consistent with the most current BLM construction and maintenance guidance<sup>18</sup> or Caltrans' Highway Design Manual<sup>19</sup>
- A process for the Licensees to propose updates or modifications to the plan for activities unknown at the time of plan approval, such as new road construction or decommissioning;
- A schedule and plan for inspection and maintenance of Projects' roads throughout the term of the license(s) and any extensions; and
- Documentation of consultation with Central Valley Regional Water Board and State Water Board staff, including comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

The Licensees shall file with FERC the Deputy Director-approved Road Management Plan, and any approved amendments thereto. The Licensees shall implement the Road Management Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

#### **CONDITION 17. Biological Resources Management**

No later than one year following license issuance, the Licensees shall submit a Biological Monitoring, Management, and Science Plan to the Deputy Director for review and consideration for approval. The Deputy Director may require modifications as part of any approval. The Licensees shall develop the Biological Monitoring, Management, and Science Plan in consultation with the Tuolumne River Anadromous Fish Committee, Tuolumne River Watershed Group, and the Lower San Joaquin River Watershed Group (Condition 6).

As part of implementing the Biological Monitoring, Management, and Science Plan, the Licensees shall monitor salmonids, fish communities, and aquatic ecology in the lower Tuolumne River, lower San Joaquin River, and at the mouth of the Sacramento-San Joaquin Delta in order to quantify the effects of the Projects on fish and wildlife in the watershed. Monitoring salmonid populations will assist in developing data for improving life-cycle models and scientific tools to better manage Tuolumne River salmonid populations. In consultation with the Tuolumne River Anadromous Fish Committee and the Tuolumne River Watershed Group, and with the Deputy Director's approval, the Licensees may participate in a regional monitoring program or other collective monitoring effort in lieu of some or all of the individual monitoring or data collection

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<sup>18</sup> BLM's construction and maintenance for roads can be found at: <https://www.blm.gov/sites/blm.gov/files/Chapter%204%20-%20Construction%20and%20Maintenance.pdf>. Last accessed: November 23, 2020.

<sup>19</sup> Caltrans Highway Design Manual – Hydraulics and Stormwater Related Chapters. <https://dot.ca.gov/programs/design/manual-highway-design-manual-hdm>. Last accessed: November 23, 2020.

provisions required by this condition. Such programs and efforts may include partnerships with the Interagency Ecological Program Bay-Delta water quality and biological monitoring efforts. Participation in a regional monitoring program or other collective monitoring effort shall consist of providing funds or in-kind services to the existing program or effort equivalent to the cost of conducting separate monitoring or data collection and assessment efforts.

At a minimum, the Biological Monitoring, Management, and Science Plan shall include:

1. Specific management questions that each biological monitoring effort is designed to answer;
2. Identification of biological and ecological performance targets to assess progress towards improving and sustaining healthier salmon populations, including biological goals adopted by the State Water Board, and other ecological metrics;
3. Science Program. Identify scientific investigations and/or special studies that need to be completed to achieve more effective and efficient attainment of biological goals and/or performance targets;
4. Adaptive management that describes how the Licensees plan to adjust management actions based on evaluation of information and monitoring resulting from implementation of the plan;
5. Specific years that monitoring will occur throughout the term of the license(s) and any extensions;
6. Standardized sampling and data protocols with consideration given to methods used for downstream monitoring associated with the Sacramento-San Joaquin Delta;
7. Salmon Monitoring Plan – see details below;
8. Ecological Stream Monitoring Plan -- native resident and migratory fish, benthic macroinvertebrates (BMI), and amphibians in the lower Tuolumne River (La Grange Dam to the confluence with the LSJR) over the term of the license(s) and any extensions;
  - Fish community composition monitoring and assessment in coordination with habitat improvement actions such as large woody debris (Condition 9), gravel augmentation (Condition 11), riparian and floodplain improvement (Condition 12), and predator suppression (Condition 13) to identify fish species in multiple locations spanning the lower Tuolumne River;
  - BMI monitoring using the Surface Water Ambient Monitoring Program Protocols<sup>20</sup> or its successor program, or an alternative methodology approved by the Deputy Director. The protocols shall include population heterogeneity, composition, and trends;
9. Monitoring and habitat protection measures for fish, amphibian, and reptile species that are listed as threatened or endangered under the California

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<sup>20</sup> State Water Board. 2017D. Surface Water Ambient Monitoring Program: Quality Assurance Program Plan.

Endangered Species Act (ESA) and/or federal ESA, or Species of Special Concern designated by CDFW. These species include, but are not limited to: Central Valley steelhead, Central Valley spring-run Chinook salmon, Central Valley fall and late fall-run Chinook salmon, North American green sturgeon, Western Pond Turtle, Limestone Salamander, California red-legged Frog, Foothill yellow-legged Frog, and California Tiger Salamander. (Note monitoring for fish may be covered by other portions of the plan.);

10. Monitoring and habitat protection measures for bald eagle, including focused surveys to identify eagle nests within one mile of disturbance areas related to the Projects. The early nesting season survey shall occur at a time when eagles are most likely to be found at the nest sites, and the second survey shall occur later in the season and prior to the fledglings leaving the nest to confirm nesting activity. All observations shall be reported to CDFW using the California Bald Eagle Nesting Territory Survey Form;
11. Monitoring and habitat protection measures for Vernal Pool Fairy Shrimp and Vernal Pool Tadpole Shrimp;
12. Consideration of Projects' impacts on species and their habitats;
13. Documentation of consultation, including comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations; and
14. Funding strategy, budget, and funding reporting process.

*Salmon Monitoring Plan.* A Salmon Monitoring Plan shall be included in the Biological Monitoring, Management, and Science Plan consistent with CDFW recommendations (CDFW, 2018). At a minimum, the Salmon Monitoring Plan shall include the following:

1. Measurement of fall-run Chinook salmon spawning and escapement surveys:
  - Annual carcass surveys to estimate spawning and escapement from October 1 through December 1, and continuing until two weeks after surveyors find less than five new fish-carcasses in a week. The stream-reach locations for each carcass shall be recorded;
  - Consistent with the modified Cormack-Jolly-Seber (CJS) methodology described in the CDFW 2012 *Central Valley Chinook Salmon In-River Escapement Monitoring Plan* (Bergman et al. 2012);
  - Annual snorkel surveys to estimate adult distribution, abundance, and age; and
  - Annual pre-spawning mortality survey.
2. Morphometric measurements of returning salmon adults shall include:
  - 100 percent of the Chinook salmon carcasses downstream of the Fish Counting Weir at RM 24.5, surveying to at least RM 23.5;
  - The first 500 Chinook salmon carcasses found upstream of the Fish Counting Weir; and
  - An additional five percent (5%) of the Chinook salmon carcasses beyond the first 500 Chinook salmon carcasses upstream of the fishing weir, but not more than 1,000 in given year:

- Scale and otolith collection, length, sex, coded-wire-tag, and fecundity data (for estimating pre-spawn mortality).
3. Measure and estimate juvenile production by operating two rotary screw traps: one at RM 5.3 (Grayson RST); and one at RM 29.8 (Waterford RST). For fall-run Chinook salmon, operation of the traps shall occur annually from January 1 through June 15. The Licensees shall ensure:
    - The rotary screw traps are maintained in working order and positioned to provide adequate trap capture efficiencies at all flows;
    - Sufficient capture efficiency tests are conducted at all flows with all fish sizes;
    - Measurement of fork length of juveniles to track life-history diversity properties of brood years;
    - Development of methods to estimate expanded passage value for juvenile production estimates; and
    - Identification of all fish species that are sampled for information regarding fish community composition.
  4. Operation and maintenance of a seasonal counting weir at RM 24.5 to estimate CV Chinook salmon and CCV steelhead escapement and provide data on the percentage of females and migration timing.
  5. Snorkel surveys, using standard survey protocols, prior to each large woody material placement action, within the area of large woody material placement at the 10 meters upstream and downstream of the placement. Two snorkel surveys should occur in the placement area following large woody placement: the first during the second week following placement; and the second prior to spring flows returning to minimum instream flows in the calendar year following large woody material placement.
  6. Monitoring that will support assessment of the fisheries with respect to State Water Board approved biological goals for the LSJR and fishery performance metrics (e.g., total abundance, density, age composition, spatial distribution, and seasonal survival).

The Licensees shall file with FERC the Deputy Director-approved Biological Monitoring, Management, and Science Plan, and any approved amendments thereto. The Licensees shall implement the Biological Monitoring, Management, and Science Plan upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

## **CONDITION 18. Monitoring, Assessment, Reporting, and Special Studies**

### **18.A Monitoring, Assessment, and Science Program**

No later than two years following license issuance, the Licensees shall submit a comprehensive Tuolumne River monitoring, assessment, reporting, and special studies plan (Tuolumne River Monitoring, Assessment, and Science Plan) to the Deputy Director for review and consideration for approval. The Deputy Director may require

modifications as part of any approval. The Deputy Director also may direct the Licensees to implement measures to address impacts associated with the Projects. The Tuolumne River Monitoring, Assessment, and Science Plan and performance of the required monitoring may serve as the Tuolumne River portion of the San Joaquin River Monitoring and Evaluation Program (SJRMEP).

Development of the Tuolumne River Monitoring, Assessment, and Science Plan shall build on the monitoring and assessment framework and principles outlined in the California Wetland and Riparian Area Monitoring Plan<sup>21</sup> (WRAMP) and the USEPA tiered monitoring approach.<sup>22</sup> The Tuolumne River Monitoring, Assessment, and Science Plan shall consolidate all monitoring actions required in the conditions of this certification that include monitoring necessary to assess compliance with the flow and water quality requirements in this certification, inform adaptive management decisions, and assess progress toward meeting biological goals.<sup>23</sup> The Tuolumne River Monitoring, Assessment, and Science Plan shall be developed in consultation with the agencies in the Tuolumne River Watershed Group and the Lower San Joaquin River Watershed Group (Condition 6).

Development and implementation of the Tuolumne River Monitoring, Assessment, and Science Plan shall be coordinated with monitoring programs in the LSJR watershed and Bay-Delta including, but not limited to: CDFW fish monitoring efforts; the Interagency Ecological Program; Reclamation monitoring for the CVP; DWR monitoring for the SWP; USFWS Anadromous Fish Restoration Program; FERC licensing proceedings for the Tuolumne River; San Joaquin River Restoration Program; and regional monitoring programs, such as the Irrigated Lands Regulatory Program East San Joaquin Water Quality Coalition, Delta Regional Monitoring Program, and San Francisco Bay Regional Monitoring Program.

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<sup>21</sup> WRAMP is designed to support monitoring and assessment of wetlands and streams, including projects, in a watershed or landscape context. Additional information is available on the Elements of WRAMP webpage, which is available online at [https://mywaterquality.ca.gov/monitoring\\_council/wetland\\_workgroup/wramp/](https://mywaterquality.ca.gov/monitoring_council/wetland_workgroup/wramp/) (Last accessed: November 23, 2020)

<sup>22</sup> <https://www.epa.gov/wetlands/wetlands-monitoring-and-assessment> (Last accessed: November 23, 2020)

<sup>23</sup> The Bay-Delta Plan requires development biological goals for the LSJR tributaries to assess progress towards achieving the narrative LSJR flow objective. **Draft Biological Goals** were released in 2019 for public comment and currently under consideration by the State Water Board pursuant to the Bay-Delta Plan. [https://www.waterboards.ca.gov/waterrights/water\\_issues/programs/bay\\_delta/docs/biological\\_goals/draft\\_biological\\_goals.pdf](https://www.waterboards.ca.gov/waterrights/water_issues/programs/bay_delta/docs/biological_goals/draft_biological_goals.pdf) (Last accessed November 23, 2020).

At a minimum, the Tuolumne River Monitoring, Assessment, and Science Plan shall include<sup>24</sup>:

- The purpose of the plan and specific management questions the monitoring program is designed to address;
- Compliance and Implementation Monitoring. Identify the locations and instruments to measure flow and water quality properties (e.g., dissolved oxygen and temperature) needed to demonstrate compliance with flow and water quality requirements in this certification. Identify all monitoring requirements in the conditions of this certification and include them in the plan. See additional details in Condition 1.E for flow compliance monitoring, Condition 3 for temperature monitoring, Condition 8.A for dissolved oxygen monitoring, Condition 8.B for mercury monitoring, and Condition 8.C for other constituents monitoring;
- Biological (Effectiveness) Monitoring. Identify fish, BMI, and amphibian monitoring the Licensees will conduct in Projects-affected reaches over the term of the license(s) and any extensions (see additional details in Condition 17);
- Other Constituents Monitoring. Identify water quality parameters and associated monitoring the Licensees will conduct in Projects-affected reaches over the term of the license(s) and any extensions. See additional details in Condition 8;
- Non-Flow Actions. Incorporate compliance and adaptive management monitoring associated with non-flow restoration actions such as gravel augmentation (Condition 11), floodplain restoration (Condition 12), large-woody material management (Condition 9), predator suppression (Condition 13) and other non-flow restoration actions as they are implemented. Monitoring designs for non-flow actions should be based on principles outlined in the WRAMP and the USEPA tiered monitoring approach, or updated approaches approved by the Deputy Director;
- Assessment. Identify a schedule for assessing monitoring data and providing data and assessments to the Tuolumne River Watershed Group to inform real-time adaptive management decisions and to complete reporting requirements in Condition 18.B and Condition 18.C. Assessment of monitoring data shall provide: the compliance status for flow and water quality objectives required in this certification; evaluation of biological and ecological monitoring data, and tracking progress toward achieving biological goals; and updated responses to management questions. Assessments shall include identification of any impacts to biological resources and recommendations to address such impacts;

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<sup>24</sup> To the extent information is provided in another monitoring plan required by this certification that has been approved by the Deputy Director, the Licensees shall integrate the approved monitoring plan (e.g., temperature monitoring, biological monitoring) into the Tuolumne River Monitoring, Assessment, and Science Plan. References to certification conditions have been provided to assist the Licensees in determining when such instances may occur.

- Science Program. Identify scientific investigations that need to be completed to achieve more effective and efficient attainment of flow and water quality requirements and biological goals (Condition 17); and
- Governance and Administration. The Tuolumne River Monitoring, Assessment, and Science Plan shall also include:
  - A governance charter for decision making processes in consultation with the Tuolumne River Watershed Group (Condition 6);
  - Identification of organizations involved in collecting, assessing, and reporting monitoring data and their roles. The Licensees shall document consultation with entities identified in monitoring, such as the Tuolumne River Watershed Group (Condition 6);
  - Data Management. Identify protocols for collecting, storing, assessing, summarizing, and making monitoring data and assessments and results from special studies available to the public;
  - Annual Review. Identify an annual review cycle to determine the need for modifications and a process for proposing modifications to the plan once approved;
  - External Review. Identify and implement a schedule for regularly occurring external reviews (e.g., every five years) of the plan and its implementation; and
  - Long-term funding strategy. Identify funding sources and allocate resources to monitoring, data management, assessment, reporting, special studies, and external reviews.

Documentation of consultation with the Tuolumne River Watershed Group and Lower San Joaquin River Watershed Group (Condition 6) and existing monitoring programs shall be provided to the Deputy Director as part of the request for review and consideration for approval of the Tuolumne River Monitoring, Assessment, and Science Plan. Documentation shall include any comments and recommendations made in connection with the plan, and a description of how the plan incorporates or addresses the comments and recommendations.

There may be a need to modify the approved Tuolumne River Monitoring, Assessment, and Science Plan to accommodate changing circumstances such as technological improvements in monitoring equipment and the initiation and completion of non-flow restoration actions or special studies. Proposed modifications shall be based on knowledge gained through monitoring data, assessment results, or results of special studies. Proposed modifications shall be developed through the annual review process in consultation with the Tuolumne River Watershed Group (Condition 6). The Licensees shall submit any proposed modifications to the Tuolumne River Monitoring, Assessment, and Science Plan to the Deputy Director for review and consideration for approval.

The Licensees shall file with FERC the Deputy Director-approved Tuolumne River Monitoring, Assessment, and Science Plan, and any approved amendments thereto.

The Licensees shall implement the Tuolumne River Monitoring, Assessment, and Science Plan and any required measures upon receipt of approval of the Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

### **18. B Annual Summary Reports**

By December 31 of each year, the Licensees shall submit an annual summary report to the Deputy Director that summarizes the Licensees' operations and other activities for the prior water year. The annual summary report shall be used to inform future years' operations and other activities. The annual summary report shall describe implementation of flows, including any flow shifting done pursuant to the annual adaptive operations plan or a voluntary agreement, monitoring and special studies activities, and implementation of other measures to protect fish and wildlife during the previous water year, including actions performed by other entities identified in the Bay-Delta Plan's program of implementation. The annual summary report shall also identify any deviations from the annual adaptive operations plan and describe future special studies planned for the water year. The Licensees shall ensure that the annual report is available for review and discussion at the Annual Review Meeting (Condition 7).

### **18.C Comprehensive Reports**

Every three to five years following implementation of this certification (i.e., beginning no sooner than three years, and no later than five years following issuance of the license(s)), the Licensees shall prepare and submit a comprehensive report to the State Water Board. The comprehensive report shall be prepared to review progress toward meeting the biological goals and identify any recommended changes to the implementation of the LSJR flow objectives.

The comprehensive report and any recommendations shall be peer-reviewed by an appropriate independent science panel, which will make its own conclusions and recommendations. In order to leverage expertise and limited resources (financial and otherwise), the Licensees are encouraged to work collaboratively in one or more groups and in consultation with the Tuolumne River Watershed Group and the Lower San Joaquin River Watershed Group (Condition 6).

### **CONDITION 19. Construction and Maintenance**

When applicable and for activities not covered by other conditions of this certification, the Licensees shall comply with the State Water Board's *General Permit for Stormwater Discharges Associated with Construction and Land Disturbance Activities* (Construction General Permit), and amendments thereto. For any construction and maintenance activities with the potential to impact water quality or beneficial uses that are not subject to the Construction General Permit, the Licensees shall prepare and implement site-specific Water Quality Monitoring and Protection Plans (WQMP Plans) for Deputy

Director approval. WQMP Plans must demonstrate compliance with sediment and turbidity water quality objectives in the SR/SJR Basin Plan.

The Licensees shall submit the WQMP Plans to the Deputy Director for review and consideration for approval at least 60 days prior to the desired start date of the applicable construction or maintenance activity. The Deputy Director may require modifications as part of any approval. The objective of the WQMP Plans shall be to identify and implement control measures for construction, maintenance, or other activities with the potential to cause erosion, stream sedimentation, fugitive dust, soil mass movement, release of hazardous materials, or other water quality impairment.

The WQMP Plans shall be based on actual site geologic, soil, and groundwater conditions, and at a minimum shall include:

- Description of site conditions and the proposed activity;
- Detailed descriptions, design drawings, and specific topographic locations of all control measures in relation to the proposed activity, which may include:
  - Measures to divert runoff away from disturbed land surfaces;
  - Measures to collect and filter runoff from disturbed land surfaces; and
  - Measures to dissipate energy and prevent erosion;
- Revegetation measures for disturbed areas, which shall include use of native plants and locally sourced plants and seeds; and
- A monitoring, maintenance, and reporting schedule.

The Licensees shall file with FERC the Deputy Director approved WQMP Plans, and any approved amendments thereto. The Licensees shall implement the WQMP Plans upon receipt of Deputy Director and any other required approvals, in accordance with the schedule and requirements specified therein.

#### **CONDITION 20. Reintroduction of Anadromous Fish**

The State Water Board reserves authority for the Executive Director to modify or add conditions to this certification if State Water Board staff determine that it is reasonably foreseeable that state or federally listed anadromous fish species will be reintroduced into Projects-affected streams to ensure adequate protection of SR/SJR Basin Plan and Bay-Delta Plan objectives and beneficial uses. The State Water Board also reserves the authority for the Executive Director to require the Licensees to develop plans and conduct studies if it is reasonably foreseeable that listed anadromous fish species will be reintroduced into Projects-affected areas. Such plans and studies shall be designed in consultation with USFWS, NMFS, CDFW, and State Water Board staff, to develop fish passage, flows, or other measures, as well as determine appropriate modifications to the certification to minimize potential impacts and protect water quality and beneficial uses. Introduction of anadromous fish may require reevaluation of the Projects' facilities, flow regimes, fish stocking plans, availability of large woody material, gravel augmentation, and access to Projects-affected tributaries.

## **CONDITIONS 21 – 45**

**CONDITION 21.** The Licensees shall ensure no net loss of wetland or riparian habitat functions and is responsible for its own compliance with the *State Wetland Definition and Procedures for Discharges of Dredged or Fill Material to Waters of the State* (State Water Board, 2019A) and the *California Wetlands Conservation Policy* (Governor's Executive Order W-59-93). Proposed wetland mitigation ratios shall be submitted to the Deputy Director for approval.

**CONDITION 22.** Any plan developed as a condition of this certification will require review and consideration for approval by the Deputy Director, unless otherwise specified. The State Water Board's approval authority, including authority delegated to the Deputy Director or others, includes, but is not limited to, the authority to withhold approval or modify a proposal, plan, or report prior to approval. The State Water Board, or delegatee with approval authority for a plan, may require consultation with persons or entities with appropriate expertise, including nongovernmental organizations, prior to considering the plan. If the Licensees fail to timely submit an adequate plan, the Deputy Director may prescribe interim requirements or measures in furtherance of the condition that is the subject of the plan. The State Water Board may take action, including enforcement action, if the Licensees fail to provide or implement a required item in a timely manner. If a time extension is needed to submit an item for Deputy Director or Executive Director approval, the Licensees shall submit a written request for the extension, with justification, to the Deputy Director or Executive Director no later than 60 days prior to the deadline. The Licensees shall file with FERC any Deputy Director- or Executive Director-approved time extensions. The Licensees shall not implement any plans or reports until after receiving Deputy Director and Executive Director approval and any other necessary regulatory approvals.

**CONDITION 23.** The State Water Board reserves the authority to add to or modify the conditions of this certification to incorporate terms of a State Water Board-approved voluntary agreement that helps to meet water quality standards and other appropriate requirements of state law, and that may include, but is not limited to, coordination requirements with watershed groups, modifications to requirements for instream flows, temperature targets, annual plans and reporting requirements, non-flow restoration actions (e.g. gravel augmentation, habitat restoration, large woody material management), and monitoring, assessment, and science requirements.

**CONDITION 24.** The State Water Board reserves the authority to add to or modify the conditions of this certification: (1) to incorporate changes in technology, sampling, or methodologies; (2) if monitoring results indicate that continued operation of the Projects could violate water quality objectives or impair beneficial uses; (3) to implement any new or revised water quality standards and implementation plans adopted or approved pursuant to the Porter-Cologne Water Quality Control Act or section 303 of the Clean Water Act; (4) to coordinate the operations of these Projects and other hydrologically connected water development projects, where coordination of operations is reasonably

necessary to meet water quality objectives and protect beneficial uses of water; and (5) to require additional monitoring and/or other measures, as needed, to ensure that continued operation of the Projects meet water quality objectives and protect the beneficial uses of New Don Pedro Reservoir, the Tuolumne River, and the Bay-Delta.

**CONDITION 25.** Future changes in climate projected to occur during the FERC license(s) term may significantly alter the baseline assumptions used to develop the conditions of this certification. The State Water Board reserves authority to add to or modify the conditions of this certification, to require additional monitoring and/or other measures, as needed, to verify that Projects' operations meet water quality objectives and protect the beneficial uses assigned to Projects-affected stream reaches.

**CONDITION 26.** The State Water Board shall provide notice and an opportunity to be heard in exercising its authority to add to or modify the conditions of this certification.

**CONDITION 27.** In addition to the specific conditions in this certification, the Projects shall be operated in a manner consistent with all applicable requirements of the Bay-Delta Plan and SR/SJR Basin Plan.

**CONDITION 28.** In addition to the specific conditions in this certification, the Projects shall be operated in a manner consistent with all water quality standards and implementation plans adopted or approved pursuant to the Porter-Cologne Water Quality Control Act or section 303 of the Clean Water Act.

**CONDITION 29.** Unless otherwise specified in this certification or at the request of the Deputy Director, data and/or reports shall be submitted electronically in a format accepted by the State Water Board to facilitate the incorporation of this information into public reports and the State Water Board's water quality database systems in compliance with California Water Code section 13167.

**CONDITION 30.** This certification does not authorize any act which results in the taking of a threatened, endangered, or candidate species or any act which is now prohibited, or becomes prohibited in the future, under either the California ESA (Fish & Game Code §§ 2050 – 2097) or the federal ESA (16 U.S.C. §§ 1531 – 1544). If a "take" will result from any act authorized under this certification or water rights held by the Licensees, the Licensees must obtain authorization for the take prior to any construction or operation of the portion of the Projects that may result in a take. The Licensees are responsible for meeting all requirements of the applicable ESAs for the Projects authorized under this certification.

**CONDITION 31.** The Licensees shall submit any change to the Projects, including operations, facilities, technology changes or upgrades, or methodology, which may have a significant or material effect on the findings, conclusions, or conditions of this certification, to the State Water Board for prior review and written approval. The State Water Board shall determine significance and may require consultation with state and/or federal agencies. If the State Water Board is not notified of a change to the Projects, it

will be considered a violation of this certification. If such a change would also require submission to FERC, the change must first be submitted and approved by the Executive Director of the State Water Board unless otherwise delegated in this certification or other State Water Board approval.

**CONDITION 32.** In the event of any violation or threatened violation of the conditions of this certification, the violation or threatened violation is subject to any remedies, penalties, process, or sanctions as provided for under applicable state or federal law. For the purposes of section 401(d) of the Clean Water Act, the applicability of any state law authorizing remedies, penalties, process, or sanctions for the violation or threatened violation constitutes a limitation necessary to ensure compliance with the water quality standards and other pertinent requirements incorporated into this certification. In response to any violation of the conditions of this certification, the State Water Board may add to or modify the conditions of this certification as appropriate to ensure compliance.

**CONDITION 33.** In response to a suspected violation of any condition of this certification, the State Water Board or Central Valley Regional Water Board may require the holder of any federal permit or license subject to this certification to furnish, under penalty of perjury, any technical or monitoring reports the State Water Board deems appropriate, provided that the burden, including costs, of the reports shall bear a reasonable relationship to the need for the reports and the benefits to be obtained from the reports. (Wat. Code, §§ 1051, 13165, 13267, and 13383.)

**CONDITION 34.** This certification shall not be construed as replacement or substitution for any necessary federal, state, and local approvals. The Licensees are responsible for compliance with all applicable federal, state, or local laws or ordinances and shall obtain authorization from applicable regulatory agencies prior to the commencement of Projects' activities.

**CONDITION 35.** Any requirement in this certification that refers to an agency whose authorities and responsibilities are transferred to or subsumed by another state or federal agency, will apply equally to the successor agency.

**CONDITION 36.** Upon request, a construction schedule shall be provided to the Deputy Director. The Licensees shall provide State Water Board and Central Valley Regional Water Board staff access to Projects sites to document compliance with this certification.

**CONDITION 37.** A copy of this certification shall be provided to any contractor and all subcontractors conducting Projects-related work, and copies shall remain in their possession at the Projects site(s). The Licensees shall be responsible for work conducted by its contractor, subcontractors, or other persons conducting work related to the Projects.

**CONDITION 38.** Onsite containment for storage of chemicals classified as hazardous shall be away from watercourses and include secondary containment and appropriate management as specified in California Code of Regulations, title 27, section 20320.

**CONDITION 39.** Activities associated with operation and maintenance of the Projects that threaten or potentially threaten water quality shall be subject to further review by the Deputy Director and Executive Officer of the Central Valley Regional Water Board. Any proposal for Projects maintenance or repair work involving Projects-affected water bodies, including desilting of dam impoundments, impoundment drawdowns to facilitate repair or maintenance work, and tailrace dredging, shall be filed with the Deputy Director for prior review and consideration for approval.

**CONDITION 40.** The Licensees shall comply with the terms and conditions in the State Water Board's *National Pollutant Discharge Elimination System (NPDES) General Permit for Storm Water Discharges Associated with Construction and Land Disturbance Activities* (Construction General Permit; State Water Board Order 2009-0009-DWQ, as amended by State Water Board Orders 2010-0014-DWQ and 2012-0006-DWQ), and ongoing amendments during the life of the Projects.

**CONDITION 41.** Nothing in this certification shall be construed as State Water Board approval of the validity of any water rights, including pre-1914 claims. The State Water Board has separate authority under the Water Code to investigate and take enforcement action, if necessary, to prevent any unauthorized or threatened unauthorized diversions of water.

**CONDITION 42.** This certification is subject to modification or revocation upon administrative or judicial review, including but not limited to review and amendment pursuant to California Water Code section 13330 and California Code of Regulations, title 23, division 3, chapter 28, article 6 (commencing with section 3867).

**CONDITION 43.** This certification is subject to modification to incorporate feasible measures to avoid or reduce significant environmental impacts or to make any necessary findings based on any environmental documents certified by the California Environmental Quality Act (CEQA) lead agency after this certification is issued, including any revisions to those environmental documents made as a result of judicial review of the CEQA lead agency's approval of the Projects.

**CONDITION 44.** This certification is not intended and shall not be construed to apply to any activity involving a hydroelectric facility and requiring a FERC license or an amendment to a FERC license unless the pertinent application for certification was filed pursuant to California Code of Regulations, title 23, section 3855, subdivision (b) and that application for certification specifically identified that a FERC license or amendment to a FERC license for a hydroelectric facility was being sought.

**CONDITION 45.** This certification is conditioned upon total payment of any fee required under California Code of Regulations, title 23, division 3, chapter 28.



\_\_\_\_\_  
Eileen Sobeck  
Executive Director

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January 15, 2021  
Date

Enclosures: Attachment A: Detailed Projects Description  
Attachment B: Consolidated Instream Flow Requirements

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**ATTACHMENT A: DETAILED PROJECTS DESCRIPTION**

**FINAL WATER QUALITY CERTIFICATION  
FOR  
DON PEDRO HYDROELECTRIC PROJECT  
AND  
LA GRANGE HYDROELECTRIC PROJECT**

**JANUARY 2021**

## **1.0 Introduction**

The Don Pedro Hydroelectric Project (Don Pedro Project) and La Grange Hydroelectric Project (La Grange Project) (collectively, Projects), Federal Energy Regulatory Commission (FERC) Project Nos. 2299 and 14581, respectively, are located on the Tuolumne River. The Projects are jointly owned by Turlock Irrigation District (TID) and Modesto Irrigation District (MID) (collectively, Districts). The Don Pedro Project is located in Tuolumne County and has an authorized installed generation capacity of 168 megawatts (MW). The La Grange Project is located immediately downstream of the Don Pedro Project in Stanislaus and Tuolumne Counties and has an authorized installed capacity of 4.7 MW.

The Don Pedro Project consists of New Don Pedro Dam and Don Pedro Reservoir, gated and uncontrolled spillways on the west abutment of the main dam, low-level outlet works located in the diversion tunnel in the east abutment of the main dam, the power intake and tunnel (also in the left abutment), Don Pedro powerhouse, the Project switchyard located at the powerhouse, and four dikes. The La Grange Project consists of La Grange Diversion Dam and Reservoir, La Grange spillway, sluice gates and sluice channel, two penstocks and their intakes, La Grange Powerhouse, an excavated tailrace, and a substation. These Projects facilities are described in further detail below. The descriptions provided in this attachment are for informational purposes only.

## **2.0 Don Pedro Hydroelectric Project**

### **2.1 New Don Pedro Dam**

New Don Pedro Dam is a 1,900-foot-(ft)-long by 580-ft-high earth and rockfill structure. The top of the dam is at an elevation of 855 ft. The dam has a top depth (i.e., thickness) of 40 ft and a bottom depth of approximately 3,000 ft. The downstream slope is grass-covered and the upstream slope has riprap protection extending to an elevation of 585 ft.

### **2.2 Don Pedro Reservoir**

The Don Pedro Reservoir extends for approximately 24 miles at the normal maximum water surface elevation of 830 ft and 26 miles at the upstream Project Boundary water at an elevation of 845 ft. The surface area of the reservoir at an elevation of 830 ft is approximately 12,960 acres (ac) with a gross storage capacity of 2,030,000 acre-feet (AF). The Don Pedro Reservoir shoreline, including the numerous islands within the lake (at the normal maximum water surface elevation), is approximately 160 miles long. The current minimum operating pool elevation is at 600 ft. Water storage below this elevation is approximately 309,000 AF. The old Don Pedro Dam, which was displaced by the construction of New Don Pedro Dam, is located approximately 1.5 miles upstream of New Don Pedro Dam at approximately River Mile 56.4. The old Don Pedro Dam remains in place with its 12 original irrigation outlets in the open position. The permanent concrete spillway crest of old Don Pedro Dam is at an approximate elevation of 597 ft and was topped by nine-foot-high gates, which were removed when New Don Pedro Dam was constructed.

### **2.3 Don Pedro Spillway**

The Don Pedro spillway includes gated and ungated sections, located adjacent to one another in a saddle area west of, and separated from, the main dam. The gated spillway section is 135-ft-long, with a permanent crest elevation of 800 ft, and includes three radial gates each 45-ft-wide by 30-ft-high. The radial gates are operated by motor-driven steel cables. A travel way is provided over the gated spillway along a top deck at elevation 855 ft. Gate trunnions are located at an elevation of 810 ft. The ungated spillway is an ogee crest section 995-ft-long with a permanent crest elevation of 830 ft and a top abutment elevation of 855 ft. The total spillway capacity at a reservoir water level of 850 ft is 472,500 cubic feet per second (cfs). Flow over the ungated ogee crest section of the spillway has occurred only twice since Don Pedro Project construction, during the New Year's 1997 flood and more recently in February 2017. Flows over the spillway are released into a normally dry gulch named Twin Gulch, which discharges into the Tuolumne River approximately 1.5 miles downstream of the main dam. The spillway sections are founded on bedrock. The Twin Gulch spillway channel primarily consists of bedrock and boulders.

### **2.4 Outlet Works**

Low level outlet works are located at the left (east) abutment of the main dam. The outlet works consist of three individual service gate housings, each containing 4-ft-wide by 5-ft-high slide gates. The outlet works are situated in a 3,500-ft-long concrete lined tunnel, a portion of which originally served as the water diversion tunnel during construction. The original water diversion tunnel had an inlet elevation centerline of 315 ft. At the completion of construction, the original inlet for the diversion tunnel was fitted with a concrete plug and a new 12-ft-diameter inlet was constructed with an inlet invert of 342 ft. The diversion tunnel downstream of the new inlet was fitted with three bonneted slide gates. The invert of the three slide gates is at an approximate elevation of 310 ft. A maintenance gate, which travels on an inclined gate track, serves as the inlet to the outlet works. The outlet works tunnel daylight back to the Tuolumne River approximately 400 ft downstream of the powerhouse. The invert of the outlet works at the river discharge is at an approximate elevation of 300 ft. At a reservoir water surface elevation of 830 ft, the hydraulic capacity of the three gates constituting the outlet works is 7,500 cfs. The three gates were refurbished in 2016.

### **2.5 Power Intake and Tunnel**

Flows are delivered from the reservoir to the powerhouse via a 2,960-ft-long power tunnel located in the left (east) abutment of the dam. The tunnel transitions from an 18.5-ft-diameter concrete lined section to a 16-ft-diameter steel lined section. Emergency closure can be provided by a 21-ft-high by 12-ft-wide fixed-wheel gate that is operated from a chamber at the top of the gate shaft located at the left dam abutment. Flows from the power tunnel are delivered to the four unit powerhouse and a hollow jet bypass control valve in the powerhouse. The inlet to the power tunnel is fitted with trash racks and a hydraulically operated bulkhead gate for tunnel dewatering or emergency closure. The power tunnel centerline at the intake is at an elevation of 534 ft, 66 ft below the minimum power pool elevation of 600 ft.

## **2.6 Don Pedro Powerhouse, Turbines, and Generators**

Located immediately downstream of the dam, the reinforced concrete powerhouse contains four turbine generator units and a 72-in hollow jet valve. The powerhouse is 171-ft-long and 148-ft-wide. The powerhouse contains four Francis-type turbines that are direct connected to electrical generators. The current FERC-authorized capacity is 168 MW. Combined hydraulic capacity of the four units under the maximum gross operating head of 530 ft is approximately 5,500 cfs. Each of the three original turbines and generators have a rotational speed of 277 revolutions per minute (rpm) and are rated at 77,700 horsepower (hp) and 48 megavolt-amperes (MVA), respectively, at 450 ft of net head. Turbine 4 was installed in 1989 after FERC approved the Districts' amendment to add the fourth turbine in February 1987. At maximum head (i.e., at full gate flow supplied to each of the four units), the powerhouse has an output capability of 203 MW.

The powerhouse also contains a 72-in hollow jet valve located in the east end of the powerhouse with a centerline elevation, at discharge, of 305 ft. The maximum hydraulic capacity of the hollow jet valve is 3,000 cfs. While Turbines 1, 2, and 3 discharge directly to the river channel, Turbine 4 discharges to the outlet works tunnel approximately 250 ft upstream of the tunnel outlet. Water to Turbine 4 is delivered through a bifurcation from the hollow jet valve piping, such that when Turbine 4 is in operation, the hollow jet valve capacity is reduced from 3,000 cfs to 800 cfs.

Access to the powerhouse is via a secured gate located off the former Visitor Center parking area. The road provides access directly onto the top deck of the powerhouse at an elevation of 340 ft. A 4-ft-high wall surrounds the top deck. A two-hook gantry crane sits atop the deck to provide for equipment and materials delivery to the powerhouse and maintenance services. The generator floor in the powerhouse is at an elevation of 323 ft and the turbine floor is at an elevation of 308 ft.

## **2.7 Tailrace**

The powerhouse and hollow jet valve discharge directly to the Tuolumne River at about River Mile 54. Tailwater elevation during turbine operation varies from a low of about 300 ft to a high of about 304 ft under normal operating conditions. The tailwater elevation at the outlet works tunnel is at approximately 300 ft under low flow conditions.

## **2.8 Switchyard**

The Don Pedro Project switchyard is located atop the powerhouse at an elevation of 340 ft. The switchyard provides power delivery and electrical protection to the Districts transmission systems. The switchyard includes isolated phase buses, circuit breakers, and four transformers that raise the 13.8-kilovolt (kV) generator voltage to 69-kV transmission voltage. Transformers 1, 2, and 3 are rated at 55-MVA and Transformer 4 is rated at 44-MVA. While Transformers 1, 2, and 4 are directly connected to TID's system and Transformer 3 to the MID system, the switchyard has been configured to allow for interconnection across the systems when needed. This system, when

operating in an interconnected fashion, acts as a pathway for electricity to flow across the two systems, providing system benefits to both districts.

## **2.9 Gasburg Creek Dike**

The spillway structures for New Don Pedro Dam discharge into Twin Gulch, a small intermittent drainage, which discharges back into the Tuolumne River 1.5 miles downstream of the dam. To prevent spillway discharges into Twin Gulch from entering the adjacent Gasburg Creek drainage, the Districts constructed the Gasburg Creek Dike. The dike is located in a low saddle that separates Twin Gulch drainage from Gasburg Creek drainage, approximately midway down the Twin Gulch waterway. The 75-ft-high Gasburg Creek Dike consists of an earth and rock fill dam with an impervious core. The dike is equipped with a slide-gate controlled by an 18-in-diameter outlet conduit. The top of Gasburg Creek Dike is at an elevation of 725 ft.

## **2.10 Dikes A, B, and C**

There are three small reservoir rim embankments along the reservoir, which are referred to as Dikes A, B, and C. These embankments are constructed in low saddles on the reservoir rim with top elevations of 855 ft. Dike A is located between the dam and the spillway. Dikes B and C are located east of the dam.

## **2.11 Station Service**

Station service power<sup>1</sup> is provided by primary and secondary station service power transformers. The primary unit is a 69-kV/12-kV step-down transformer that feeds a 12-kV line. The 12-kV line feeds three secondary 12-kV/480-kV step-down transformers. The first two secondary transformers service the spillway motor control centers. The third services the powerhouse. There is a 45-kVA diesel generator that serves as an emergency backup for station service power. There is also a portable propane power unit that can power the gate hoists for the radial gates in an emergency.

## **3.0 La Grange Hydroelectric Project**

### **3.1 La Grange Dam and Headpond**

The La Grange Diversion Dam (LGDD) was constructed for the purpose of raising the level of the Tuolumne River to a height that enabled gravity flow of diverted water into the Districts' irrigation systems. When not in spill mode, the water level above the diversion dam is between 294 ft and 296 ft approximately 90 percent of the time. The headpond formed by LGDD is narrow and steep-sided and flow conditions along the headpond reflect a more riverine than lacustrine environment.

Based on FERC's assessment of hydraulic modeling performed by the Districts, the upper end of the headpond formed by LGDD under non-spill conditions terminates

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<sup>1</sup> Station service power refers to the electric energy produced by a project that is used in the project to power lights, motors, control systems, and other auxiliary electrical loads that are necessary to operate the project.

approximately two miles above the diversion dam. This creates a shoreline length of approximately four miles and a surface area of approximately 35 acres. The headpond has a maximum depth of 35 ft, a mean depth of approximately 11 ft, a gross storage capacity of approximately 400 AF, and a usable storage capacity of less than 100 AF.

### **3.2 Intakes and Tunnels**

Water released from Don Pedro Reservoir is either diverted by TID or MID at LGDD for irrigation or municipal water supply purposes at LGDD or passes to the lower Tuolumne River through one of the flow passageways available at the diversion dam. MID's diversion tunnel intake is located on the west (looking downstream, river right) end of the diversion dam, and TID's diversion tunnel intake is located on the east (river left) end of the diversion dam. Consistent with each irrigation districts' acreage served, the irrigation canals were constructed such that approximately 68 percent of diverted flow is routed to the TID system and 32 percent to the MID system.

### **3.3 MID's Intake and Diversion Tunnel**

MID's diversion tunnel and intake are non-Project facilities, as they are not used in conjunction with TID's hydropower facility.

Due to maintenance and repair issues experienced along its Upper Main Canal, in 1987/1988 MID constructed the current diversion tunnel and tunnel intake to bypass the upper section of the Main Canal. The intake to the MID diversion tunnel is located in the face of a cliff on the west (river right) bank about 100 ft upstream of LGDD. The invert of the MID tunnel is at an elevation of 277.4 ft. Flow is conveyed through the 15.5-foot-diameter tunnel for 895 ft to a control structure. Flow is then conveyed through a 5,300-foot-long tunnel to an outlet structure which controls flow to the MID non-Project Main Canal. The canal provides water to MID's irrigation and municipal water systems. The design maximum flow rate for this tunnel is approximately 2,000 cfs.

### **3.4 TID's Intake and Diversion Tunnel**

TID's diversion tunnel and intake are non-Project facilities, the primary purpose of which are to divert Tuolumne River flows to TID's main irrigation canal. The TID intake is located on the east (left) bank just upstream of the diversion dam and consists of two separate structures. The south intake structure contains two 8-ft-wide by 11.8-ft-high control gates driven by electric motor hoists. The north intake structure contains a single 8-ft-wide by 12-ft-high control gate.

The north intake structure was added in 1980 to increase the delivery capability of TID's irrigation canal system by reducing head losses through a single intake and lowering the tunnel invert. Flows from the intake are conveyed to a 600-foot-long tunnel and thence the 110-ft-long forebay of the TID non-Project Main Canal. The forebay was modified in the 1980's to reinforce the structure. Flows to TID's irrigation system are regulated at the non-Project Main Canal Headworks, which consists of six slide gates, each of which is 5-ft-wide by 8.3-ft-high.

### **3.5 Powerhouse Intake and Main Canal Headworks**

Flows from the TID tunnel discharge nearly 600 ft downstream from the intake into a concrete channel that contains the penstock intake structure and TID's non-Project Upper Main Canal Headworks. At the tunnel outlet portal, the channel invert is approximately 18 ft wide and gradually expands to 39 ft wide at the face of the Upper Main Canal Headworks. The channel runs 118 ft along the centerline of flow and is constructed with a gradual bend to the south as it enters the TID non-Project Upper Main Canal.

The original invert of the channel was constructed at an elevation of approximately 281.2 ft but was excavated and rebuilt at a lower elevation of nearly 278 ft in 1980 to improve the irrigation flow delivery capacity to the TID Upper Main Canal. TID currently maintains an 18-in pipe in an open position, which continuously delivers flow to the sluice gate channel downstream of the sluice gates. This water flows into the tailrace just upstream of the powerhouse. The flow quantity is not measured but is estimated to be approximately 5 to 10 cfs.

Located at the west side of the concrete channel, the penstock intake structure contains a trashrack structure and three 7.5-ft-wide by 14-ft-high concrete intake bays that deliver water to the two penstocks. Manually-operated steel gates are used to shut off flows through these intakes. Immediately upstream and adjacent to the penstock intakes are two automated 5-ft-high by 4-ft-wide sluice gates that discharge water over a steep rock outcrop and sluice gate channel to the tailrace just upstream of the powerhouse.

The non-Project TID irrigation canal headworks structure was originally constructed with five 5-ft-wide by 8.3-ft-high outlets controlled by fabricated steel gates. In 1980, a sixth gate was added as part of the rehabilitation of the forebay. The sixth gate is the same dimensions of the original five gates. All the 1980 modifications were performed to improve the control of flows as part of improvements to the TID irrigation system.

### **3.6 La Grange Powerhouse**

The La Grange powerhouse is located approximately 0.2 miles downstream of LGDD on the south (left) bank of the Tuolumne River. The power plant is owned and operated by TID. Water diverted through the TID intake and tunnel can enter the two penstocks that deliver flow to the powerhouse. The two-unit powerhouse was built in 1924. The powerhouse is a 72-ft by 29-ft structure with a reinforced concrete substructure and steel superstructure. The intakes for the two penstocks are located in the west (right) side of the forebay. The penstock for Unit 1 is a 235-ft-long, 5-ft-diameter steel pipe. The penstock for Unit 2 is a 212-ft-long, 7-ft-diameter steel pipe.

There have been no modifications to the powerhouse since its original construction in 1924, except for routine maintenance and repairs.

### **3.7 Turbines, Generators, and Accessory Equipment**

The La Grange powerhouse contains two turbine-generator units originally installed circa 1924/1925. The turbine of the smaller unit (Unit 1) contains a Voith runner rated, at its cavitation limit, at 1,650 horsepower at 140 cfs and 115 ft of net head. The larger unit (Unit 2) also contains a Voith runner rated, at its cavitation limit, at 4,950 horsepower at 440 cfs and 115 ft of net head. The actual net head at the plant varies with flow, which affects flow capacity and unit output. The runners of the original turbine-generator units were replaced with the current Voith runners in 1989.

Historically, the flow capacity of the original 1924 units exceeded 600 cfs. The units with the Voith replacement runners have a combined capacity of about 580 cfs at the guaranteed maximum capacity (i.e., their cavitation limit). The original Unit 1 design was an unconventional configuration, even for the 1910/1920s, consisting of a single horizontal Francis turbine coupled to two 500-kilowatt generators, one on each side of the turbine. The powerhouse has a minimum hydraulic capacity of roughly 100 cfs.

This two-generator configuration was replaced with an industry-standard single-generator configuration as part of the 1989/1990 rehabilitation work. The original Unit 2 design was a conventional configuration consisting of a single vertical Francis turbine coupled to a single 3,750-kilowatt generator. At the turbines' guaranteed maximum capacity, the combined generator output is approximately 4.7 MW.

### **3.8 Substation and Transmission Line**

There are no FERC-jurisdictional transmission lines associated with the La Grange Project. The transmission line connecting the La Grange Powerhouse to the grid originates at the 4.16-/69-kV transformer in the substation located on the east side of the powerhouse. This transmission line connects to both TID's Tuolumne Line No. 1 and its Hawkins Line. In the event that the La Grange Project powerhouse is decommissioned in the future, this transmission line would need to be retained to provide power needed to operate the Main Canal Headworks associated with the irrigation canal systems and the sluice gates. Therefore, under FERC's transmission line jurisdictional criteria, the transmission line currently serves as part of the existing distribution/transmission grid and, therefore, would not fall under FERC jurisdiction.

**ATTACHMENT B: CONSOLIDATED INSTREAM FLOW  
REQUIREMENTS**

**FINAL WATER QUALITY CERTIFICATION  
FOR  
DON PEDRO HYDROELECTRIC PROJECT  
AND  
LA GRANGE HYDROELECTRIC PROJECT**

**JANUARY 2021**

**Consolidated Instream Flow Requirements in  
Conditions 1.B, 1.C, and 1.D (provided for illustrative purposes)**

**Attachment B, Table 1 Consolidated Instream Flow Requirements Downstream of La Grange Dam, River Mile 51.7**

Time Period	W (cfs)	AN (cfs)	BN (cfs)	D (cfs)	C (cfs)	Pulse Flows (TAF)	Function	Bay-Delta Plan Flows <sup>1</sup>
January 1 – 31	225	225	225	200	200		Wet season base flow	LSJR Feb – June flow objectives
February 1 – 15	225	225	225	200	175			
February 16 – 28/29	225	225	225	200	175	109,091 AF in W & AN; 98,182 AF in BN; 76,364 AF in D; 49,091 AF in C <sup>2</sup> -----	Floodplain activation pulse & wet season base  -----	
March 1 – April 15	250	250	250	225	200			
April 16 - 30	275	275	275	250	200	Plus 150 TAF in W & AN; 100 TAF in BN; 75 TAF in D; 35 TAF in C <sup>3</sup>	Outmigration pulse & wet season base	
May 1 – 15	275	275	275	250	200			
May 16 – 31	300	300	300	275	225			
June 1 – 30	200	200	200	200	200			July – January adaptive methods allow flow shifting, if approved
July 1 – September 30	350	350	350	300	300		Dry season base flow	
October 1 – 15	350	350	350	300	300	Plus 20 TAF in W, AN; 15 TAF in BN & D; 10 TAF in C	Fall pulse flow window & dry season base flow	
October 16 – November 30	275	275	275	225	200			
December 1 – 31	275	275	275	225	200		Dry season base flow	

- 1) When LSJR flow requirements exceed minimum instream base flows, LSJR requirements control and can also be used to meet Conditions 1.B and 1.C.
- 2) For BN, D, or C years that occur in a sequence that starts with a D or C year and contains no W or AN years then dry year off-ramps will apply, in which case no floodplain pulse will be required for D and C years and the pulse will be reduced to 76,364 AF for BN years.
- 3) In a sequence of C and D years, off ramps are applied to the spring pulse flow volume. When these off ramps are applied, the D year spring pulse flow volume is reduced to 45 TAF, and the C year spring pulse flow volume is reduced to 11 TAF.

Abbreviations: cfs – cubic feet per second; LSJR – Lower San Joaquin River; AF – acre-feet; TAF – thousand acre-feet; W – Wet, AN – Above Normal, BN – Below Normal, D – Dry, C – Critical.

**Attachment B, Table 2 Consolidated Instream Flow Requirements Downstream of Potential New Point or Points of Diversion or Rediversion, River Mile 25.9**

Time Period	W (cfs)	AN (cfs)	BN (cfs)	D (cfs)	C (cfs)	Pulse Flows (TAF)	Function	Bay-Delta Plan Flows <sup>2</sup>	
January 1 – 31	225	225	225	200	200		Wet season base	LSJR Feb – June flow objectives	
February 1 – 15	225	225	225	200	175				
February 16 – 28/29	225	225	225	200	175	109,091 AF in W & AN; 98,182 AF in BN; 76,364 AF in D; 49,091 AF in C <sup>2</sup> ----- Plus 150 TAF in W & AN; 100 TAF in BN; 75 TAF in D; 35 TAF in C <sup>3</sup>	Floodplain activation pulse & wet season base		
March 1 – April 15	250	250	250	225	200				----- Outmigration pulse & wet season base
April 16 – 30	275	275	275	250	200				
May 1 – 15	275	275	275	250	200				
May 16 – 31	300	300	300	275	225				
June 1 – 30	100	100	100	75	75				
July 1 – September 30	200	200	200	200	200		Dry season base flow	July – January adaptive methods allow flow shifting, if approved	
October 1 – 15	200	200	200	200	200	Plus 20 TAF in W, AN; 15 TAF in BN & D; 10 TAF in C	Fall pulse flow window & dry season base flow		
October 16 – November 30	275	275	275	225	200				
December 1 – 31	275	275	275	225	200		Dry season base flow		

- 1) When LSJR flow requirements exceed minimum instream base flows, LSJR requirements control and can also be used to meet Conditions 1.B and 1.C.
- 2) For BN, D, or C years that occur in a sequence that starts with a D or C year and contains no W or AN years then dry year off-ramps will apply, in which case no floodplain pulse will be required for D and C years and the pulse will be reduced to 76,364 AF for BN years.
- 3) In a sequence of C and D years, off ramps are applied to the spring pulse flow volume. When these off ramps are applied, the D year spring pulse flow volume is reduced to 45 TAF, and the C spring pulse flow volume is reduced to 11 TAF.

Abbreviations: cfs – cubic feet per second; LSJR – Lower San Joaquin River; AF – acre-feet; TAF – thousand acre-feet; W – Wet, AN – Above Normal, BN – Below Normal, D – Dry, C – Critical.

**EXHIBIT 3:  
ORDER DENYING STAY**

STATE OF CALIFORNIA  
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY  
STATE WATER RESOURCES CONTROL BOARD

ORDER WQ 2021-0007-EXEC

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IN THE MATTER OF THE REQUEST FOR STAY OF  
WATER QUALITY CERTIFICATION BY TURLOCK IRRIGATION DISTRICT AND  
MODESTO IRRIGATION DISTRICT

**Order Denying Stay**

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BY THE EXECUTIVE DIRECTOR:

**1.0 INTRODUCTION**

On January 15, 2021, the State Water Resources Control Board's (State Water Board or Board) Executive Director issued a water quality certification (certification) under section 401 of the Clean Water Act for the Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, Federal Energy Regulatory Commission Project Nos. 2299 and 14581, respectively.<sup>1</sup> The State Water Board received timely petitions for reconsideration of the certification from four groups of petitioners: (i) Turlock Irrigation District and Modesto Irrigation District (collectively, Districts); (ii) the City and County of San Francisco; (iii) the Bay Area Water Supply and Conservation Agency; and (iv) the Tuolumne River Trust, California Sportfishing Protection Alliance, Trout Unlimited, American Rivers, American Whitewater, Merced River Conservation Committee, Friends of the River, Golden West Women Flyfishers, Central Sierra Environmental Resource Center, Tuolumne River Conservancy, and Sierra Club Mother Lode Chapter.

The Districts' Petition for Reconsideration and Request for Stay (Petition) requests that the State Water Board withdraw the certification in its entirety. The Petition also requests

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<sup>1</sup> In the Matter of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District, Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, Federal Energy Regulatory Commission Project Nos. 2299 and 14581 (Jan. 15, 2021). The State Water Board has delegated authority to act on applications for certification to the Executive Director. (Cal. Code Regs., tit. 23, § 3838, subd. (a).)

that the State Water Board stay the certification during the period while the Board considers the Petition. This Order addresses only the Districts' request for stay. The merits of the Districts' and other parties' petitions for reconsideration will be decided at a later date. For the reasons below, this Order denies the request for stay.

## **2.0 BACKGROUND**

The Don Pedro Hydroelectric Project and La Grange Hydroelectric Project (collectively, Projects) are located on the Tuolumne River in Tuolumne and Stanislaus Counties, California. On April 28, 2014, the Districts filed an application with the Federal Energy Regulatory Commission (FERC) for a new license to continue to operate and maintain the Don Pedro Hydroelectric Project. The license expired on April 30, 2016, and the Districts continue to operate the Don Pedro Hydroelectric Project under annual licenses. On October 11, 2017, the Districts filed an application for an original license with FERC to operate and maintain the La Grange Hydroelectric Project. The applications for a new and original license are still pending before FERC.

In December 2018, in response to the continuing decline of the Bay-Delta ecosystem, the State Water Board adopted amendments to the Water Quality Control Plan for the San Francisco Bay/Sacramento-San Joaquin Delta Estuary (Bay-Delta Plan) that include new and revised water quality objectives for the Lower San Joaquin River (LSJR) and its three salmon-bearing tributaries, the Stanislaus, Tuolumne, and Merced Rivers and revised salinity water quality objectives for the southern Delta. The LSJR flow objectives require a portion of flow be maintained in the three tributaries during certain times of year to ensure suitable habitat and migratory pathways for native fish.

Issuance of a FERC license is a federal action that requires certification under section 401 of the Clean Water Act. (33 U.S.C. § 1341.) Before FERC can issue a license, a section 401 certification issued by the State Water Board or a waiver of section 401 authority is required. In order to issue a certification, the State Water Board must have sufficient information to show that operation of the Projects is consistent with both water quality objectives and the protection of the beneficial uses designated for the Tuolumne River and the San Joaquin River in the Water Quality Control Plan for the Sacramento River Basin and the San Joaquin River Basin and in the Bay-Delta Plan. Any certification issued by the State Water Board must include conditions that implement these requirements and any other appropriate requirement of state law. (33 U.S.C. § 1341(d).

On July 20, 2020, the Districts filed requests with the State Water Board for section 401 certification of the Projects.<sup>2</sup> On October 2, 2020, the Districts filed a petition requesting

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<sup>2</sup> Previously, the Districts requested certification for the Projects from the State Water Board on January 26, 2018, and April 22, 2019. The State Water Board timely denied the requests without prejudice on January 24, 2019, and April 20, 2020, respectively. The

FERC to find that the State Water Board has waived its certification authority for the Projects. On November 19, 2020, the Districts filed a formal withdrawal of their July 20, 2020 requests for certification based on their argument that the State Water Board had waived its certification authority under section 401. The State Water Board issued a draft certification for the Projects on November 30, 2020, and a final certification on January 15, 2021. On January 19, 2021, FERC denied the Districts' petition and found that the State Water Board had not waived its certification authority for the Projects.

The Districts timely petitioned the State Water Board for reconsideration of the certification and requested a stay pending the Board's reconsideration decision.

### **3.0 LEGAL STANDARD FOR STAY REQUESTS**

A stay is extraordinary relief that is granted in few cases. In order to grant a stay, the State Water Board must find that a petitioner seeking a stay has alleged facts and produced proof of: (1) substantial harm to the petitioner or to the public interest if the stay is not granted; (2) lack of substantial harm to other interested persons and the public interest if a stay is granted, or the harm that would result from the stay being granted is substantially outweighed by the harm that would occur if no stay is granted; and (3) substantial questions of law or fact regarding the disputed action. (Cal. Code Regs., tit. 23, § 3869, subd. (d)(1)(A)-C.) A petitioner must provide facts and proof of each of the three factors in order for a stay to be granted. Failure to meet any of the elements will result in denial of the stay request.

In addition, the issue of whether a stay is appropriate is evaluated in the temporal sense—a petitioner must prove that it will suffer substantial harm if a stay is not granted for the relatively brief period pending resolution of the petition on the merits. (State Water Board Order WQ 2006-0007 (*Boeing Company*), p. 4; State Water Board Order WQ 2011-0007 (*Merced Irrigation District*), p. 6; State Water Board Order WQO 2002- 0007 (*County of Los Angeles*), p. 3.)<sup>3</sup> Thus, the issue before the State

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Districts, as lead agencies under the California Environmental Quality Act (CEQA), had not begun the environmental analysis required under CEQA, FERC had not completed its National Environmental Policy Act analysis, and the State Water Board could not determine compliance with water quality standards at the times the requests for certification were denied.

<sup>3</sup> Certain water quality orders cited address requests for stay pursuant to California Code of Regulations, title 23, section 2053, which does not apply to this matter. Section 2053 applies to the State Water Board's review of an action by a Regional Water Quality Control Board. Nonetheless, section 2053 requires facts and proof of the same factors as those required by section 3869 and, thus, the discussion of the factors under section 2053 also informs the consideration of the factors under section 3869.

Water Board is not whether the Districts might prevail on any of the merits of their claims or suffer substantial harm over the term of the federal license(s), once issued.

#### **4.0 DISCUSSION**

##### **4.1 The Districts have not shown substantial harm to them or to the public interest if a stay is not granted**

The Districts allege that unless the certification is stayed, substantial harm will follow from implementation of the certification's requirements. They assert that the certification is immediately enforceable under state law (citing Water Code section 13385, subdivision (a)(5)) and that FERC could incorporate some or all of the conditions of the certification into the Districts' license(s) at any time. The Districts also cite to the declaration of Dr. Susan Burke in support of their petition for reconsideration and request for stay. The declaration includes a copy of Dr. Burke's report on "Estimating Changes in Agricultural Production Impact Assessment Methodology Technical Memorandum," dated January 15, 2021,<sup>4</sup> which estimates the economic impacts of the certification on the agricultural economy of Stanislaus and Merced Counties over a 42-year study period for three metrics (output, jobs, and labor income), based on certain modeling assumptions.

State Water Board regulations specify, however, that a petitioner must show "substantial harm to the petitioner or to the public interest *if a stay is not granted.*" (Cal. Code Regs., tit. 23, § 3869, subd. (d)(1)(A), italics added.) The only costs relevant to an analysis for purposes of a stay are those costs that may be incurred pending the State Water Board's decision on the merits of the Districts' petition for reconsideration. The Districts' economic estimates do not reflect the actual costs that may be incurred during the reconsideration period because compliance with the certification is not anticipated while it is pending reconsideration, or, as discussed below, before FERC issues the federal licenses for the Projects.

Moreover, the Districts are unlikely to incur any significant actual costs associated with implementation of the certification before the State Water Board acts on the reconsideration request. The Districts do not provide any facts to support their suggestion that FERC could incorporate some or all of the conditions of the certification into the Districts' licenses before the State Water Board takes final action on the Districts' petitions for reconsideration. FERC's licensing process is ongoing, and the additional procedural requirements FERC must follow are almost certain to take substantially longer than the State Water Board will take to act on the Districts' petitions for reconsideration. For example, section 7 of the Endangered Species Act (ESA) requires federal agencies to consult with the United States Fish and Wildlife Service or the National Marine Fisheries Service (NMFS), or both, before engaging in a discretionary action that may

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<sup>4</sup> The footer on the report is dated February 2021.

affect listed species or critical habitat. (16 U.S.C. § 1536.) By letter dated October 2, 2020, NMFS notified FERC that NMFS had closed out FERC's previous consultation requests pursuant to ESA section 7 and the Magnuson-Stevens Fishery Conservation and Management Act, 16 U.S.C. 1801 et seq., due to inactivity. FERC has yet to reinitiate its consultation with NMFS. There is no information to support the conclusion that FERC will imminently issue licenses incorporating some or all of the certification.

Additionally, the asserted prospect of enforcement by the State Water Board generally does not support a stay. It is not the State Water Board's practice to seek enforcement while a petition for reconsideration of a certification is pending. Even where the potential for civil and administrative enforcement were not speculative, the State Water Board has rejected the possibility, or even probability, of enforcement actions as justification for a requested stay because it is very unlikely that the enforcement action would be concluded during the time a stay was in place. (State Water Board Order WQ 2006-0007 (*Boeing Company*), pp. 9-10.) If enforcement is proposed or initiated, the District may seek reconsideration or a stay of the action at that time

Moreover, the State Water Board does not intend to enforce the certification conditions before the federal license is issued (and even then only if enforcement is warranted). In the context of state regulation of FERC-licensed hydroelectric projects, the state's exercise of its state law authority independent of section 401 of the Clean Water Act is subject to Federal Power Act preemption. (*Karuk Tribe of Northern California v. California Regional Water Quality Control Bd., North Coast Region* (2010) 183 Cal.App.4th 330.)<sup>5</sup> While section 401 makes applicants subject to the state's procedural requirements for certification, the requirement for compliance with the conditions of certification takes effect upon issuance of the federal permit or license. (33 U.S.C. § 1341(d).) Accordingly, there is substantial doubt that the state has authority to enforce the conditions of certification for a FERC-licensed hydroelectric project until and unless the license subjected to the certification is issued. Indeed, the State Water Board has never sought to enforce a certification before the license is issued. In sum, the possibility of enforcement by the State Water Board and, in particular, the conclusion of any enforcement action during the period a stay would be in effect, is far too speculative to warrant a stay.

The Districts have failed to prove substantial harm justifying a stay of the certification while their petition for reconsideration is pending.

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<sup>5</sup> State Water Board Order 2003-0017-DWQ does not apply here. The order applies to discharges of dredged or fill material regulated under Clean Water Act section 404 and issues water discharge requirements to persons who are proposing to discharge dredged or fill material where the discharge is also subject to Clean Water Act section 401 certification. It does not pertain to Clean Water Act section 401 certification of FERC-licensed hydroelectric projects unless expressly provided by the certification.

#### **4.2 The Districts have not shown a lack of substantial harm to other interested persons and the public interest if a stay is granted**

As with their argument concerning harm if a stay is not granted, the Districts' arguments concerning a lack of substantial harm to other interested persons and the public if a stay is granted fail to distinguish between harm during the period over which the State Water Board considers the petitions for reconsideration and harm during the 40 to 50 years the FERC license will be in effect. Because the burden of proof is on the Districts, this discussion briefly focuses on the arguments made by the Districts and does not speculate as to the arguments the Districts could have made if they had focused on the limited period a stay would be in effect. It bears emphasis that a stay will not be granted simply because there would be little harm in doing so—it also must be demonstrated that there will be substantial harm to the petitioners or the public interest from not granting a stay.

The Districts allege that a stay would not cause harm because the Legislature has already determined that the uses to which the Districts are putting their water are the highest uses and the certification does not provide any significant benefits. While the Districts fail to address harm during the relatively short period before the State Water Board acts on the petition for reconsideration, this order briefly addresses the issues raised by the Districts' arguments – one issue amounts to a legal argument regarding whether the State Water Board has authority to adopt conditions to protect instream beneficial uses and another mischaracterizes a model referenced by the Board in the environmental document supporting the Bay-Delta Plan amendments.

The Districts first cite to Water Code section 106, which expresses the policy of the state “that the use of water for domestic purposes is the highest use of water and that the next highest use is for irrigation.” The Districts suggest that it is improper to prioritize fish and wildlife beneficial uses in light of section 106, alleging that the certification would take water from these “highest” municipal and agricultural uses “and put it to environmental uses the Legislature has deemed less important.” (Petition, p. 72.) Thus, the Districts conclude, the “Legislature has already determined that the balance of harms tips strongly against the Order.” (*Ibid.*)

The priorities in Water Code section 106 are important, but they are not absolute. Water Code section 107 expressly declares that the declaration of policy in the same chapter (Wat. Code, §§ 100 - 113) “is not exclusive, and all other or further declarations of policy in this code shall be given their full force and effect.” Thus, section 106 must be considered in the context of other statutory declarations of policy that also establish policies for the administration and protection of the state's water resources. Importantly, the Porter-Cologne Water Quality Control Act establishes state policy that the “quality of all the waters of the state shall be protected for use and enjoyment by the people of the state” and “activities and factors which may affect the quality of the waters of the state shall be regulated to attain the highest water quality which is reasonable, considering all demands being made and to be made on those waters and the total values involved . . . .” (Wat. Code, § 13000.) The State Water Board is thus required to formulate and adopt

water quality control plans consistent with this policy (§§ 13240, 13170) and which contain water quality objectives that will ensure the reasonable protection of beneficial uses (§ 13241). This includes the reasonable protection of fish and wildlife beneficial uses. (*Id.*, § 13050, subd. (f).)

The California Supreme Court has explained that the primary function of Water Code sections 106 and 106.5 (pertaining to municipal water rights) is to establish priorities among competing appropriators, but that the sections also declare principles of California water policy applicable to any allocation of water resources. (*National Audubon Society v Superior Court* (1983) 33 Cal.3d 419, 447, fn 30.) In the latter context, the Court explained that the policy must be read “in conjunction with later enactments requiring the consideration of in-stream uses . . . and judicial decisions explaining the policy embodied in the public trust doctrine.” (*Ibid.*) Thus, the Court concluded “neither domestic and municipal uses nor in-stream uses can claim an absolute priority.” (*Ibid.*) Contrary to the Districts’ assertion, section 106 does not support the conclusion that the weighing of harms tips against the certification.

The Districts also assert that setting aside the certification will not cause any significant harm to the environment because the SalSim analysis in the Substitute Environmental Document (SED) supporting the 2018 Bay-Delta Plan amendments<sup>6</sup> shows that the unimpaired flows would have an insignificant benefit to salmon in comparison to the millions of fish produced from state and federal hatcheries. SalSim is a life-history population simulation model for fall-run Chinook salmon originating from the San Joaquin River and its upper three east-side salmon-bearing tributaries (Stanislaus, Tuolumne, and Merced Rivers) developed by the California Department of Fish and Wildlife and others. The Districts’ assertion mischaracterizes the State Water Board’s use of SalSim in the SED. The SED discusses the SalSim model’s application and limitations, including providing a “use advisory,” and is quite clear that the State Water Board did not rely on SalSim due to the model’s limitations, either for impact determinations in the SED or for its conclusions regarding fish benefits.<sup>7</sup> Moreover, as explained in the SED, scientific information strongly supports the LSJR flow objectives, which require inflow conditions sufficient to support and maintain the natural production of viable native San Joaquin River watershed fish populations migrating through the Delta, and their substantial benefits.

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<sup>6</sup> Final Substitute Environmental Document in Support of Potential Changes to the Water Quality Control Plan for the San Francisco Bay/Sacramento-San Joaquin Delta Estuary (Dec. 12, 2018).

<sup>7</sup> For example, SalSim is discussed in SED Chapter 19, *Analyses of Benefits to Native Fish Populations from Increased Flow between February 1 and June 30*, and Master Response 3.1, *Fish Protection*, as well as in other SED locations.

Finally, the Districts' declaration addresses the modelled estimated economic impacts of the certification on the regional agricultural economy and does not provide any evidence of lack of harm to other interested persons or the public interest if the stay is granted.

#### **4.3 Substantial questions of fact or law regarding the disputed action**

The Districts point to arguments in their petition for reconsideration that there are substantial questions of law and fact regarding the certification. They assert that there is no jurisdiction for the certification, the certification violates the law, and the evidence does not support the certification. Because section 3869 requires a showing of all three factors discussed above, and the Districts have not shown substantial harm to them or the public interest, it is unnecessary to address the legal arguments in this order.

#### **5.0 CONCLUSION**

The Districts' request for a stay while a decision on their petition for reconsideration is pending is denied because the Districts have failed to meet their burden of demonstrating that (i) there will be substantial harm to the Districts or the public interest if the stay is not granted, (ii) neither the public interest nor other interested persons will suffer substantial harm if the stay is granted, and (iii) substantial questions of fact or law regarding the disputed action exist.

Nothing in this order implies a decision by the State Water Board on the merits of the Districts' petition for reconsideration. The merits of the petition will be decided at a later date.

March 15, 2021

Date



Eileen Sobeck  
Executive Director

**EXHIBIT 4:  
FLOOD PLAIN RESTORATION  
COST ESTIMATE**

**RESPONSE TO FEBRUARY 16, 2018 REQUEST FOR ADDITIONAL  
INFORMATION, RESOURCE AGENCY LATE FILING, AND  
OTHER RELATED INFORMATION**

**ATTACHMENT N**

**BASIS OF UNIT COST DEVELOPMENT FOR  
USFWS AND CDFW 10(J) RECOMMENDATIONS  
REGARDING FLOODPLAIN RESTORATION**

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# Technical Memorandum

Date: May 02, 2018

To: Turlock and Modesto Irrigation Districts

From: Daniel March, PE and Michael Garelo, PE (HDR)

Subject: **Basis of unit cost development for USFWS and CDFW 10(j) recommendations regarding floodplain restoration**

## Introduction

This Technical Memorandum (TM) summarizes the development of order of magnitude unit costs representative of the level of effort required to perform floodplain reclamation and restoration adjacent to the lower Tuolumne River. The unit cost is developed using information and knowledge obtained by the Turlock Irrigation District (TID) and HDR Engineering, Inc. (HDR) through the implementation of floodplain restoration projects in the past decade. This final range of unit costs is intended to provide a gross estimate to be scaled to develop high-level cost estimates for floodplain restoration efforts recommended by the USFWS and CDFW in their January 29, 2018 10(j) recommendations on the Don Pedro Project. Neither the agencies, nor the authors of this memo, have verified whether suitable conditions for additional restoration projects even exist in the lower Tuolumne River.

## Basis of Costs

Any potential floodplain restoration efforts along the banks of the Tuolumne River would require work under challenging conditions through the gravel mining reach, through Special Run Pool reaches, or through agricultural reaches. Solutions to working with private landowners, getting access (temporary and/or permanent) through active mining operations or agricultural land, acquisition of aggregate or mineral rights, reclamation of tailings ponds, and other types of land use challenges must be identified. A previously designed project was identified and used as the basis of cost to estimate the level of effort and associated cost that would be required. The resulting cost was then divided by the modified floodplain area to generate a unit cost that can be applied on a per acre basis.

For this activity, the previous project estimate developed by TID titled "Tuolumne River Channel Restoration Project: MJ Ruddy – Warner – Deardorff Mining Reaches" located at RM 35.2 to 37.5 was used to evaluate the work tasks and costs required to accomplish the goal of floodplain restoration. Sub reaches of the project were originally designed for TID in 2002 and 2004 and all three reaches were consolidated as one project in 2010. All potential cost items and singular unit costs were escalated to reflect 2018 US dollars. Total project costs were then used to develop unit costs per acre. Base costs are developed to an order of magnitude level of accuracy and therefore the recommended cost per unit acre is provided as a potential range calculated as -20% to +40% of the base unit cost. The basis of costs include the following phases of work:

1. Project formulation, design, and development of construction drawings – Development of specific project objectives, identification of project extents, preliminary design, site surveying and characterization, final design, development of quantities, preparation of contract documents for the purpose of bidding, and coordination among stakeholders and resource agencies.
2. Project right-of-way and easement acquisition – Landowner outreach, identification of temporary and permanent right-of-way limits, development of preliminary right-of-way drawings, verification of mineral rights acquisition costs, verification of real estate value, and final easement or property acquisition.
3. Procurement of nursery stock – Procurement of native plant nursery stock one-year in advance of project construction. Costs include rearing, delivering, and installing native plant materials anticipated for the project.
4. Construction – Execution of a contractual agreement with a prime contractor to provide all labor, equipment, and materials (with the exception of native plants) and installing the project as detailed in the approved drawings and specifications.
5. Post construction monitoring and plant management (assumed to be a minimum of 5 years) – This line item includes carrying forth an agreement with the native plant nursery to actively manage native plantings and perform annual monitoring reports that are to be submitted to the resource agencies as part of the project permitting requirements. Plant management includes non-native weed eradication within the project limits, native plant replacement, and temporary irrigation systems. Monitoring includes collection of water table data, plant survival, and plant replacement activities.

The following project elements describe the example used:

- 134 total acres of floodplain reclaimed and revegetated along 2.8 miles of river;
- 1 mile of water control berm to isolate flood flows from tailings ponds, mining operations, and agricultural land uses (not in conformance with FEMA regulatory requirements);
- 16 acres of existing tailings ponds reclaimed;
- Presence of engineered log jams and other forms of engineered habitat and river training elements were not included;
- The project occurs in an active aggregate mining reach; and
- Access to both sides of the river was required in perpetuity for mining and native plant management operations (performed via railcar bridge in this case).

### **Estimate Approach**

The revised opinion of probable project costs (OPPC) uses volumes from the MJ Ruddy – Warner – Deardorff Mining Reaches restoration project with updated unit costs to reflect assumed 2018 construction costs. A detailed breakdown of all line items is provided in Appendix 1.

1. OPPC for the 100% design of the MJ Ruddy Reach of the Tuolumne River Restoration project prepared for TID in 2002 and 2004 was used as the basis of this OPPC.
2. Unit costs were updated to reflect 2018 US dollars.

3. Gravel mineral rights acquisition costs were computed using minable gravel volumes.
4. Gold mineral rights acquisition costs were computed using minable tonnage resulting from the Mineral Report created for the MJ Ruddy Reach in 2004 (HDR, 2004), averaged site specific fine gold ounces/ton, and current (4/2018) gold prices.
5. Administrative costs are based on typical percentage of construction costs.
6. Total project cost includes administrative, construction, right-of-way, mineral rights and easements.
7. Total project costs are divided by the area of floodplain formed in the example project resulting in cost/acre that are scalable for high level cost estimates of potential projects.

## Results

Detailed calculations and results are provided in Appendix 1. A summary of results is provided below. Table 1 provides a summary of costs estimated for the example project which resulted in 134 acres of floodplain restoration. Table 2 provides a range of unit costs for both construction and total project costs (including right-of-way acquisition and implementation costs). The base unit costs of \$262,000/acre and \$385,000/acre were the result of the total construction costs and total project costs divided by the total number of floodplain acres (134). These values are expressed as a range of potential costs (-20% and +40% of the base unit cost) to account for the lack of specificity associated with the 10(j) recommendations.

**Table 1. Summary of example project costs.**

Cost Item Description	\$US (2018)
Project formulation, design, administration, and owner construction management	\$ 13,304,940
Project right-of-way and easement acquisition	\$ 3,245,364
Procurement, installation, management, and monitoring of nursery stock	\$ 1,245,000
Construction	\$ 33,768,000
<b>Total Example Project Costs</b>	<b>\$ 51,563,304</b>

**Table 2. Summary of unit costs expressed in \$US (2018) per acre of floodplain.**

Unit Cost Description	LOW (-20%)	BASE	HIGH (+40%)
Unit cost of construction and revegetation	\$ 209,600	\$ 262,000	\$ 366,800
Unit cost of total project costs	\$ 308,000	\$ 385,000	\$ 539,000

## References Cited

HDR. 2004. Tuolumne River Restoration Project - MJ Ruddy Reach Mineral Report. Prepared for Turlock Irrigation District, November 2004.

## Appendix 1 – Cost Data and Calculations

**TURLOCK AND MODESTO IRRIGATION DISTRICTS  
LA GRANGE HYDROELECTRIC PROJECT FERC NO. 14581  
PRELIMINARY FLOODPLAIN GRADING - PROJECT IMPLEMENTATION AND CONSTRUCTION COSTS  
SUMMARY OF TOTAL AND UNIT COSTS (\$US, 2018)**

**Table 1 - Example project ROW and easement acquisition costs.**

<b>PROJECT ROW AND MINERAL RIGHTS COSTS</b>	<b>UNITS</b>	<b>UNIT COST</b>	<b>QUANTITY</b>	<b>COST</b>
RIGHT-OF-WAY ACQUISITION, PERM	AC	\$15,000	134	\$2,008,800
RIGHT-OF-WAY ACQUISITION, TCE	AC	\$1,000	10	\$9,500
MINERAL RIGHTS ACQUISITION (GRAVEL)	AC	\$5,616	134	\$752,524
MINERAL RIGHTS ACQUISITION (GOLD)	AC	\$3,541	134	\$474,540
<b>TOTAL PROJECT ROW AND MINERAL RIGHTS COSTS</b>				<b>\$3,245,364</b>

**Table 2 - Summary of example OPCC (rounded to \$1,000).**

<b>COST ITEM DESCRIPTION</b>	<b>BASE OPCC W/ CONT</b>
PRIME CONSTRUCTION COSTS	\$33,768,000
NATIVE PLANT NURSERY COSTS	\$1,245,000
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$35,013,000</b>

**Table 3 - Example project implementation costs shown as a percentage of the OPCC.**

<b>COST ITEM DESCRIPTION</b>	<b>PERCENTAGE OF OPCC</b>
CONSTRUCTION MANAGEMENT (Owner)	8.00%
PROCUREMENT	4.00%
ENGINEERING/CONSULTING	10.00%
PERMITTING	6.00%
PROJECT ADMINISTRATION	10.00%
<b>TOTAL PERCENTAGE OF OPCC</b>	<b>38.00%</b>

**Table 4 - Example project implementation and total project costs.**

<b>COST ITEM DESCRIPTION</b>	
TOTAL PROJECT IMPLEMENTATION COSTS (from Table 3)	<b>\$13,304,940</b>
TOTAL CONSTRUCTION COSTS (from Table 2)	<b>\$35,013,000</b>
TOTAL ROW AND MINERAL RIGHTS COSTS (from Table 1)	<b>\$3,245,364</b>
<b>TOTAL PROJECT COSTS</b>	<b>\$51,563,304</b>
<b>TOTAL PROJECT ACREAGE (ACRES)</b>	<b>134</b>

**Table 5 - Project implementation and total project costs shown as cost per acre of floodplain restored.**

<b>UNIT COST DESCRIPTION</b>	<b>LOW (-20%)</b>	<b>BASE (PER ACRE)</b>	<b>HIGH (+40%)</b>
UNIT COST OF CONSTRUCTION	\$209,600	\$262,000	\$366,800
UNIT COST INCLUDING ALL PROJECT COSTS	\$308,000	\$385,000	\$539,000

**TURLOCK AND MODESTO IRRIGATION DISTRICTS  
PRELIMINARY PROJECT CONSTRUCTION COSTS**

**EXAMPLE WARNER-DEARDORF-MJRUDDY REACH - LOWER TUOLUMNE RIVER**

<b>PRIME CONSTRUCTION CONTRACTOR COSTS</b>			WD-MJ Ruddy Combined Reaches		
			Area	134	acres
			Imp. Length	2.8	miles
Item	Description	Unit	Unit Price	Quantity	Item Price
1	Care of water (trenching, shoring, bypass channel)	LS	\$ 75,000	1	\$ 75,000
2	TOTAL PROJECT ROW AND MINERAL RIGHTS COSTS	ACRE	\$ 3,500	48	\$ 167,584
3	Cobble Imported Fill (based on La Grange Site)	CY	\$ 25	474,627	\$ 11,865,675
4	Imported Topsoil Fill (based on Santa Fe Agg Site)	CY	\$ 10	160,025	\$ 1,600,250
5	Dike Embankment (Imported Cobble)	CY	\$ 25	135,258	\$ 3,381,450
6	Dike Embankment (Imported Soil)	CY	\$ 10	72,129	\$ 721,290
7	Onsite Cut/Fill	CY	\$ 8	491,655	\$ 3,933,240
8	Spawning Gravel	CY	\$ 35	19,496	\$ 682,360
9	Construct Waterside Access Ramp	EA	\$ 24,000	4	\$ 96,000
10	Construct Landside Access Ramp	EA	\$ 6,000	1	\$ 6,000
11	Equalization Saddles (50-Feet)	EA	\$ 76,300	1	\$ 76,300
12	Rock Filled Flow Channel (Cobble Material)	LS	\$ 25,000	2	\$ 50,000
13	Place 1/2 Ton Rock Slope Protection	TON	\$ 60	440	\$ 26,400
14	Place 1/4 Ton Rock Slope Protection	TON	\$ 60	2,520	\$ 151,200
15	Flatcar Bridge	LS	\$ 283,500	1	\$ 283,500
16	Construct Sante Fe Agg Bridge Approach Road	CY	\$ 25	200	\$ 5,000
17	Construct Temporary Haul Road around Bridge Const.	LS	\$ 20,000	1	\$ 20,000
18	Construct Monitoring Survey Benchmarks	EA	\$ 750	16	\$ 12,000
19	Remove Miscellaneous Debris from Stream	LS	\$ 15,000	2	\$ 30,000
20	Protect Existing Trees in Place (Misc. Costs)	EA	\$ 300	27	\$ 8,100
21	Tree Removal	EA	\$ 800	39	\$ 31,200
22	Protect Existing Irrigation Piping In Place	LS	\$ 2,000	2	\$ 4,000
23	Scarify Existing Grade Terraces	ACRE	\$ 600	16	\$ 9,600
24	Slope Vegetated Rock Slope Protection	SY	\$ 80	1,889	\$ 151,120
25	Construct New Pipe Gate	EA	\$ 4,000	2	\$ 8,000
26	Remove Existing Barbed Wire Fencing	LF	\$ 5	200	\$ 1,000
27	Construct Barbed Wire Fencing	LF	\$ 12	400	\$ 4,800
<b>Rounded Subtotal</b>					<b>\$ 23,401,070</b>
<b>General Contractor Indirect Costs</b>					
	Mobilization	Percent	3.00%		\$ 702,032.10
	General Conditions	Percent	5.00%		\$ 1,170,053.50
	Insurance/All Risk	Percent	1.50%		\$ 351,016.05
	Bonds	Percent	1.50%		\$ 351,016.05
<b>Rounded Subtotal</b>					<b>\$ 2,574,118</b>
<b>Total Construction Costs</b>					<b>\$ 25,975,188</b>
	Contingency	Percent	30.00%		\$ 7,792,556
<b>TOTAL PRIME CONTRACTOR CONSTRUCTION COSTS WITH CONTINGENCY</b>					<b>\$ 33,768,000</b>

**TURLOCK AND MODESTO IRRIGATION DISTRICTS  
PRELIMINARY PROJECT CONSTRUCTION COSTS**

**EXAMPLE WARNER-DEARDORF-MJRUDDY REACH - LOWER TUOLUMNE RIVER**

NATIVE PLANT NURSERY CONSTRUCTION COSTS			WD-MJ Ruddy Combined Reaches		
Item	Description	Unit	Unit Price	Quantity	Item Price
1	Soil Moisture Station	EA	\$ 600	9	\$ 5,400
2	Planting Module Type 1 - Rush	EA	\$ 230	90	\$ 20,700
3	Planting Module Type 2 - Sedge	EA	\$ 115	54	\$ 6,210
4	Planting Module Type 3 - Mugwort	EA	\$ 65	42	\$ 2,730
5	Planting Module Type 4 - Wild Rose	EA	\$ 156	73	\$ 11,388
6	Planting Module Type 5 - Blackberry	EA	\$ 156	41	\$ 6,396
7	Planting Module Type 7 - Elderberry	EA	\$ 138	71	\$ 9,763
8	Planting Module Type 8 - Arroyo Willow	EA	\$ 207	52	\$ 10,764
9	Planting Module Type 10 - Button Bush	EA	\$ 185	17	\$ 3,145
10	Planting Module Type 11 - Alder	EA	\$ 207	8	\$ 1,656
11	Planting Module Type 12 - Red Willow	EA	\$ 252	51	\$ 12,852
12	Planting Module Type 13 - Shining Willow	EA	\$ 271	37	\$ 10,027
13	Planting Module Type 14 - Black Willow	EA	\$ 271	78	\$ 21,138
14	Planting Module Type 15 - Mixed Willow	EA	\$ 261	58	\$ 15,138
15	Planting Module Type 16 - Cottonwood	EA	\$ 261	154	\$ 40,194
16	Planting Module Type 17 - Mixed Cottonwood	EA	\$ 261	251	\$ 65,511
17	Planting Module Type 18 - Ash	EA	\$ 280	292	\$ 81,833
18	Planting Module Type 19 - Western Sycamore	EA	\$ 261	65	\$ 16,965
19	Planting Module Type 20 - Mixed Valley Oak	EA	\$ 261	626	\$ 163,386
20	Planting - Infill Cottonwood	ACRE	\$ 690.00	1.5	\$ 1,035
21	Planting - Infill Valley Oak	ACRE	\$ 690.00	1.4	\$ 966
22	Hydroseeding (Native Grass Species)	ACRE	\$ 2,000	12.58	\$ 25,160
23	Furnish and Install Beaver Protection	EA	\$ 35	1635.48	\$ 57,242
24	Irrigation and Maintenance (2 Years Post Construction)	LS	\$ 90,000	2	\$ 180,000
25	Monitoring and reporting	EA	\$ 25,000	5	\$ 125,000
<b>Rounded Subtotal</b>					<b>\$ 895,000</b>
<b>General Contractor Indirect Costs</b>					
	Mobilization	Percent	4.00%		\$ 35,800.00
	Insurance	Percent	1.50%		\$ 13,425.00
	Bonds	Percent	1.50%		\$ 13,425.00
<b>Rounded Subtotal</b>					<b>\$ 62,650</b>
<b>Total Construction Costs</b>					<b>\$ 957,650</b>
	Design and Construction Contingency	Percent	30.00%		\$ 287,295
<b>TOTAL NATIVE PLANT NURSERY COSTS</b>					<b>\$ 1,245,000</b>
<b>TOTAL CONSTRUCTION AND NATIVE PLANT NURSERY COSTS</b>					<b>\$ 35,013,000</b>

# SECTION 7: DOCUMENTATION

[United States Code Annotated](#)

[Title 33. Navigation and Navigable Waters \(Refs & Annos\)](#)

[Chapter 26. Water Pollution Prevention and Control \(Refs & Annos\)](#)

[Subchapter IV. Permits and Licenses \(Refs & Annos\)](#)

33 U.S.C.A. § 1341

§ 1341. Certification

[Currentness](#)

**(a) Compliance with applicable requirements; application; procedures; license suspension**

(1) Any applicant for a Federal license or permit to conduct any activity including, but not limited to, the construction or operation of facilities, which may result in any discharge into the navigable waters, shall provide the licensing or permitting agency a certification from the State in which the discharge originates or will originate, or, if appropriate, from the interstate water pollution control agency having jurisdiction over the navigable waters at the point where the discharge originates or will originate, that any such discharge will comply with the applicable provisions of [sections 1311](#), [1312](#), [1313](#), [1316](#), and [1317](#) of this title. In the case of any such activity for which there is not an applicable effluent limitation or other limitation under [sections 1311\(b\)](#) and [1312](#) of this title, and there is not an applicable standard under [sections 1316](#) and [1317](#) of this title, the State shall so certify, except that any such certification shall not be deemed to satisfy [section 1371\(c\)](#) of this title. Such State or interstate agency shall establish procedures for public notice in the case of all applications for certification by it and, to the extent it deems appropriate, procedures for public hearings in connection with specific applications. In any case where a State or interstate agency has no authority to give such a certification, such certification shall be from the Administrator. If the State, interstate agency, or Administrator, as the case may be, fails or refuses to act on a request for certification, within a reasonable period of time (which shall not exceed one year) after receipt of such request, the certification requirements of this subsection shall be waived with respect to such Federal application. No license or permit shall be granted until the certification required by this section has been obtained or has been waived as provided in the preceding sentence. No license or permit shall be granted if certification has been denied by the State, interstate agency, or the Administrator, as the case may be.

(2) Upon receipt of such application and certification the licensing or permitting agency shall immediately notify the Administrator of such application and certification. Whenever such a discharge may affect, as determined by the Administrator, the quality of the waters of any other State, the Administrator within thirty days of the date of notice of application for such Federal license or permit shall so notify such other State, the licensing or permitting agency, and the applicant. If, within sixty days after receipt of such notification, such other State determines that such discharge will affect the quality of its waters so as to violate any water quality requirements in such State, and within such sixty-day period notifies the Administrator and the licensing or permitting agency in writing of its objection to the issuance of such license or permit and requests a public hearing on such objection, the licensing or permitting agency shall hold such a hearing. The Administrator shall at such hearing submit his evaluation and recommendations with respect to any such objection to the licensing or permitting agency. Such agency, based upon the recommendations of such State, the Administrator, and upon any additional evidence, if any, presented to the agency at the hearing, shall condition such license or permit in such manner as may be necessary to insure compliance with applicable water quality requirements. If the imposition of conditions cannot insure such compliance such agency shall not issue such license or permit.

(3) The certification obtained pursuant to paragraph (1) of this subsection with respect to the construction of any facility shall fulfill the requirements of this subsection with respect to certification in connection with any other Federal license or permit required for the operation of such facility unless, after notice to the certifying State, agency, or Administrator, as the case may be, which shall be given by the Federal agency to whom application is made for such operating license or permit, the State, or if appropriate, the interstate agency or the Administrator, notifies such agency within sixty days after receipt of such notice that there is no longer reasonable assurance that there will be compliance with the applicable provisions of [sections 1311, 1312, 1313, 1316, and 1317](#) of this title because of changes since the construction license or permit certification was issued in (A) the construction or operation of the facility, (B) the characteristics of the waters into which such discharge is made, (C) the water quality criteria applicable to such waters or (D) applicable effluent limitations or other requirements. This paragraph shall be inapplicable in any case where the applicant for such operating license or permit has failed to provide the certifying State, or, if appropriate, the interstate agency or the Administrator, with notice of any proposed changes in the construction or operation of the facility with respect to which a construction license or permit has been granted, which changes may result in violation of [section 1311, 1312, 1313, 1316, or 1317](#) of this title.

(4) Prior to the initial operation of any federally licensed or permitted facility or activity which may result in any discharge into the navigable waters and with respect to which a certification has been obtained pursuant to paragraph (1) of this subsection, which facility or activity is not subject to a Federal operating license or permit, the licensee or permittee shall provide an opportunity for such certifying State, or, if appropriate, the interstate agency or the Administrator to review the manner in which the facility or activity shall be operated or conducted for the purposes of assuring that applicable effluent limitations or other limitations or other applicable water quality requirements will not be violated. Upon notification by the certifying State, or if appropriate, the interstate agency or the Administrator that the operation of any such federally licensed or permitted facility or activity will violate applicable effluent limitations or other limitations or other water quality requirements such Federal agency may, after public hearing, suspend such license or permit. If such license or permit is suspended, it shall remain suspended until notification is received from the certifying State, agency, or Administrator, as the case may be, that there is reasonable assurance that such facility or activity will not violate the applicable provisions of [section 1311, 1312, 1313, 1316, or 1317](#) of this title.

(5) Any Federal license or permit with respect to which a certification has been obtained under paragraph (1) of this subsection may be suspended or revoked by the Federal agency issuing such license or permit upon the entering of a judgment under this chapter that such facility or activity has been operated in violation of the applicable provisions of [section 1311, 1312, 1313, 1316, or 1317](#) of this title.

(6) Except with respect to a permit issued under [section 1342](#) of this title, in any case where actual construction of a facility has been lawfully commenced prior to April 3, 1970, no certification shall be required under this subsection for a license or permit issued after April 3, 1970, to operate such facility, except that any such license or permit issued without certification shall terminate April 3, 1973, unless prior to such termination date the person having such license or permit submits to the Federal agency which issued such license or permit a certification and otherwise meets the requirements of this section.

**(b) Compliance with other provisions of law setting applicable water quality requirements**

Nothing in this section shall be construed to limit the authority of any department or agency pursuant to any other provision of law to require compliance with any applicable water quality requirements. The Administrator shall, upon the request of any Federal department or agency, or State or interstate agency, or applicant, provide, for the purpose of this section, any relevant information on applicable effluent limitations, or other limitations, standards, regulations, or requirements, or water quality criteria, and shall, when requested by any such department or agency or State or interstate agency, or applicant, comment on any methods to comply with such limitations, standards, regulations, requirements, or criteria.

**(c) Authority of Secretary of the Army to permit use of spoil disposal areas by Federal licensees or permittees**

In order to implement the provisions of this section, the Secretary of the Army, acting through the Chief of Engineers, is authorized, if he deems it to be in the public interest, to permit the use of spoil disposal areas under his jurisdiction by Federal licensees or permittees, and to make an appropriate charge for such use. Moneys received from such licensees or permittees shall be deposited in the Treasury as miscellaneous receipts.

**(d) Limitations and monitoring requirements of certification**

Any certification provided under this section shall set forth any effluent limitations and other limitations, and monitoring requirements necessary to assure that any applicant for a Federal license or permit will comply with any applicable effluent limitations and other limitations, under [section 1311](#) or [1312](#) of this title, standard of performance under [section 1316](#) of this title, or prohibition, effluent standard, or pretreatment standard under [section 1317](#) of this title, and with any other appropriate requirement of State law set forth in such certification, and shall become a condition on any Federal license or permit subject to the provisions of this section.

**CREDIT(S)**

(June 30, 1948, c. 758, Title IV, § 401, as added [Pub.L. 92-500](#), § 2, Oct. 18, 1972, 86 Stat. 877; amended [Pub.L. 95-217](#), §§ 61(b), 64, Dec. 27, 1977, 91 Stat. 1598, 1599.)

33 U.S.C.A. § 1341, 33 USCA § 1341  
Current through P.L. 117-80.

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[Title 33. Navigation and Navigable Waters \(Refs & Annos\)](#)

[Chapter 26. Water Pollution Prevention and Control \(Refs & Annos\)](#)

[Subchapter IV. Permits and Licenses \(Refs & Annos\)](#)

33 U.S.C.A. § 1344

## § 1344. Permits for dredged or fill material

[Currentness](#)

### **(a) Discharge into navigable waters at specified disposal sites**

The Secretary may issue permits, after notice and opportunity for public hearings for the discharge of dredged or fill material into the navigable waters at specified disposal sites. Not later than the fifteenth day after the date an applicant submits all the information required to complete an application for a permit under this subsection, the Secretary shall publish the notice required by this subsection.

### **(b) Specification for disposal sites**

Subject to subsection (c) of this section, each such disposal site shall be specified for each such permit by the Secretary (1) through the application of guidelines developed by the Administrator, in conjunction with the Secretary, which guidelines shall be based upon criteria comparable to the criteria applicable to the territorial seas, the contiguous zone, and the ocean under [section 1343\(c\)](#) of this title, and (2) in any case where such guidelines under clause (1) alone would prohibit the specification of a site, through the application additionally of the economic impact of the site on navigation and anchorage.

### **(c) Denial or restriction of use of defined areas as disposal sites**

The Administrator is authorized to prohibit the specification (including the withdrawal of specification) of any defined area as a disposal site, and he is authorized to deny or restrict the use of any defined area for specification (including the withdrawal of specification) as a disposal site, whenever he determines, after notice and opportunity for public hearings, that the discharge of such materials into such area will have an unacceptable adverse effect on municipal water supplies, shellfish beds and fishery areas (including spawning and breeding areas), wildlife, or recreational areas. Before making such determination, the Administrator shall consult with the Secretary. The Administrator shall set forth in writing and make public his findings and his reasons for making any determination under this subsection.

### **(d) “Secretary” defined**

The term “Secretary” as used in this section means the Secretary of the Army, acting through the Chief of Engineers.

### **(e) General permits on State, regional, or nationwide basis**

(1) In carrying out his functions relating to the discharge of dredged or fill material under this section, the Secretary may, after notice and opportunity for public hearing, issue general permits on a State, regional, or nationwide basis for any category of activities involving discharges of dredged or fill material if the Secretary determines that the activities in such category are similar in nature, will cause only minimal adverse environmental effects when performed separately, and will have only minimal cumulative adverse effect on the environment. Any general permit issued under this subsection shall (A) be based on the guidelines described in subsection (b)(1) of this section, and (B) set forth the requirements and standards which shall apply to any activity authorized by such general permit.

(2) No general permit issued under this subsection shall be for a period of more than five years after the date of its issuance and such general permit may be revoked or modified by the Secretary if, after opportunity for public hearing, the Secretary determines that the activities authorized by such general permit have an adverse impact on the environment or such activities are more appropriately authorized by individual permits.

**(f) Non-prohibited discharge of dredged or fill material**

(1) Except as provided in paragraph (2) of this subsection, the discharge of dredged or fill material--

(A) from normal farming, silviculture, and ranching activities such as plowing, seeding, cultivating, minor drainage, harvesting for the production of food, fiber, and forest products, or upland soil and water conservation practices;

(B) for the purpose of maintenance, including emergency reconstruction of recently damaged parts, of currently serviceable structures such as dikes, dams, levees, groins, riprap, breakwaters, causeways, and bridge abutments or approaches, and transportation structures;

(C) for the purpose of construction or maintenance of farm or stock ponds or irrigation ditches, or the maintenance of drainage ditches;

(D) for the purpose of construction of temporary sedimentation basins on a construction site which does not include placement of fill material into the navigable waters;

(E) for the purpose of construction or maintenance of farm roads or forest roads, or temporary roads for moving mining equipment, where such roads are constructed and maintained, in accordance with best management practices, to assure that flow and circulation patterns and chemical and biological characteristics of the navigable waters are not impaired, that the reach of the navigable waters is not reduced, and that any adverse effect on the aquatic environment will be otherwise minimized;

(F) resulting from any activity with respect to which a State has an approved program under [section 1288\(b\)\(4\)](#) of this title which meets the requirements of subparagraphs (B) and (C) of such section,

is not prohibited by or otherwise subject to regulation under this section or [section 1311\(a\)](#) or [1342](#) of this title (except for effluent standards or prohibitions under [section 1317](#) of this title).

(2) Any discharge of dredged or fill material into the navigable waters incidental to any activity having as its purpose bringing an area of the navigable waters into a use to which it was not previously subject, where the flow or circulation of navigable waters may be impaired or the reach of such waters be reduced, shall be required to have a permit under this section.

**(g) State administration**

(1) The Governor of any State desiring to administer its own individual and general permit program for the discharge of dredged or fill material into the navigable waters (other than those waters which are presently used, or are susceptible to use in their natural condition or by reasonable improvement as a means to transport interstate or foreign commerce shoreward to their ordinary high water mark, including all waters which are subject to the ebb and flow of the tide shoreward to their mean high water mark, or mean higher high water mark on the west coast, including wetlands adjacent thereto) within its jurisdiction may submit to the Administrator a full and complete description of the program it proposes to establish and administer under State law or under an interstate compact. In addition, such State shall submit a statement from the attorney general (or the attorney for those State agencies which have independent legal counsel), or from the chief legal officer in the case of an interstate agency, that the laws of such State, or the interstate compact, as the case may be, provide adequate authority to carry out the described program.

(2) Not later than the tenth day after the date of the receipt of the program and statement submitted by any State under paragraph (1) of this subsection, the Administrator shall provide copies of such program and statement to the Secretary and the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service.

(3) Not later than the ninetieth day after the date of the receipt by the Administrator of the program and statement submitted by any State, under paragraph (1) of this subsection, the Secretary and the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service, shall submit any comments with respect to such program and statement to the Administrator in writing.

**(h) Determination of State's authority to issue permits under State program; approval; notification; transfers to State program**

(1) Not later than the one-hundred-twentieth day after the date of the receipt by the Administrator of a program and statement submitted by any State under paragraph (1) of this subsection, the Administrator shall determine, taking into account any comments submitted by the Secretary and the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service, pursuant to subsection (g) of this section, whether such State has the following authority with respect to the issuance of permits pursuant to such program:

(A) To issue permits which--

(i) apply, and assure compliance with, any applicable requirements of this section, including, but not limited to, the guidelines established under subsection (b)(1) of this section, and [sections 1317](#) and [1343](#) of this title;

(ii) are for fixed terms not exceeding five years; and

(iii) can be terminated or modified for cause including, but not limited to, the following:

(I) violation of any condition of the permit;

(II) obtaining a permit by misrepresentation, or failure to disclose fully all relevant facts;

(III) change in any condition that requires either a temporary or permanent reduction or elimination of the permitted discharge.

(B) To issue permits which apply, and assure compliance with, all applicable requirements of [section 1318](#) of this title, or to inspect, monitor, enter, and require reports to at least the same extent as required in [section 1318](#) of this title.

(C) To assure that the public, and any other State the waters of which may be affected, receive notice of each application for a permit and to provide an opportunity for public hearing before a ruling on each such application.

(D) To assure that the Administrator receives notice of each application (including a copy thereof) for a permit.

(E) To assure that any State (other than the permitting State), whose waters may be affected by the issuance of a permit may submit written recommendations to the permitting State (and the Administrator) with respect to any permit application and, if any part of such written recommendations are not accepted by the permitting State, that the permitting State will notify such affected State (and the Administrator) in writing of its failure to so accept such recommendations together with its reasons for so doing.

(F) To assure that no permit will be issued if, in the judgment of the Secretary, after consultation with the Secretary of the department in which the Coast Guard is operating, anchorage and navigation of any of the navigable waters would be substantially impaired thereby.

(G) To abate violations of the permit or the permit program, including civil and criminal penalties and other ways and means of enforcement.

(H) To assure continued coordination with Federal and Federal-State water-related planning and review processes.

(2) If, with respect to a State program submitted under subsection (g)(1) of this section, the Administrator determines that such State--

(A) has the authority set forth in paragraph (1) of this subsection, the Administrator shall approve the program and so notify (i) such State and (ii) the Secretary, who upon subsequent notification from such State that it is administering such program, shall suspend the issuance of permits under subsections (a) and (e) of this section for activities with respect to which a permit may be issued pursuant to such State program; or

**(B)** does not have the authority set forth in paragraph (1) of this subsection, the Administrator shall so notify such State, which notification shall also describe the revisions or modifications necessary so that such State may resubmit such program for a determination by the Administrator under this subsection.

**(3)** If the Administrator fails to make a determination with respect to any program submitted by a State under subsection (g) (1) of this section within one-hundred-twenty days after the date of the receipt of such program, such program shall be deemed approved pursuant to paragraph (2)(A) of this subsection and the Administrator shall so notify such State and the Secretary who, upon subsequent notification from such State that it is administering such program, shall suspend the issuance of permits under subsection (a) and (e) of this section for activities with respect to which a permit may be issued by such State.

**(4)** After the Secretary receives notification from the Administrator under paragraph (2) or (3) of this subsection that a State permit program has been approved, the Secretary shall transfer any applications for permits pending before the Secretary for activities with respect to which a permit may be issued pursuant to such State program to such State for appropriate action.

**(5)** Upon notification from a State with a permit program approved under this subsection that such State intends to administer and enforce the terms and conditions of a general permit issued by the Secretary under subsection (e) of this section with respect to activities in such State to which such general permit applies, the Secretary shall suspend the administration and enforcement of such general permit with respect to such activities.

**(i) Withdrawal of approval**

Whenever the Administrator determines after public hearing that a State is not administering a program approved under subsection (h)(2)(A) of this section, in accordance with this section, including, but not limited to, the guidelines established under subsection (b)(1) of this section, the Administrator shall so notify the State, and, if appropriate corrective action is not taken within a reasonable time, not to exceed ninety days after the date of the receipt of such notification, the Administrator shall (1) withdraw approval of such program until the Administrator determines such corrective action has been taken, and (2) notify the Secretary that the Secretary shall resume the program for the issuance of permits under subsections (a) and (e) of this section for activities with respect to which the State was issuing permits and that such authority of the Secretary shall continue in effect until such time as the Administrator makes the determination described in clause (1) of this subsection and such State again has an approved program.

**(j) Copies of applications for State permits and proposed general permits to be transmitted to Administrator**

Each State which is administering a permit program pursuant to this section shall transmit to the Administrator (1) a copy of each permit application received by such State and provide notice to the Administrator of every action related to the consideration of such permit application, including each permit proposed to be issued by such State, and (2) a copy of each proposed general permit which such State intends to issue. Not later than the tenth day after the date of the receipt of such permit application or such proposed general permit, the Administrator shall provide copies of such permit application or such proposed general permit to the Secretary and the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service. If the Administrator intends to provide written comments to such State with respect to such permit application or such proposed general permit, he shall so notify such State not later than the thirtieth day after the date of the receipt of such application or such proposed general permit and provide such written comments to such State, after consideration of any comments made in writing with respect to such application or such proposed general permit by the Secretary and the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service, not later than the ninetieth day after the date of such receipt. If such State is so notified by the Administrator, it shall not issue the proposed permit until after the receipt of such comments

from the Administrator, or after such ninetieth day, whichever first occurs. Such State shall not issue such proposed permit after such ninetieth day if it has received such written comments in which the Administrator objects (A) to the issuance of such proposed permit and such proposed permit is one that has been submitted to the Administrator pursuant to subsection (h)(1)(E), or (B) to the issuance of such proposed permit as being outside the requirements of this section, including, but not limited to, the guidelines developed under subsection (b)(1) of this section unless it modifies such proposed permit in accordance with such comments. Whenever the Administrator objects to the issuance of a permit under the preceding sentence such written objection shall contain a statement of the reasons for such objection and the conditions which such permit would include if it were issued by the Administrator. In any case where the Administrator objects to the issuance of a permit, on request of the State, a public hearing shall be held by the Administrator on such objection. If the State does not resubmit such permit revised to meet such objection within 30 days after completion of the hearing or, if no hearing is requested within 90 days after the date of such objection, the Secretary may issue the permit pursuant to subsection (a) or (e) of this section, as the case may be, for such source in accordance with the guidelines and requirements of this chapter.

**(k) Waiver**

In accordance with guidelines promulgated pursuant to [subsection \(i\)\(2\) of section 1314](#) of this title, the Administrator is authorized to waive the requirements of subsection (j) of this section at the time of the approval of a program pursuant to subsection (h)(2)(A) of this section for any category (including any class, type, or size within such category) of discharge within the State submitting such program.

**(l) Categories of discharges not subject to requirements**

The Administrator shall promulgate regulations establishing categories of discharges which he determines shall not be subject to the requirements of subsection (j) of this section in any State with a program approved pursuant to subsection (h)(2)(A) of this section. The Administrator may distinguish among classes, types, and sizes within any category of discharges.

**(m) Comments on permit applications or proposed general permits by Secretary of the Interior acting through Director of United States Fish and Wildlife Service**

Not later than the ninetieth day after the date on which the Secretary notifies the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service that (1) an application for a permit under subsection (a) of this section has been received by the Secretary, or (2) the Secretary proposes to issue a general permit under subsection (e) of this section, the Secretary of the Interior, acting through the Director of the United States Fish and Wildlife Service, shall submit any comments with respect to such application or such proposed general permit in writing to the Secretary.

**(n) Enforcement authority not limited**

Nothing in this section shall be construed to limit the authority of the Administrator to take action pursuant to [section 1319](#) of this title.

**(o) Public availability of permits and permit applications**

A copy of each permit application and each permit issued under this section shall be available to the public. Such permit application or portion thereof, shall further be available on request for the purpose of reproduction.

**(p) Compliance**

Compliance with a permit issued pursuant to this section, including any activity carried out pursuant to a general permit issued under this section, shall be deemed compliance, for purposes of [sections 1319](#) and [1365](#) of this title, with [sections 1311](#), [1317](#), and [1343](#) of this title.

**(q) Minimization of duplication, needless paperwork, and delays in issuance; agreements**

Not later than the one-hundred-eightieth day after December 27, 1977, the Secretary shall enter into agreements with the Administrator, the Secretaries of the Departments of Agriculture, Commerce, Interior, and Transportation, and the heads of other appropriate Federal agencies to minimize, to the maximum extent practicable, duplication, needless paperwork, and delays in the issuance of permits under this section. Such agreements shall be developed to assure that, to the maximum extent practicable, a decision with respect to an application for a permit under subsection (a) of this section will be made not later than the ninetieth day after the date the notice for such application is published under subsection (a) of this section.

**(r) Federal projects specifically authorized by Congress**

The discharge of dredged or fill material as part of the construction of a Federal project specifically authorized by Congress, whether prior to or on or after December 27, 1977, is not prohibited by or otherwise subject to regulation under this section, or a State program approved under this section, or [section 1311\(a\)](#) or [1342](#) of this title (except for effluent standards or prohibitions under [section 1317](#) of this title), if information on the effects of such discharge, including consideration of the guidelines developed under subsection (b)(1) of this section, is included in an environmental impact statement for such project pursuant to the National Environmental Policy Act of 1969 and such environmental impact statement has been submitted to Congress before the actual discharge of dredged or fill material in connection with the construction of such project and prior to either authorization of such project or an appropriation of funds for such construction.

**(s) Violation of permits**

(1) Whenever on the basis of any information available to him the Secretary finds that any person is in violation of any condition or limitation set forth in a permit issued by the Secretary under this section, the Secretary shall issue an order requiring such person to comply with such condition or limitation, or the Secretary shall bring a civil action in accordance with paragraph (3) of this subsection.

(2) A copy of any order issued under this subsection shall be sent immediately by the Secretary to the State in which the violation occurs and other affected States. Any order issued under this subsection shall be by personal service and shall state with reasonable specificity the nature of the violation, specify a time for compliance, not to exceed thirty days, which the Secretary determines is reasonable, taking into account the seriousness of the violation and any good faith efforts to comply with applicable requirements. In any case in which an order under this subsection is issued to a corporation, a copy of such order shall be served on any appropriate corporate officers.

(3) The Secretary is authorized to commence a civil action for appropriate relief, including a permanent or temporary injunction for any violation for which he is authorized to issue a compliance order under paragraph (1) of this subsection. Any action under this paragraph may be brought in the district court of the United States for the district in which the defendant is located or

resides or is doing business, and such court shall have jurisdiction to restrain such violation and to require compliance. Notice of the commencement of such action<sup>1</sup> shall be given immediately to the appropriate State.

(4) Any person who violates any condition or limitation in a permit issued by the Secretary under this section, and any person who violates any order issued by the Secretary under paragraph (1) of this subsection, shall be subject to a civil penalty not to exceed \$25,000 per day for each violation. In determining the amount of a civil penalty the court shall consider the seriousness of the violation or violations, the economic benefit (if any) resulting from the violation, any history of such violations, any good-faith efforts to comply with the applicable requirements, the economic impact of the penalty on the violator, and such other matters as justice may require.

**(t) Navigable waters within State jurisdiction**

Nothing in this section shall preclude or deny the right of any State or interstate agency to control the discharge of dredged or fill material in any portion of the navigable waters within the jurisdiction of such State, including any activity of any Federal agency, and each such agency shall comply with such State or interstate requirements both substantive and procedural to control the discharge of dredged or fill material to the same extent that any person is subject to such requirements. This section shall not be construed as affecting or impairing the authority of the Secretary to maintain navigation.

**CREDIT(S)**

(June 30, 1948, c. 758, Title IV, § 404, as added [Pub.L. 92-500](#), § 2, Oct. 18, 1972, 86 Stat. 884; amended [Pub.L. 95-217](#), § 67(a), (b), Dec. 27, 1977, 91 Stat. 1600; [Pub.L. 100-4, Title III, § 313\(d\)](#), Feb. 4, 1987, 101 Stat. 45.)

Footnotes

<sup>1</sup> So in original. Probably should be “action”.

33 U.S.C.A. § 1344, 33 USCA § 1344

Current through P.L. 117-80.

186 Cal. 183, 198 P. 1060, 17 A.L.R. 72

TURLOCK IRRIGATION DISTRICT  
(a Public Corporation), Respondent,

v.

JAMES G. WHITE, Tax  
Collector, etc., et al., Appellants.

Supreme Court of California.

Sac. No. 2935.

June 15, 1921.

[1]  
TAXATION—LANDS OF MUNICIPAL CORPORATIONS  
OUTSIDE CORPORATE BOUNDARIES— EXCEPTION  
FROM EXEMPTION—INAPPLICABILITY OF  
CONSTITUTIONAL AMENDMENT TO IRRIGATION  
DISTRICTS.

An irrigation district organized under the laws of the state is not a municipal corporation within the meaning of such term as used in the amendment of 1914 to section 1 of article XIII of the constitution, which excepts from exemption for taxation such lands and improvements belonging to a municipal corporation located outside of the municipality as were subject to taxation at the time of their acquisition.

[2]  
IRRIGATION DISTRICT—NATURE OF.

An irrigation district is not a municipal corporation, but a public corporation for municipal purposes.

[3]  
TAXATION—EXEMPTION OF IRRIGATION DISTRICTS  
PRIOR TO CONSTITUTIONAL AMENDMENT—  
PROPERTY OF THE STATE.

Under section 1 of article XIII of the constitution before its amendment in 1914, irrigation districts were exempted from taxation under the express exemption of the property of the state, and not under the special exemption of property of municipal corporations.

APPEAL from a judgment of the Superior Court of Tuolumne County. G. W. Nicol, Judge. Affirmed.

The facts are stated in the opinion of the court.

\*183 Rowan Hardin for Appellants.

P. H. Griffin and Griffin, Boone & Boone for Respondent.

THE COURT.

This appeal is by defendants from a judgment enjoining them from attempting to collect certain taxes levied by the defendant county against lands of the plaintiff.

The plaintiff, an irrigation district, whose corporate boundaries are wholly within the counties of Merced and Stanislaus, is the owner of land situated in the county of Tuolumne. It is the taxation of this land by the county of Tuolumne that is sought to be enjoined.

\*184 Authority to levy and collect such tax is claimed by the defendant county under the amendment of 1914 to section 1 of article XIII of the state constitution. As this section of the constitution previously stood, it provided that no property belonging to the "United States, this state, or to any county or municipal corporation within this state" shall be subject to taxation. The amendment excepts from such exemption "such lands and the improvements thereon located outside of the county, city and county, or municipal corporation owning same as were subject to taxation at the time of the acquisition of the same by said county, city and county, or municipal corporation."

The entire controversy in this case is as to whether or not an irrigation district, organized under the laws of California, is a "municipal corporation" within the meaning of this section of the constitution.

This amendment to the constitution (article XIII, section 1) was submitted by the legislature to the people in November, 1914. A printed argument in favor of its adoption accompanied the publication of the proposed amendment, a copy of such argument being mailed to each voter in the state as required by law. (Pol. Code, secs. 1195, 1195a, 1195b.) This argument in favor of the proposed amendment clearly explains its purpose, and the voters in acting upon the amendment must be deemed to have considered such reasons in interpreting the general term "municipal corporation" used in the proposed amendment. The argument, in part, was as follows:

... This amendment does not seek to hinder in any way the development of enterprises by and for the benefit of counties or municipalities, in any part of the state, but to protect from loss those counties into which they may enter for such

purposes. A concrete illustration is afforded by the counties of Tuolumne, Mono, and Inyo. In furtherance of obtaining a large water supply, for municipal and other uses, the purchase by San Francisco in Tuolumne County aggregated over one million dollars' worth of property. Los Angeles, in Owens River valley, acquired by purchase over seventy five thousand acres of land, amounting to over one-sixth of the assessed value, and more than one-fourth of the of the located agricultural land of the county. The city of Los Angeles has acquired large holdings in Mono County. Before \*185 such acquisition the area was taxpaying property. Since the acquisition in Inyo County the city of Los Angeles has continued to pay taxes, as a matter of justice, but its payments are accompanied by protests, in order to preserve to it the right of refusal to pay which many contend that it has under the constitutional provision as it stands at present, and that it might sustain in case of legal contest. While not abandoning any right from a technical standpoint, the city recognizes the justice of the contention upon which this amendment is based.

The city of San Francisco refuses absolutely to pay one dollar in taxes in Tuolumne County on their one million dollars' worth of property, contending they are exempt from such a tax by a constitutional provision....

It would be possible for an acquiring city or county to virtually destroy the government of a small county by acquiring, for one purpose or another, for municipal use, the substance of its revenue-yielding property. That such a result would be improbable and extreme does not alter the fact of its possibility. In the Inyo county instance, refusal by the city of Los Angeles to pay taxes upon real estate which has heretofore borne its due share of the expense of the county government would be a serious matter, either curtailing the county's welfare or imposing a heavier burden on other property. With such a result possible to a fractional extent, it would be equally possible to the fullest extent that the investing city might see fit to go.

It is to remedy such a condition that this amendment was proposed. Uncertainty on the matter should be removed by a legal assurance that while natural resources within one county may be directly used for the upbuilding of another, lands or other property already upon the invaded county's tax-roll shall continue to bear its share of maintaining the local government.

"It is hoped, therefore, that the justice of this amendment will insure for it the approval of the people of the state."

It is apparent that the term "municipal corporation" was thus presented to the people as synonymous with such corporations as Los Angeles and San Francisco, that is to say, as municipal corporations in the strict technical sense.

\*186 In their brief appellants say: "To start with it will be admitted that by the late decisions of the supreme court said decisions have by an exceedingly fine analysis, determined that, as a technical legal proposition, an irrigation district is an arm of the state government or a public corporation and not a municipal corporation as the term municipal corporation is technically known." However, appellants' contention is that the term "municipal corporation," in its popular acceptance, includes irrigation district and consequently this popular meaning is to be applied rather than a technical one. The rule appellants rely on is thus stated in a recent case (*City of Pasadena v. Railroad Commission*, 183 Cal. 526, [10 A. L. R. 1425, 192 Pac. 25]): "... The constitution, 'unlike the acts of our legislature, owes its whole force and authority to its ratification by the people; and they judged of it by the meaning apparent on its face according to the general use of the words employed, where they do not appear to have been used in a legal or technical sense.' (*Miller v. Dunn*, 72 Cal. 465, [1 Am. St. Rep. 67, 14 Pac. 27, 28].) Where a word has a popular and also a technical meaning, 'the courts will accord to it its popular meaning, unless the very nature of the subject indicates or the context suggests that it is employed in its technical sense.' (*Weill v. Kenfield*, 54 Cal. 113.)" Other instances of its application may be found in *Miller v. Dunn*, 72 Cal. 462-465, [1 Am. St. Rep. 67, 14 Pac. 27]; *Towle v. Matheus*, 130 Cal. 574-577, [62 Pac. 1064]; *San Pedro etc. R. Co. v. Hamilton*, 161 Cal. 610-617, [37 L. R. A. (N. S.) 686, 119 Pac. 1073]; *Perrin v. Miller*, 35 Cal. App. 129-132, [169 Pac. 426].

In support of the proposition that the term "municipal corporation" as commonly understood includes an irrigation district, the following quotation from *Merchants' Bank v. Escondido Irr. Dist.*, 144 Cal. 329, [77 Pac. 937], is cited: "... but the term *municipal*, as commonly used, is appropriately applied to all corporations exercising governmental functions, either general or special; and, indeed, this must be taken as the definition of a *public* or *municipal corporation*." Appellants also cite the following from *In re Madera Irr. Dist.*, 92 Cal. 296, 319, [27 Am. St. Rep. 106, 14 L. R. A. 755, 28 Pac. 272, 277]: "The municipal corporations which may be thus created are not limited to cities and towns. The \*187 constitution makes provision in various places for municipal corporations, other than cities and towns (article XI, sections 9, 10, 12, 16).

In each of these sections provision is made with reference to the government or officers of 'county, city, town, or other public or municipal corporation,' thus clearly indicating that there may be municipal corporations other than those of a town or city."

(1) The fact that the argument submitted to the voters indicated that the term "municipal corporation" was used with technical accuracy requires that the rule relied upon by appellants be applied against them rather than in favor of their contention, because the very nature of the subject, the context of the amendment, and the manner and reason for its presentation all require that it be construed in its technical sense, and hence, it is within the exception of the rule of construction above stated. There are, however, other cogent reasons for concluding that an irrigation district is not included within the term "municipal corporation" as used in the amendment.

(2) The nature of an irrigation district has been a matter of judicial investigation and interpretation, and it has been held that such a corporation is not a municipal corporation, but a "public corporation for municipal purposes." (*Fallbrook Irr. Dist. v. Bradley*, 164 U. S. 112, [41 L. Ed. 369, 17 Sup. Ct. Rep. 56, see, also, Rose's U. S. Notes].) As to swamp-land, drainage, levee, and reclamation districts, similar to irrigation districts, it has been held that they were not municipal corporations. (*People v. Levee Dist. No. 6*, 131 Cal. 30, [63 Pac. 676]; *People v. Sacramento Drainage Dist.*, 155 Cal. 373, [103 Pac. 207]; *Swamp Land Dist. No. 150 v. Silver*, 98 Cal. 51, [32 Pac. 866]; and *Reclamation Dist. No. 70 v. Sherman*, 11 Cal. App. 399, [105 Pac. 277]. See, also, *People v. Selma Irr. Dist.*, 98 Cal. 206, 208, [32 Pac. 1047], and cases there cited.) The amendment in question must be considered to have been framed and submitted to the people with these decisions in mind, by which it was settled that such corporations were not "municipal corporations."

It is worthy of note that at the very election at which this constitutional amendment was adopted several amendments were submitted in which the term "irrigation district" was used. For illustration, section 13, article XI, was amended to prohibit the legislature from interfering with any county, \*188 city, town, or municipal improvement, etc., "except that the legislature shall have power to provide for the supervision, regulation and conduct, in such manner as it may determine, of the affairs of irrigation districts, reclamation districts or drainage districts, organized or existing under any law of this state." Article XI, section 13 1/2, was amended

to include "irrigation district" in the phrase "county, city and county, city, town, *municipality*, or other public corporation," so that the phrase now reads: "Any county, city and county, city, town, municipality, irrigation district or other public corporation," etc., thus tending to impress upon the voter that the term "municipality" did not include an "irrigation district."

At the same election article XI, section 6, was amended by the people. This section restricts the power of the legislature in the formation of municipal corporations, to providing by general law for their formation, and prohibits the formation of such corporations by special statute. That section uses the term "municipal corporation" as synonymous with "cities and towns." The section reads, in part, as follows: "Sec. 6. Corporations for municipal purposes shall not be created by special laws, but the legislature shall by general laws provide for the incorporation, organization and classification, in proportion to population, of cities and towns ..."

If it were intended by the legislature and by the people to use the term "municipal corporation" with its broadest possible meaning in article XIII, section 1, *supra*, it is reasonable to suppose that language similar to that contained in article XI, section 13 1/2, *supra*, would have been employed, expressly including, as does the latter section, the term "irrigation districts."

One of the important rules of constitutional construction is thus stated by Mr. Cooley: "If a difficulty really exists, which an examination of every part of the instrument does not enable us to remove, there are certain extrinsic aids which may be resorted to, and which are more or less satisfactory in the light they afford. Among these aids is a contemplation of *the object to be accomplished or the mischief to be remedied or guarded against* by the clause in which the ambiguity is met with." (Cooley's Constitutional Limitations, p. 100. [Italics the author's.]

\*189 In view of the general policy of the law and the great necessity on which that policy rests, that property held by public corporations shall not be taxed by the state, much less by other public corporations, and the plain fact that this particular amendment of the constitution was manifestly inspired by the desires of three counties to prevent Los Angeles and San Francisco from escaping taxation on property owned by them situated outside their limits for the carrying on of public water systems, together with the further fact that the constitution itself in other parts thereof describes

“municipal corporations” and provides for their creation in such a way that it cannot be doubted that none other than the ordinary municipal corporations were referred to, it is clear that irrigation districts were not made taxable by the exception contained in the amendment in question.

(3) It should be stated that it is conceded that irrigation districts were not taxable before the amendment of 1914, and are not now, unless such taxation is authorized by the amendment, but it is contended that they then were exempt because of the special exemption of the property of “municipal corporations” contained in such section, and that such irrigation districts are now taxable under the special exception in the amendment authorizing the taxation of “municipal corporations.” To the contrary, such exemption existed because of the express exemption of the property of “the state,” contained in that section and because of the implications in favor of the exemption of public property. (See *Reclamation Dist. No. 551 v. County of Sacramento*, 134 Cal. 477, [66 Pac. 668], and cases therein cited for a discussion of the principle applicable. See, also, *Webster v. Board of Regents*, 163 Cal. 705, [126 Pac. 974], and cases cited.) Reference may also be made to *Central Irr. Dist. v. De Lappe*, 79 Cal. 351, [21 Pac. 825], and *Lindsay-Strathmore Irr. Dist. v. Superior Court*, 182 Cal. 315, [187 Pac. 1056], for a discussion of the similarity of the organization of reclamation and irrigation districts.

The language quoted in the dissenting opinion from *Southern Pacific Co. v. Levee Dist. No. 1*, 172 Cal. 345, [156 Pac. 502], read in the light of the express statement in the opinion that such districts are not “municipal corporations,” would indicate that the court considered that the property of the district was “state property” rather than property of a \*190 “municipal corporation.” The same view is taken in *People v. Reclamation Dist. No. 551*, 117 Cal. 114, [48 Pac. 1016], where it is said: “Certainly these districts were not municipal corporations, as that term is used in the constitution ... If these districts can be said to be corporations at all, I think they are properly called public corporations for municipal purposes. That phrase means no more than that they are state organizations for state purposes. They are certainly not municipal corporations in the strict sense.” Similarly in *Re Madera Irr. Dist.*, 92 Cal. 296, 322, [27 Am. St. Rep. 106, 14 L. R. A. 755, 28 Pac. 272, 278], it was said: “The property held by the corporation is in trust for the public, and subject to the control of the state.”

However, the reasons presented for the conclusion reached in *Southern Pacific Co. v. Levee Dist. No. 1*, 172 Cal. 345, [156 Pac. 502], were so numerous and cogent that the differentiation between the various forms of taxing agencies was of little, if any, weight in arriving at the conclusion that it was intended by the amendment to prohibit all such agencies from exercising the taxing power over railroad corporations, that the decision is of little or no assistance in reaching a conclusion on the question involved here.

Judgment affirmed.

Wilbur, J., Angellotti, C. J., Shaw, J., Olney, J., Lennon, J., and Lawlor, J., concurred.

SLOANE, J., Dissenting.

I dissent. The reasoning of the majority opinion that this constitutional provision should be strictly interpreted against the tax in question because all intendments of the law are against the taxation of public property cannot apply in this instance, because here the provision involved is avowedly dealing with the taxation of public property.

Section 1 of article XIII expressly defines what classes of public property shall be exempt from taxation. It discloses, first, “that all property in the state except as otherwise in this constitution provided, not exempt under the laws of the United States, shall be taxed.” Standing alone, under the rule cited, this might not include public property, exempt under the general rule of public policy, but the section proceeds with a proviso which shows \*191 that it is dealing with the subject of taxation as applied to both public and private property.

The proviso is, that various enumerated classes of property, including “such as may belong to the United States, this state, or any county, city and county, or municipal corporation within this state, shall be exempt from taxation.”

It is entirely clear that unless the property of an irrigation district is either the property of the state or of a municipal corporation, it is not exempt from taxation at all. When the legislature or constitution has made express provision for the exemption of certain classes of public property, the inference is clear that it did not intend that other classes should be exempt. (26 R. C. L., p. 291; *Chicago Sanitary Dist. v. Martin*, 173 Ill. 243, [64 Am. St. Rep. 110, 50 N. E. 201]; *Board of Trustees v. Atlanta*, 113 Ga. 883, [54 L. R. A. 806, 39 S. E. 394].) But under our constitution the matter is made

conclusive by the direction that all property not so enumerated shall be taxed.

This court was confronted with such an alternative in the case of *Reclamation Dist. v. Sacramento*, 134 Cal. 477, [66 Pac. 668]. As stated in the opinion in that case: “The role question presented is, whether property acquired by a reclamation district as necessary and indispensable to the execution of its objects is subject to taxation for state and county purposes.” Exemption was claimed for this property by the district under section 1 of article XIII of the constitution as it read prior to the amendment of 1914 exempting all property which belongs to “this state, or to any county or municipal corporation within this state.” Reviewing the authorities on the question as to whether or not a reclamation district was a municipal corporation, without directly passing upon this point, the court disposes of the case upon another theory. It says: “It is not necessary to hold this property, thus acquired, to be the property of a municipal corporation, in order to make it exempt from taxation. It would be sufficient to hold that it is public property of the state, within the meaning of the constitution.”

It requires great latitude of construction to hold the property of a reclamation district as property “belonging \*192 to the state,” but, considering the nature of such district organization with its limited corporate powers under the law as it existed at the time covered by this decision, it was perhaps a more logical conclusion than to class it as a municipal corporation.

The supreme court of Illinois in determining the liability of a drainage district of the city of Chicago to taxation upon property it owned outside the corporate limits of the city under analogous constitutional provisions (*Chicago Sanitary Dist. v. Martin*, 173 Ill. 243, [64 Am. St. Rep. 110, 50 N. E. 201]), held that as the legal title to the property was vested in the district, it could not be held to be property “belonging to the state.”

*People v. Morrill*, 26 Cal. 336, defines “lands belonging to the state” as those “(1), which it holds by virtue of grants from the United States; (2), those which it owns by reason of its sovereignty.” In either event, the term implies ownership and not mere authority and control over. In view of the fact that the law of California governing irrigation districts expressly provides that “the legal title to all property acquired under the provisions of this act shall immediately and by operation of law vest in such irrigation district,” it would be an elastic use of terms to hold that the interests of the state in such lands

amounts to such ownership as to justify holding such property to belong to the state.

As previously pointed out, the only remaining alternative which will permit of any exemption of irrigation district property at all is to include such district for the purposes of this section as a “municipal corporation.”

It, of course, follows that if the general exemption clause of section 1, article XIII, of the constitution, includes irrigation districts under the classification of “municipal corporations,” the exception from such exemption of “lands and the improvements thereon located outside the county, city and county or municipal corporation owning the same,” must also apply to such irrigation districts, for the term “municipal corporations” is obviously used in the same sense in both connections.

But the most persuasive reason for classifying an irrigation district as a municipal corporation under this constitutional provision is that any other construction, in my \*193 opinion, defeats the very apparent purpose of the amendment.

It is doubtless true, as set forth in the argument presented to the voters on the submission of this amendment, that the inducing cause of the amendment was the acquisition of large real estate interests in the counties of Tuolumne, Mono, and Inyo for reservoir purposes by the distant cities of Los Angeles and San Francisco. These corporations happen to be governmental municipalities, but that was not the circumstance which appealed to the voters of these counties and others likely to be invaded by public power and water purveyors.

The real purpose was to prevent abuses threatened and likely to recur from permitting private lands subject to taxation in one jurisdiction to be taken over for public uses by other communities and by depriving the territory in which the lands are situated of the revenue from this taxation thus throw part of the burden of such public use upon territory not benefited by it. What possible reason or justification could there be for protecting these outside jurisdictions from the incursions of towns and cities in search of water storage and distribution and leaving them exposed to precisely the same invasion by extensive irrigation districts outside their territory. The gist of the matter clearly appears in the part of the argument for this constitutional amendment which says: “Uncertainty on this matter should be removed by a legal assurance that while natural resources within one county may be directly used for

the upbuilding of another, lands or other property already upon the invaded county's tax-roll shall continue to bear its share of maintaining the county government.”

The direct object of the amendment was to protect and conserve the revenues of the invaded territory, and with that object in view it can make no difference whether the public use acquired is by a city or county, or some other public corporation exercising municipal functions.

No violence is done to the rules of construction under the interpretation of the term “municipal corporations” here contended for. It is common knowledge that in popular usage the term “municipal corporation” is understood as applying to all departments of state organization \*194 exercising public functions, and the same general use of the term is common in judicial decisions and with law text-writers.

In 19 Ruling Case Law, page 691, it is said that “municipal” in its primary sense means “pertaining to a town or city or to its local government,” but it also declares that the word “municipal” “has two meanings, one of which is pertaining to the internal government of a state or nation, and in that sense every corporation formed for governmental purposes is a municipal corporation”; and, further, at page 696, it is said: “The legislature frequently organizes the people of a certain territory into a district having certain limited powers for the carrying out of some particular public purpose. Familiar examples are school districts ... irrigation districts, levee districts ... but it has been held that such a district is a ‘corporation for municipal purposes.’ ” Such district organizations are very commonly referred to in the California decisions as public corporations for municipal purposes, or quasi-municipal corporations. (*Merchants' Bank v. Escondido Irr. Dist.*, 144 Cal. 329, [77 Pac. 937]; *People v. Reclamation Dist.*, 117 Cal. 120, [48 Pac. 1016]; *Central Irr. Dist. v. De Lappe*, 79 Cal. 351, [21 Pac. 825]; *Turlock Irr. Dist. v. Williams*, 76 Cal. 366, [18 Pac. 379]; *Hughes v. Ewing*, 93 Cal. 414, [28 Pac. 1067]; *Perry v. Otay Irr. Dist.*, 127 Cal. 565, [60 Pac. 40]; *Jenison v. Redfield*, 149 Cal. 500, [87 Pac. 62]; *Fogg v. Perris Irr. Dist.*, 154 Cal. 209, [97 Pac. 316]; *Healey v. Anglo-Californian Bank*, 5 Cal. App. 278, [90 Pac. 54]; *Dean v. Davis*, 51 Cal. 409.)

The same classification is maintained in the federal courts in the consideration of such districts under the laws of California. (*Fallbrook Irr. Dist. v. Bradley*, 164 U. S. 174, [41 L. Ed. 369, 17 Sup. Ct. Rep. 56]; *Tulare Irr. Dist. v. Shepherd*, 185 U. S. 1, [46 L. Ed. 773, 22 Sup. Ct. Rep. 531], see, also,

Rose's U. S. Notes]; *Herring v. Modesto Irr. Dist.*, 95 Fed. 705.)

In the construction of words used in a constitution a more general and inclusive definition is often recognized than in the more technical provisions of a statute or a contract. A constitution is the formulation of broad general \*195 rules of governmental policy submitted to the popular will and understanding for their adoption.

“Where a word, having a technical as well as a popular meaning, is used in a constitution, the courts will accord to it its popular signification.” (*Weill v. Kenfield*, 54 Cal. 111; *Miller v. Dunn*, 72 Cal. 462, 465, [1 Am. St. Rep. 67, 14 Pac. 27]; *Towle v. Matheus*, 130 Cal. 574, 577, [62 Pac. 1064]; *San Pedro etc. R. Co. v. Hamilton*, 161 Cal. 610, 617, [37 L. R. A. (N. S.) 686, 119 Pac. 1077]; *Perrin v. Miller*, 35 Cal. App. 129, 132, [169 Pac. 426].)

This rule of liberal construction appears to have been applied by this court in *Southern Pac. Co. v. Levee Dist. No. 1*, 172 Cal. 345, [156 Pac. 502], construing the use of the word “municipal” in an amendment to the state constitution in a way which we think has a marked bearing on this case. In the amendment of the constitution by adoption of the new section 14, article XIII, for the purpose of changing the system of taxation of corporations, it was declared that the system of taxation provided should “be in lieu of all other taxes and licenses, state, county and municipal.” Levee District No. 1 of Sutter County, being a levee district organized under the act of the legislature for the creation of such districts, undertook to levy a tax upon property of the Southern Pacific Company within such district, and attempted to sustain the validity of such tax against the plea of this constitutional amendment on the ground that it is a district and not a municipality, and that the amendment does not exempt from district taxation. This court in the case cited, while holding directly that such levy district was not a municipal corporation, decided upon an exhaustive consideration of the purposes of the section, and the obvious intent of the constitutional amendment, that district taxes of this nature were included under the term “municipal,” and says: “It would appear to be beyond peradventure, therefore, that when the constitution declared that the state taxes ‘shall be in lieu of all other taxes, state, county, and municipal’ it used the words ‘state, county and municipal’ as inclusive and descriptive, and not as designed to exempt districts from its operation ...”

An irrigation district probably comes nearer than any other of the subordinate public corporations of the state \*196 to meeting the technical requirements defining a municipal corporation. It has its own directors and officers, conducts its own elections, can sue and be sued in its corporate name, issues bonds, levies, collects, and disburses its own revenues, acquires and holds property, both real and personal, in its own name, and in the management of its internal affairs is entirely independent of the county and state, aside from the control of general laws.

While the courts have frequently drawn the line between public corporations of a *quasi*-municipal character and those performing strictly municipal functions, it has usually been for the purpose of defining limitations upon the political powers of these lesser state agencies, but no reason seems to exist why the distinction should be pushed so far in this case as to exclude irrigation districts from the operation of the constitutional amendment under discussion.

Rehearing denied.

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211 Cal.App.4th 866  
Court of Appeal, Fourth District, Division 1, California.

Salvador BASURTO,  
Plaintiff and Appellant,

v.

IMPERIAL IRRIGATION DISTRICT,  
Defendant and Respondent.

D058353

Filed November 8, 2012

**Synopsis**

**Background:** Former employee brought action against irrigation district for age and race discrimination in violation of Fair Employment and Housing Act (FEHA) and wrongful termination, and petitioned for writ of mandate challenging the district board's adverse decision on his administrative challenge to his termination. The Superior Court, Imperial County, No. ECU01967, [Joseph W. Zimmerman, J.](#), granted summary judgment for district. Employee appealed.

**Holdings:** The Court of Appeal, [Haller, J.](#), held that:

district board hearing was sufficiently judicial for collateral estoppel effect;

district board did not suffer from any inherent bias precluding its administrative hearing from having collateral estoppel effect; and

board decided same issue underlying civil action in administrative hearing.

Affirmed.

**\*\*148** APPEAL from a judgment of the Superior Court of Imperial County, [Joseph W. Zimmerman](#), Judge. Affirmed. (Super. Ct. No. ECU01967)

**Attorneys and Law Firms**

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[HALLER, J.](#)

**\*870 I. INTRODUCTION**

Plaintiff Salvador Basurto (Basurto) appeals from the trial court's order granting summary judgment in favor of defendant Imperial Irrigation District (the District) on Basurto's damages claims alleging age and/or race discrimination and wrongful termination. The trial court determined that Basurto's civil claims were barred, under principles of collateral estoppel and res judicata, by a prior adverse administrative decision of the District's governing board (District Board). In that hearing, the District Board had concluded, after an evidentiary adversarial hearing pursuant **\*\*149** to the District's internal grievance procedures, that Basurto's termination for causing a serious vehicular accident while affected by alcohol was supported by the evidence and warranted under the District's policies regarding alcohol use and negligent operation of a District vehicle. Basurto did not raise his discrimination and wrongful termination allegations at that hearing, nor did he raise issues of claimed bias and due process violations.

Basurto challenged the administrative ruling by means of a petition for writ of mandate and civil complaint in the superior court. In the writ petition, Basurto alleged that the District's internal grievance procedures had denied him due process and that the District Board could not be impartial. He did not argue that the evidence did not support the District Board's findings. The trial court ultimately denied the writ petition, finding that Basurto had waived his due process and bias claims by failing to raise them at his administrative hearing. On the District's subsequent summary judgment motion on the civil complaint, the trial court determined that Basurto had been "afforded due process and the opportunity to raise every theory under which his right to continued employment may have been affected, including whether he was discriminated against based on his age and/or race." It therefore granted summary judgment in the District's favor on the civil complaint, citing [Johnson v.](#)

[City of Loma Linda \(2000\) 24 Cal.4th 61, 99 Cal.Rptr.2d 316, 5 P.3d 874 \(Johnson\)](#) and [Takahashi v. Board of Education of Livingston Union School District \(1988\) 202 Cal.App.3d 1464, 249 Cal.Rptr. 578 \(Takahashi\)](#).

On appeal from the trial court's judgment, Basurto primarily contends that the District Board's decision should not bar his civil claims because the District's internal complaint procedures are not of a sufficient "judicial character" to allow application of collateral estoppel or res judicata. We disagree. The administrative hearing conducted by the District Board possessed the critical attributes of a quasi-judicial proceeding, including the \*871 ability for Basurto to be represented by counsel before an impartial panel, to raise any and all claims pertinent to his discharge, and to present evidence and cross-examine witnesses. We reject Basurto's contention that the District Board could never be impartial as a decision maker when a ruling in an employee's favor could have an adverse financial consequence to the District. If that were the case, no administrative proceeding involving an employment or disciplinary dispute could ever be valid and binding. The law does not support such a categorical invalidation of adjudications by an administrative agency. Accordingly, we affirm.

## II. FACTUAL AND PROCEDURAL BACKGROUND

### A. Basurto's Discharge and the Initial Administrative Proceeding

The facts underlying this appeal are largely undisputed. Basurto was employed for approximately 31 years by the District as a zanjero,<sup>1</sup> delivering water to farmers using a District vehicle. About 8:00 a.m. on March 31, 2003, while on duty and driving a District vehicle, Basurto was involved in a collision with another vehicle, causing extensive property damage to both vehicles and personal injury to the driver of the other car. The police report on the accident indicated that Basurto admitted \*\*150 to the responding officer that he had consumed alcohol the previous evening. The police conducted a field sobriety examination and a "preliminary alcohol screening device" test, and determined that Basurto still had alcohol in his system, with a blood-alcohol level of 0.031 percent at the time of the accident. (Capitalization omitted.) The police concluded that Basurto "was not under the influence of an alcoholic beverage," but that he caused the

accident by failing to yield the right of way. (Capitalization omitted.)

<sup>1</sup> "One who is in charge of water distribution." (<<http://wordsmith.org/words/zanjero.html>> [as of Nov. 8, 2012].)

This incident prompted the District to discharge Basurto on April 18, 2003. At that time, Basurto was 55 years old. He appealed his discharge through the District's internal complaint procedures, contending that termination was too strong a penalty and that other employees who had been "compromised" had not been discharged but had received less severe discipline. Basurto's complaint was reviewed by his supervisor, the department head, the management committee, and finally, the District Board. At all levels, his complaint was denied.

Before issuing its decision on February 26, 2004, the District Board held a hearing and received testimony and documentary evidence in accordance with \*872 its internal procedures. In addition to hearing evidence of the circumstances surrounding the accident in question, the District Board also received evidence that twice before during the prior 10 years, Basurto had been disciplined for negligent vehicle operation, although generally he had received very favorable performance evaluations during that period. In denying his complaint, the District Board concluded that Basurto had violated District policies and procedures prohibiting employees from reporting to work while under the influence of alcohol, and that he had negligently operated his District vehicle.

### B. The Initial Writ Petition and Complaint

Basurto filed a claim with California's Department of Fair Employment and Housing on April 13, 2004, and thereafter received a right-to-sue notice under the California Fair Employment and Housing Act ([Gov.Code, §§ 12900 et seq.](#)) (FEHA). On May 25, 2004, three months after the District Board's decision became final, Basurto filed in the superior court a complaint for damages and petition for writ of mandate. Basurto alleged civil claims under the FEHA seeking reinstatement and backpay on the grounds of age and/or race discrimination, as well as a claim for wrongful termination of an employment contract. In the same filing, he petitioned for a writ of mandate pursuant to [Code of Civil Procedure sections 1085](#) and [1094.5](#), arguing that he was denied due process in the administrative proceeding.

Nearly a year later, and close to the scheduled trial date of his civil claims, Basurto obtained a hearing date on his writ petition and filed his supporting memorandum of points and authorities. In his brief, Basurto argued principally that the District was subject to the requirements of the Administrative Procedure Act, [Government Code sections 11340 et seq.](#) (APA), but its hearing on Basurto's complaint of wrongful discharge did not comply with the APA. In response, the District maintained that relief was barred by laches (i.e., Basurto's failure to diligently prosecute the matter), that the APA does not apply to irrigation districts, and that Basurto received a fair hearing.

In September 2005, the trial court issued a tentative decision denying an administrative writ of mandate. Although the trial court rejected the District's laches argument, it concluded that the APA did not apply to the District, and further found **\*\*151** that substantial evidence supported the District Board's decision—save for its finding of driving under the influence, but as to that finding Basurto had failed to show prejudice. After reviewing Basurto's proposed statement of decision raising issues about the state of the record, the trial court issued an order vacating its tentative decision in February 2006. The court noted that it “appears that there is no agreed upon administrative record, as such, yet filed or established with the Court concerning [Basurto's] writ **\*873** application. Nor does it appear that the parties have moved any of their various exhibits, in whole or part, into evidence.” The trial court directed the parties “to agree upon a uniform administrative record,” and if they could not do so, it alternatively directed Basurto to “make a motion in this Court to settle an administrative record which may be entered into evidence.” Basurto made such a motion, and the District opposed. The parties' differences focused on the authenticity of a purported transcript of Basurto's hearing before the District Board, and the admissibility of an audiocassette tape of that hearing. In April 2006, the trial court issued an order settling the administrative record, which included both the transcript and the audiotape.

After a subsequent hearing, a different trial judge granted the writ of mandate on September 20, 2006. It incorporated the September 2005 findings regarding the failure of Basurto to show a prejudicial abuse of discretion by the District Board. However, the court ruled that it was unclear from the administrative record what documents in the record had been provided to Basurto, and when, or even whether, any documents had been offered to or received by the District

Board members during the hearing. The trial court concluded that the District Board “failed to proceed as required by law within the meaning of [Code of Civil Procedure \[section\] 1094.5\(b\)](#) in that [Basurto] did not have notice that the documents were being offered to the board as evidence, nor did he have notice that the board received the documents.” The trial court directed the District “to either conduct a new hearing consistent with this ruling or, alternatively, reinstate [Basurto] and restore to him all salary and benefits lost as a result of [the District's] decision.” The court entered judgment on the writ petition on November 8, 2006, and the writ issued on November 30, 2006.

The District neither reinstated Basurto nor held a new hearing by the return date stated in the writ. Basurto moved for the imposition of a fine and other measures to secure enforcement of the writ. The District attempted to explain its failure to respond to the writ by asserting, among other things, that attempts to hold a second hearing on Basurto's discharge had been delayed by the demands of Basurto's counsel regarding how the new hearing should be conducted, and before whom. On August 22, 2007, the original trial judge issued an order imposing a fine against the District for failure to timely respond to the writ without just excuse.

### *C. The Second Administrative Proceeding*

On June 12, 2007, the District Board conducted a second hearing on Basurto's discharge. In response to concerns expressed by Basurto's counsel regarding improper ex parte contacts between the District Board and the District's counsel, the District had earlier substituted new outside counsel to **\*874** handle the second administrative proceeding. Basurto's counsel also had made a number of other procedural demands including, among other matters, a hearing before an administrative law judge rather than the District Board (which Basurto claimed was inherently biased), **\*\*152** access to certain witnesses, the use of a certified court reporter, and the admission (or exclusion) of certain evidence. The District acceded to some of Basurto's requests and rejected others. It offered to have the matter heard before a state-certified neutral instead of the District Board, but Basurto declined that offer.

The second hearing was held before the District Board, which consisted almost entirely of new members; only one of the members had participated in Basurto's previous hearing. At the outset, and expressly in response to one of the concerns Basurto's counsel had raised in his earlier written

communications, the District's counsel inquired as follows of the District Board members: "Are there any Board members that have a financial or personal interest in this matter? That's a no. Are there any Board members who have had any discussions with any attorneys representing [the District] that would in any way bias you or make you unable to be impartial and fair in this matter? That's a no or a shake of the head as well."

During the hearing, which lasted about seven hours and was transcribed by a certified court reporter, both sides were represented by counsel; the burden of proof and evidentiary procedures were explained; objections to the admissibility of evidence were considered and ruled upon; documents were received; deposition testimony was read into the record; witnesses were called by both sides, testified under oath and were subject to cross-examination; District Board members were able to ask questions; and counsel were allowed to present opening and closing statements. As occurred at the first hearing, the District Board heard evidence that Basurto had received very favorable performance evaluations over the years, but also that he had been disciplined twice before for negligent operation of a District vehicle. Additionally, the District Board received evidence that given the rate of alcohol metabolism, Basurto's blood-alcohol level was 0.08 percent or higher at the time he reported for work at 6:00 a.m. on the date of the accident. At no time did Basurto present evidence or argument regarding his discrimination and wrongful termination claims. Apart from merely alluding to his concern that the District Board could not be impartial, Basurto's counsel voiced no objection to proceeding at that hearing, he made no argument and presented no evidence supporting his due process and bias allegations, and he did not voir dire the District Board members on these issues.

On July 10, 2007, the District Board issued a six-page decision concluding that "the penalty of discharge imposed was appropriate," and denying Basurto's grievance and affirming his discharge. The District Board found that Basurto \*875 had violated District policy in that he "was affected by prior alcohol use" and was "under the influence of alcohol" at the time of the accident, had operated a District vehicle while under the influence of alcohol, and had negligently damaged District property. The District Board cited the District policies and procedures that Basurto had violated. It detailed the evidence it had examined and the witnesses that testified. It specifically found that the penalty imposed on Basurto was not applied differently to Basurto "than it historically has been applied to other similarly situated District employees," and

noted that it had taken into account Basurto's "long service and performance as an employee of the District."

#### D. *The Second Writ Petition and Amended Complaint*

Following issuance of the District Board's decision, Basurto commenced a new proceeding with the filing of a second \*\*153 petition for writ of mandate against the District. Thereafter, he filed a "First Amended Complaint for Damages and Supplemental Petition for Writ of Mandate" (first amended complaint) in the first action. Basurto alleged that the second writ petition filed under a different case number was a " 'protective Action' so as to prevent any argument on procedural grounds contesting" the supplemental writ petition. In its answer to the amended complaint, the District challenged the propriety of Basurto's "supplemental" petition for writ of mandate, on the ground that the first writ petition already had been fully adjudicated and thus could not be "supplemented." On October 5, 2007, pursuant to the parties' stipulation, the trial court ordered the two matters to be consolidated under the case number for the first action. Basurto's amended complaint for damages was substantially similar to his initial complaint in all ways material to this appeal.

More than 16 months later, on February 24, 2009, Basurto filed a notice of hearing on the second writ petition. In support of his petition, Basurto indicated that he was not asking the trial court to set aside the District Board's decision to terminate him, but rather stated that the purpose of the petition was to avoid any collateral estoppel effect of the District Board's decision on his civil discrimination claims. In arguing that the District Board's decision should not be given collateral estoppel or res judicata effect, Basurto maintained that the District Board's hearing violated due process in that, among other reasons, the hearing was not held before an impartial hearing examiner, and the District Board had no procedures whereby Basurto could effectively raise his age discrimination claims. The District responded that the petition should be denied because it was supported by substantial evidence, and the hearing comported with due process.

On June 30, 2009, the trial court denied Basurto's petition for mandamus relief. The court found that Basurto had "waived his due process objections \*876 and bias issues to the hearing and its collateral estoppel effect by not raising these issues before the Board at the time of the hearing." Basurto thereafter filed a petition for writ of mandate in this court,

raising essentially the same arguments he raised in his trial court writ petition. We summarily denied his petition on October 9, 2009, noting that Basurto “has an adequate remedy by way of appeal.”

#### E. *The Summary Judgment Motion and the Trial Court's Order*

After Basurto's writ petition in this court was denied, the District moved for summary judgment, or in the alternative, summary adjudication as to Basurto's civil claims for damages. The District primarily argued in support of its motion that Basurto's age and race discrimination claims were barred by res judicata and/or collateral estoppel, in that Basurto could and should have raised those claims before the District Board, but failed to do so. The District relied in particular on *Johnson, supra*, 24 Cal.4th 61, 99 Cal.Rptr.2d 316, 5 P.3d 874, which held that “when, as here, a public employee pursues administrative civil service remedies, receives an adverse finding, and fails to have the finding set aside through judicial review procedures, the adverse finding is binding on discrimination claims under the FEHA.” (*Id.* at p. 76, 99 Cal.Rptr.2d 316, 5 P.3d 874.) In support of its res judicata argument, the District cited *Takahashi, supra*, 202 Cal.App.3d 1464, 249 Cal.Rptr. 578, in which a public school teacher's civil discrimination claims were barred by the trial court's denial of her writ petition challenging an adverse administrative ruling. (*Id.* at pp. 1474, 1481–1485, 249 Cal.Rptr. 578.)

**\*\*154** In response, Basurto contended that the District Board's decision should not be given estoppel effect, for several reasons. He conceded that his race and age discrimination claims were not raised during the District Board hearing, but argued there was no basis for raising them at that time because the District Board's internal procedures were designed to address only an employee's performance or behavior issues, not the District Board's conduct. Further, he asserted that the District Board's hearing was not the type of “real administrative hearing” that, under *Johnson* and other case law, afforded “ ‘extensive and detailed procedural protections’ ” sufficient to give rise to collateral estoppel or res judicata effect.

In an order dated July 1, 2010, the trial court granted the District's motion for summary judgment. The trial court found that under *Johnson, supra*, 24 Cal.4th 61, 99 Cal.Rptr.2d 316, 5 P.3d 874, and *Takahashi, supra*, 202 Cal.App.3d

1464, 249 Cal.Rptr. 578, collateral estoppel and res judicata barred Basurto's entire first amended complaint. The trial court concluded that the District Board had held a “full evidentiary hearing” regarding Basurto's termination, “during which he was afforded due process and the opportunity to raise every theory under which his right to continued \*877 employment may have been affected, including whether he was discriminated against based on his age and/or race.... Plaintiff failed to raise issues of age and/or race discrimination at the termination hearing.” Further, the trial court noted that Basurto had failed to have the District Board's decision vacated by writ petition:

“As a result, all of the issues that could have been or should have been raised as a defense to [Basurto's] termination during the administrative proceeding, including issues of discrimination and his wrongful termination, are collaterally estopped from being raised in the First Amended Complaint. Further, the causes of action in the First Amended Complaint concern the same primary right at issue in the administrative and writ proceedings and therefore they are barred by the doctrine of res judicata and the prohibition against splitting a cause of action.”

The trial court entered judgment on Basurto's claims on August 12, 2010.

### III. DISCUSSION

#### A. *Standard of Review*

On this appeal, we are asked to consider whether the trial court erred in granting summary judgment on the ground that Basurto's civil claims for discrimination and wrongful termination are barred as a matter of law by the doctrines of collateral estoppel and res judicata. We review the granting of the District's summary judgment motion de novo, considering all of the evidence presented by the parties, except that which was properly excluded by the trial court. (*Guz v. Bechtel National, Inc.* (2000) 24 Cal.4th 317, 334, 100 Cal.Rptr.2d 352, 8 P.3d 1089.) “We are not bound by the [trial] court's stated reasons for its summary judgment ruling; rather, we examine the facts before the trial court then independently determine their effect as a matter of law.” (*O'Toole v. Superior Court* (2006) 140 Cal.App.4th 488, 501, 44 Cal.Rptr.3d 531.)

### B. Basic Principles of Collateral Estoppel

Collateral estoppel has been described as “one aspect of the concept of res judicata.” (*Lucido v. Superior Court* (1990) 51 Cal.3d 335, 341, fn. 3, 272 Cal.Rptr. 767, 795 P.2d 1223 (*Lucido*)). “Collateral estoppel precludes relitigation of issues argued and decided in prior proceedings.” \*\*155 (*Id.* at p. 341, 272 Cal.Rptr. 767, 795 P.2d 1223.) The threshold prerequisites for its application are well known:

“First, the issue sought to be precluded from relitigation must be identical to that decided in a former proceeding. Second, this issue must have been actually litigated in the former proceeding. Third, it must have been necessarily decided in the former proceeding. Fourth, the decision in the former proceeding must be final and on the merits. Finally, the party against whom \*878 preclusion is sought must be the same as, or in privity with, the party to the former proceeding.”

(*Ibid.*) The doctrine of collateral estoppel, or issue preclusion, also rests on fundamental public policies, including “preservation of the integrity of the judicial system, promotion of judicial economy, and protection of litigants from harassment by vexatious litigation.” (*Id.* at p. 343, 272 Cal.Rptr. 767, 795 P.2d 1223.) Accordingly, the propriety of invoking collateral estoppel depends not simply on a determination of whether its threshold requirements are met, but also on consideration of whether applying it “in a particular circumstance would be fair to the parties and constitutes sound judicial policy.” (*Ibid.*)

It has long been recognized that collateral estoppel not only prevents relitigation of court findings, but also may be applied to the decision of an administrative agency when that agency is acting in a judicial or quasi-judicial capacity. (*People v. Sims* (1982) 32 Cal.3d 468, 479, 186 Cal.Rptr. 77, 651 P.2d 321 (*Sims*); see *Castillo v. City of Los Angeles* (2001) 92 Cal.App.4th 477, 481, 111 Cal.Rptr.2d 870 (*Castillo*); *Knickerbocker v. City of Stockton* (1988) 199 Cal.App.3d 235, 242, 244 Cal.Rptr. 764.) Giving preclusive effect to prior administrative findings in appropriate cases furthers the policies underlying the collateral estoppel doctrine, in that it “promote[s] judicial economy by minimizing repetitive litigation,” prevents “the possibility of inconsistent judgments which may undermine the integrity of the judicial system,” and protects parties “from being harassed by repeated litigation.” (*Sims, supra.*

32 Cal.3d at pp. 488–489, 186 Cal.Rptr. 77, 651 P.2d 321; see *Johnson, supra*, 24 Cal.4th at p. 75, 99 Cal.Rptr.2d 316, 5 P.3d 874 [the value of “enforcing repose” is furthered by precluding a FEHA claim that would relitigate facts already determined by an administrative agency].)

However, California courts have also emphasized that an administrative decision may operate as a bar to later judicial relief only when the court is first satisfied that the administrative proceeding leading to that decision had a sufficiently “judicial” character. In other words, administrative findings may be given preclusive effect only when the administrative agency “ ‘is acting in a judicial capacity and resolves disputed issues of fact properly before it which the parties have had an adequate opportunity to litigate.’ ” (*Sims, supra*, 32 Cal.3d at p. 479, 186 Cal.Rptr. 77, 651 P.2d 321, original italics, quoting *United States v. Utah Construction & Mining Co.* (1966) 384 U.S. 394, 422, 86 S.Ct. 1545, 16 L.Ed.2d 642; see *McDonald v. Antelope Valley Community College Dist.* (2008) 45 Cal.4th 88, 113, 84 Cal.Rptr.3d 734, 194 P.3d 1026 (*McDonald*); *Pacific Lumber Co. v. State Water Resources Control Bd.* (2006) 37 Cal.4th 921, 944, 38 Cal.Rptr.3d 220, 126 P.3d 1040 (*Pacific Lumber*)). “Indicia of [administrative] proceedings undertaken in a judicial capacity include a hearing before an impartial decision maker; testimony given under oath or affirmation; a party's ability to subpoena, call, \*\*156 examine, and cross-examine witnesses, to introduce documentary evidence, and to make oral and written argument; the taking of a record \*879 of the proceeding; and a written statement of reasons for the decision.” (*Pacific Lumber, supra*, 37 Cal.4th at p. 944, 38 Cal.Rptr.3d 220, 126 P.3d 1040.)

For the most part, Basurto does not contest that the threshold requirements for the application of collateral estoppel are met in this case. Rather, he contends that the District Board's hearing was not sufficiently “judicial” to be accorded collateral estoppel effect. He argues, in particular, that he was denied due process by the District's failure to comply with APA procedures. Additionally, he contends that the District Board was inherently biased and could not be impartial in determining whether his discharge was justified. For the reasons explained below, we conclude that these contentions are belied by the record. Because we also conclude that the other requirements for the application of collateral estoppel are satisfied, we affirm the trial court's judgment.

### C. Summary of the Administrative Process and Judicial Review

As the foregoing authority makes clear, determining whether a prior administrative decision properly may bar later civil claims entails an evaluation of the nature and scope of the agency's internal administrative proceeding. To provide some context for this analysis, we briefly summarize the legal framework governing Basurto's administrative remedies and the prerequisites for pursuing his FEHA and wrongful termination claims.

Employees who believe they have suffered discrimination at the hands of their employers and wish to file civil claims for damages under the FEHA must first exhaust their administrative remedies by filing a complaint with the Department of Fair Employment and Housing (DFEH) and obtaining a right-to-sue notice. (See, e.g., *Rojo v. Klinger* (1990) 52 Cal.3d 65, 72, 83, 276 Cal.Rptr. 130, 801 P.2d 373; *Morgan v. Regents of University of California* (2000) 88 Cal.App.4th 52, 63, 105 Cal.Rptr.2d 652; Gov.Code, §§ 12960, 12965, subd. (b).) Employees also may, *but are not required to*, pursue internal administrative remedies offered by their employer. (*Schifando v. City of Los Angeles* (2003) 31 Cal.4th 1074, 6 Cal.Rptr.3d 457, 79 P.3d 569 [municipal employee need not exhaust city's internal remedies prior to filing a complaint with DFEH].) However, if they voluntarily choose to first obtain relief by means of the employer's internal procedures, they must fully exhaust that avenue of relief. This entails not merely exhausting the administrative remedy itself, but also the *judicial* remedies—petitioning for an administrative writ of mandate and appeal from any order on that petition—that are the exclusive means of reviewing any administrative decision. (See *Johnson, supra*, 24 Cal.4th at p. 70, 99 Cal.Rptr.2d 316, 5 P.3d 874 [exhaustion of judicial remedies is necessary to avoid giving binding effect to the agency's decision].) *Johnson* makes clear that failure to set aside an agency's quasi-judicial \*880 decision will render that decision final and binding on a plaintiff's later FEHA claims. (*Id.* at p. 76, 99 Cal.Rptr.2d 316, 5 P.3d 874.)

In this case, Basurto not only filed a claim with the DFEH and obtained a right-to-sue notice, he also opted to challenge his discharge under the District's internal procedures. At his second administrative hearing, he admittedly did not raise his discrimination and wrongful termination claims. The District Board ruled against Basurto, and set forth its decision \*\*157 concluding that Basurto's discharge was an

appropriate penalty, based on the following findings, among others: (1) Basurto was under the influence of alcohol at the time of the accident; (2) Basurto caused an accident resulting in major damage to property and serious personal injury to the driver of the other vehicle; (3) Basurto was in violation of the District's policies regarding the use of alcohol; (4) Basurto violated District policy in negligently causing injury to District property; and (5) the penalty of discharge had not been applied to him differently than to other similarly situated District employees.

Basurto then petitioned the trial court for a writ of mandate, but only to avoid the collateral estoppel effect that, under *Johnson*, otherwise would be accorded the District Board's decision. Specifically, he argued that he was denied due process and an impartial hearing officer; he did not, however, assert that the District Board's findings were not supported by the weight of the evidence. The trial court found he had waived his due process and bias arguments by not raising them at the hearing. Based on Basurto's failure to have the District Board's decision set aside, the trial court thereafter granted summary judgment against Basurto, holding that the District Board's decision, and Basurto's failure to have it set aside, barred his civil damages claims.

### D. The District's Internal Grievance Procedures Are Sufficiently "Judicial" in Character for Collateral Estoppel to Bar Basurto's Civil Damages Claims

We now turn to Basurto's principal contention that the District failed to show its internal complaint process possesses the indicia of a "real" quasi-judicial proceeding so as to bar Basurto's civil claims for damages. On this point, Basurto makes two arguments: First, the District failed to utilize the procedures contemplated in the APA, and second, the District Board was inherently biased, requiring that the hearing be held before an independent decision maker. We conclude that neither of these arguments has merit, that Basurto had a full and fair opportunity to present any and all challenges he may have had to his discharge at the hearing before the District Board, and that his claim of bias is purely speculative.

\*881 At the outset, we agree with Basurto that the party asserting the defense of collateral estoppel bears the burden of establishing that its requirements have been met. (*Lucido, supra*, 51 Cal.3d at p. 341, 272 Cal.Rptr. 767, 795 P.2d 1223.) He is also correct that it was the District's burden to show that it was entitled to judgment as a matter of law.

(See [Aguilar v. Atlantic Richfield Co. \(2001\) 25 Cal.4th 826, 850, 107 Cal.Rptr.2d 841, 24 P.3d 493.](#)) But we summarily reject Basurto's contention that the District presented “no evidence” to establish the judicial character of its internal proceeding. (Italics added.) The record refutes this assertion. For example, the District's separate statement is supported by references to evidence showing the nature and extent of the hearing held before the District Board, including a description of the broad scope of evidence presented by both sides at the hearing, and in particular, of the evidence demonstrating that Basurto was not treated differently than other similarly situated employees. Moreover, the transcript of Basurto's hearing reveals that the District Board was expressly asked about potential conflicts of interest, that the members denied any such conflict or bias, and that Basurto made no effort to establish otherwise. As we will explain, this constitutes a sufficient prima facie showing to support summary judgment in the absence of any **\*\*158** demonstration by Basurto raising a material question of fact on these issues. (See, e.g., [Y.K.A. Industries, Inc. v. Redevelopment Agency of City of San Jose \(2009\) 174 Cal.App.4th 339, 353, 94 Cal.Rptr.3d 424 \(Y.K.A. Industries\)](#) [once moving party makes prima facie showing of nonexistence of any material, triable fact, burden shifts to opponent to demonstrate existence of such fact].)

### 1. The APA Does Not Apply to the District

Basurto's contention that the District was obliged to comply with APA-mandated procedures has no basis in the law. The trial court correctly concluded, in denying Basurto's second writ petition, that the APA does not apply to the District. The APA provides: “Except as otherwise expressly provided by statute: [¶] (a) This chapter applies to all agencies of the state.” ([Gov.Code, § 11410.20, subd. \(a\).](#)) It also specifies, however, that the APA “does not apply to a *local agency* except to the extent the provisions are made applicable by statute,” with “local agency” defined as, among other things, a “*district, public authority, public agency.*” ([Gov.Code, § 11410.30, subds.\(b\), \(a\), italics added.](#))

Basurto contends that in 1997, the APA's reach was expanded to cover all state agencies, unless specifically excepted. But “local agencies” such as “districts” were expressly excluded from this expansion of coverage. (See [Gov.Code, § 11410.30.](#)) Such agencies as the District were excluded, as the legislative comments to this section of the APA observe, “because of the very different circumstances of local government units when compared to state agencies.” (Cal. Law Revision Com. com., 32D **\*882** [West's Ann. Gov.Code \(2005 ed.\) foll. § 11410.30, p. 272.](#)) The fact that a number of statutes have

since made the APA expressly applicable to various “local agencies” (such as school districts) does not help Basurto. (See, e.g., [Ed.Code, § 44944](#) [suspension or dismissal of permanent employee by school district], [Ed.Code, § 87679](#) [evaluation, dismissal and imposition of penalties on personnel employed by community college district].) If anything, these provisions merely highlight that, absent a similar requirement in the Water Code, local irrigation districts are “local agencies” excluded from coverage under the APA.<sup>2</sup>

<sup>2</sup> [Water Code section 20570](#) is not such a provision. That statute, which generally “reaffirmed that [irrigation] districts are state agencies” ([Wat.Code, § 20570](#)), was enacted decades before [Government Code section 11410.30](#). As the trial court concluded in its tentative decision on Basurto's first writ petition (later vacated for other reasons), “[t]he legislature was, presumably, aware of [Water Code § 20570](#) when it enacted [§ 11410.30](#); nevertheless, [§ 11410.30](#) provides a self-contained definition of local agencies exempted from the APA.” It is well established that “a more recent provision is typically more persuasive than an older one,” and the courts will “give effect to a specific statute relating to a particular subject in preference to a general statute.” ([Lazar v. Hertz Corp. \(1999\) 69 Cal.App.4th 1494, 1504, 82 Cal.Rptr.2d 368; Code Civ. Proc., § 1859](#) [in construing statutes, “when a general and particular provision are inconsistent, the latter is paramount to the former”].)

The cases cited by Basurto, which refer to irrigation districts as “state agencies,” are not helpful in determining whether the APA's procedures are applicable to district proceedings. First, none of these cases addresses that specific question. Second, we note that other courts have recognized that water districts are not considered state agencies for all purposes. (See, e.g., [Garrett v. Superior Court \(1974\) 11 Cal.3d 245, 248, 113 Cal.Rptr. 152, 520 P.2d 968](#) [holding that Riverside County's flood **\*\*159** control and water conservation district is a local agency for purposes of the venue provision in [Code Civ. Proc., § 394](#)].)

Basurto also insists that even if the District was not required to follow APA procedures, it should have done so because it would be good policy. At a minimum, Basurto contends (quoting [Nightlife Partners, Ltd. v. City of Beverly Hills \(2003\) 108 Cal.App.4th 81, 91, 133 Cal.Rptr.2d 234](#)), that the APA is “helpful as indicating what the Legislature believes are the elements of a fair and carefully thought out system of procedure for use in administrative hearings.” That may be

so, but if the APA is not applicable, the only relevant inquiry is whether the procedures *actually followed* by the District provided adequate procedural safeguards and opportunities for Basurto to be heard. If they did, then under the guidelines set forth in cases such as [Sims, supra, 32 Cal.3d at pages 479–480](#), [186 Cal.Rptr. 77, 651 P.2d 321](#), and [Pacific Lumber, supra, 37 Cal.4th at page 944, 38 Cal.Rptr.3d 220, 126 P.3d 1040](#), the administrative hearing was sufficiently “judicial” in character to warrant the application of collateral estoppel. It is to that inquiry that we now, therefore, turn.

**\*883** 2. *The District's Evidentiary Hearing Afforded Basurto Due Process*

Rather than explain why the procedures the District actually employed in his case denied him due process, Basurto merely argues that because the procedures set forth in policy and procedure No. 4351 of the District's Manual of Operations are not identical to APA procedures, they cannot support the application of collateral estoppel so as to bar his civil claims. Basurto cites no law supporting this proposition, and more importantly, he provides no rebuttal to the District's showing that his second administrative hearing in fact bore many similarities to a judicial proceeding. In other words, Basurto failed to raise any triable issue of material fact regarding the alleged inadequacies of the District's procedures that might otherwise have precluded a grant of summary judgment on estoppel grounds. (See, e.g., [Y.K.A. Industries, supra, 174 Cal.App.4th at p. 353, 94 Cal.Rptr.3d 424](#).)

Whatever type of procedure might be contemplated by the District's policy and procedure No. 4351, the second hearing the District *actually provided* to Basurto had many of the indicia of an actual trial, particularly in comparison to the first hearing. First, Basurto does not and cannot dispute that he had actual notice of the charges against him and the subject matter of the hearing. Second, although Basurto complains about the lack of formal discovery under the District's internal procedures, the fact is that in the years preceding the second administrative proceeding, the parties conducted substantial discovery on issues relevant to his discharge, including the discrimination allegations. All of this discovery was available to Basurto at the time of his second hearing.

Third, prior to the second hearing, Basurto's counsel corresponded with the District's counsel on a number of issues, including Basurto's specific concerns about the procedures to be used at the hearing, his access to witnesses, and the impartiality of the District Board members. Many of the additional items Basurto requested tracked his position

that the District Board should conform to the APA. In response to these concerns, the District undertook the following: (1) substituted new counsel for the District, to address Basurto's complaint that its prior counsel had improper ex parte contact with District Board members; (2) provided a court reporter; and **\*\*160** (3) provided Basurto with documents and a list of witnesses.

At the nearly seven-hour-long hearing, both sides were represented by counsel, who gave opening and closing statements. The District used outside counsel to prosecute the matter. The nature of the proceeding (specifically, that it was a de novo hearing and the District Board was not to consider what occurred at the prior hearing) was fully explained, as was the burden of proof. The administrative record was clarified at the outset. Both sides were **\*884** able to call witnesses and cross-examine the other side's witnesses, all of whom testified under oath; documents were entered into evidence; and objections were raised, considered and ruled on by the District Board. An official transcript of the proceedings was prepared. The District Board issued a nearly six-page written decision, signed by the District Board president, that recited the evidence considered, identified the witnesses who appeared, and set forth specific factual findings and conclusions, with citation to District policies and procedures.

This hearing was far more thorough, and provided far more procedural safeguards, than Basurto's initial administrative hearing, at which he represented himself, no witness was sworn, there was no clarity as to the evidence considered and relied upon by the District Board, and there was no court reporter. The procedures actually followed at the second hearing are, in fact, substantially similar to those Basurto contends are required under the APA, and to those outlined by the California Supreme Court in [Sims, supra, 32 Cal.3d at pages 479–480, 186 Cal.Rptr. 77, 651 P.2d 321](#), and [Pacific Lumber, supra, 37 Cal.4th at page 944, 38 Cal.Rptr.3d 220, 126 P.3d 1040](#). Basurto appears to rest his due process argument on the sole fact that the District's *written* policies and procedures do not themselves contain all these safeguards, even though he actually benefitted from those protections at his hearing. This argument is unpersuasive and unsupported by any authority.

On the contrary, California precedent makes clear that an administrative hearing, to qualify as sufficiently “judicial” for collateral estoppel purposes, need not be identical to a judicial trial, so long as basic due process considerations are

satisfied. In *Sims*, supra, 32 Cal.3d 468, 186 Cal.Rptr. 77, 651 P.2d 321, the California Supreme Court considered whether a hearing conducted by the State Department of Social Services (DSS) under the “fair hearing” statute (Welf. & Inst.Code, § 10950) was of a sufficiently “judicial character” to permit collateral estoppel to attach to its decision. Even though, by statute, the APA does not apply to such hearings, and the rules of evidence are not applicable (Welf. & Inst.Code, §§ 10953, 10955), the *Sims* court found that the requirements of collateral estoppel were met when the hearing was “a judicial-like adversary proceeding,” in that it was conducted in an impartial manner, testimony was received under oath or affirmation, the parties were allowed to call, examine and cross-examine witnesses, make oral and written argument, and a verbatim record of the proceeding was created. (*Sims*, supra, at pp. 479–480, 186 Cal.Rptr. 77, 651 P.2d 321.) In these respects, the parties were provided with an adequate opportunity to fully litigate their claims—even though the county in that case failed to present evidence or participate in the hearing because of its claim that the DSS lacked jurisdiction. (*Id.* at pp. 474, 481, 186 Cal.Rptr. 77, 651 P.2d 321.) Further, the hearing officer provided a written statement of decision that, in an adjudicatory manner, applied existing rules to the facts of the case. (*Id.* at p. 480, 186 Cal.Rptr. 77, 651 P.2d 321.)

**\*\*161 \*885** It is undisputed that Basurto's hearing had virtually identical characteristics. We therefore conclude that Basurto was provided with due process at his second administrative hearing.

### 3. Basurto's Claim That the District Board Was Inherently Biased Is Speculative and Unsupported by Law

The second focus of Basurto's complaint about the District's internal grievance procedures is on what he perceives to be the inherent bias of the District Board as adjudicator. According to Basurto, the District Board can never be impartial in deciding an employee's grievance when a decision in favor of the employee could result in a substantial financial penalty to the District, in the form of backpay, future wages, benefits, and attorney fees. We disagree.

If Basurto were correct, then no administrative agency could ever adjudicate employee disputes that might result in the agency's liability and financial compensation to the employee. Yet, statutory and case law long have recognized the ability of an agency to internally adjudicate employment and other matters, even where a result favorable to the other party may result in a financial gain for that party and a loss for

the agency (or the public fisc). Thus, in *Johnson*, collateral estoppel was applied where the employee's grievance was decided by the city's personnel board. (See *Johnson*, supra, 24 Cal.4th at p. 66, 99 Cal.Rptr.2d 316, 5 P.3d 874.) In *McDonald*, supra, 45 Cal.4th 88, 84 Cal.Rptr.3d 734, 194 P.3d 1026, the Supreme Court noted with approval that the community colleges' internal grievance procedures, with final review by the chancellor, “afford a complainant ... a full opportunity to formally or informally resolve a dispute.” (*Id.* at pp. 104–105, 84 Cal.Rptr.3d 734, 194 P.3d 1026; see *Westlake Community Hospital v. Superior Court* (1976) 17 Cal.3d 465, 131 Cal.Rptr. 90, 551 P.2d 410 [holding that doctor at private hospital was required to set aside internal tribunal's revocation of her privileges before maintaining a damages action].) The type of hearing at issue in *Sims* may be conducted by an administrative law judge, but the relevant statute provides that the director of the agency may instead designate himself or herself for that purpose. (See Welf. & Inst.Code, §§ 10950, 10953.) More pertinent to the present case, the boards of directors of irrigation districts have long been empowered to act “in a quasi-judicial capacity” in matters relating to employment. (See, e.g., *Wilbur v. Board of Directors* (1928) 94 Cal.App. 511, 519, 271 P. 514, italics omitted; see Wat.Code, § 22225 [empowering irrigation districts “to perform all acts necessary to carry out fully” their statutory functions].)

Accordingly, we reject Basurto's contention that the District Board is incapable of being impartial in resolving a dispute like this one. We also conclude that Basurto has failed to present any evidence that the board in fact **\*886** was biased in this case.<sup>3</sup> The evidence highlighted by the District demonstrates the opposite. First, we note that the members participating in the second hearing were all new to the board, and had not participated in the first hearing, with one exception. Second, the District's general counsel asked the members whether they had a personal or financial interest in the case, or whether they had any ex parte communications with District **\*\*162** attorneys that might have created a bias or conflict of interest. The members uniformly denied any such conflicts or bias—a fact noted in the District Board's written decision. Basurto made no separate inquiry of the members on this issue, and he introduced no evidence suggesting that any of the members had in any way been influenced by District counsel or otherwise.<sup>4</sup>

<sup>3</sup> It bears noting in this regard that the District offered Basurto the opportunity to have his case heard by a state-certified neutral—an offer he declined.

<sup>4</sup> For these reasons, Basurto's reliance on cases such as *Ward v. Village of Monroeville* (1972) 409 U.S. 57, 93 S.Ct. 80, 34 L.Ed.2d 267, is misplaced. *Ward* involved a situation in which the mayor of the village acted as a judicial officer in criminal proceedings in which a conviction could result in fines and penalties which constituted a “major part of village income.” (*Id.* at p. 58, 93 S.Ct. 80.) *Tumey v. Ohio* (1927) 273 U.S. 510, 47 S.Ct. 437, 71 L.Ed. 749, presented an even more stark instance of a judge's personal pecuniary interest in obtaining a conviction, as that case involved an instance where the mayor's own salary and costs as judge were covered by such fees and fines. (*Id.* at p. 520, 47 S.Ct. 437.) This case presents a very different set of facts. Not only did the District adduce prima facie evidence at the hearing that the District Board members had no such pecuniary interest, either personally or as managers of the District, but also, the very purpose of the District's internal grievance procedures is to minimize costs to the District by ensuring that any error in discharging an employee may be quickly corrected. (See *Westlake Community Hospital v. Superior Court*, *supra*, 17 Cal.3d at p. 476, 131 Cal.Rptr. 90, 551 P.2d 410.) Basurto presented no evidence that the cost to the District of rehiring a wrongly terminated employee was so substantial as to create a bias in the District Board toward ruling against employees in these types of cases.

Basurto complains that the District's manual specified no procedure whereby he could have raised the issue of bias. Regardless of whether the District had a written policy or procedure specifically addressing that question, nothing prevented Basurto's counsel from raising the issue or examining the members individually on that matter. Indeed, Basurto's counsel alluded to the bias issue in his opening statement, and could well have examined the members individually, just as the District's general counsel did, but he chose not to do so.

In these circumstances, we are persuaded that the District met its burden of demonstrating that Basurto's grievance was adjudicated by a fair and impartial panel.

**\*887** E. *The Threshold Requirements for Application of Collateral Estoppel Are Met*

1. *Basurto Does Not Dispute That the District Board Considered and Decided the Same Issue Underlying His Civil Claims*

For collateral estoppel to apply, the District was required to show that the issues actually litigated before and decided by the District Board are identical to those underlying Basurto's civil claims. (*Lucido, supra*, 51 Cal.3d at p. 341, 272 Cal.Rptr. 767, 795 P.2d 1223.) Basurto makes no argument that these elements were not established, and the record provides ample support that they were.<sup>5</sup>

<sup>5</sup> There is also no dispute that the administrative hearing and the lawsuit involved the same parties—Basurto and the District. (See *Lucido, supra*, 51 Cal.3d at p. 341, 272 Cal.Rptr. 767, 795 P.2d 1223.)

“The ‘identical issue’ requirement addresses whether ‘identical factual allegations’ are *at stake* in the two proceedings.” (*Lucido, supra*, 51 Cal.3d at p. 342, 272 Cal.Rptr. 767, 795 P.2d 1223, italics added.) At the heart of both Basurto's administrative proceeding and his civil lawsuit is the issue of the wrongfulness of his discharge. In both fora, Basurto alleged that, notwithstanding his admitted responsibility \*\*163 for the accident, his conduct did not warrant discharge, and that other employees who had been found with drugs or alcohol in their systems did not lose their jobs. Therefore, the “identical issue” requirement is met. (See *Castillo, supra*, 92 Cal.App.4th at pp. 481–482, 111 Cal.Rptr.2d 870 [issue before agency of wrongfulness of discharge was held to be identical to issue underlying plaintiff's FEHA claim even though former was not based specifically on age or race discrimination].)

The same is true for the “actually litigated” and “necessarily decided” elements. (*Lucido, supra*, 51 Cal.3d at p. 341, 272 Cal.Rptr. 767, 795 P.2d 1223.) An issue is “actually litigated” when it “‘is properly raised, by the pleadings and otherwise, and is submitted for determination, and is determined .... A determination may be based on a failure of ... proof .... [Citation.]’ ” (*Sims, supra*, 32 Cal.3d at p. 484, 186 Cal.Rptr. 77, 651 P.2d 321, original italics.) The issue is considered to have been “necessarily decided” if it was not “‘entirely unnecessary’ ” to the judgment in the prior proceeding. (*Lucido, supra*, 51 Cal.3d at p. 342, 272 Cal.Rptr. 767, 795 P.2d 1223.) Here, Basurto raised in his administrative complaint that discharge was too severe a penalty, and that he was being treated differently than other similarly situated employees. At the hearing, the District Board received evidence of, among other things, the District's “last chance” policy that provided

employees who had been found to misuse drugs and alcohol another opportunity to conform their conduct to District policy without discharge, under certain circumstances. In an effort to \*888 demonstrate that Basurto had not been treated disparately, the District presented evidence showing that the only other employee who had been found to have alcohol in his system and to have caused a serious vehicle accident was also discharged. Additionally, the District presented evidence of Basurto's involvement in two prior vehicle accidents. Basurto's counsel cross-examined the District's witnesses on these issues, and in particular, attempted to elicit testimony to support Basurto's contention that he should have been given another chance, particularly in light of his highly favorable performance reviews over the years. The District Board weighed all this evidence and concluded that Basurto's discharge was justified under the facts of the case, and explicitly concluded that he had not been treated differently than other similarly situated employees.

The fact that Basurto never raised his specific age and/or race discrimination allegations at his administrative hearing does not defeat the application of collateral estoppel. A party cannot circumvent the doctrine simply by cherry-picking which facts and theories to raise at his administrative hearing and which to reserve for a civil lawsuit, if all speak to the same issue—which in this case was the wrongfulness of Basurto's discharge—and if the party has a full and fair opportunity to present all those facts for determination (which, as we explained previously, Basurto was given here). As the Supreme Court observed long ago: “[E]ven though the causes of action be different, the prior determination of an issue is conclusive in a subsequent suit between the same parties as to that issue *and every matter which might have been urged to sustain or defeat its determination.*” (*Pacific Mut. Life Ins. Co. v. McConnell* (1955) 44 Cal.2d 715, 724–725, 285 P.2d 636, italics added.)

The case of *Castillo v. City of Los Angeles*, *supra*, 92 Cal.App.4th 477, 111 Cal.Rptr.2d 870, is instructive here. In *Castillo*, the trial court granted summary judgment against the plaintiff in his wrongful termination action on the ground that his \*\*164 claims based on age, race and national origin discrimination were barred by a prior administrative ruling that he had been discharged for nondiscriminatory reasons relating to his performance. (*Id.* at pp. 479–480, 111 Cal.Rptr.2d 870.) At his administrative hearing, the plaintiff presented evidence showing alleged disparate treatment by his supervisor, although the plaintiff did not attribute that disparity to age, race or national origin. (*Id.*

at p. 482, 111 Cal.Rptr.2d 870.) Nevertheless, the court held that collateral estoppel barred his FEHA discrimination claims. It determined: “Castillo has not shown that he was prevented from introducing admissible evidence relevant to [the issue of discrimination].” (*Ibid.*) Furthermore, the hearing officer determined that Castillo's discharge was for \*889 “appropriate” reasons; “if the hearing examiner were to have found that the reasons for the discharge were merely a pretext for discrimination, she would not have found the discharge was appropriate.” (*Ibid.*) Thus, the question whether Castillo's discharge was justified on nondiscriminatory grounds was actually litigated and necessarily decided.

Also instructive is *Takahashi*, *supra*, 202 Cal.App.3d 1464, 249 Cal.Rptr. 578. Although that decision rested principally on res judicata principles, the case bears substantial similarity to this one. In *Takahashi*, a longtime public school teacher was discharged on competency grounds, after a hearing before the Commission on Professional Competence. (*Id.* at p. 1470, 249 Cal.Rptr. 578.) At the hearing, the teacher challenged the commission's jurisdiction only; no mention was made of any constitutional or civil rights defense. (*Ibid.*) After the commission ruled against her, the teacher petitioned the trial court for writ of mandate, but again, did not raise her wrongful termination defenses, but continued to challenge the commission's jurisdiction only. (*Id.* at pp. 1470–1471, 249 Cal.Rptr. 578.) When the court denied her petition and the denial was affirmed on appeal, she sought to pursue civil claims that she was not terminated for good cause. (*Id.* at pp. 1471–1472, 249 Cal.Rptr. 578.) The trial court granted summary judgment on res judicata grounds. (*Id.* at pp. 1472–1473, 249 Cal.Rptr. 578.) The *Takahashi* court upheld that ruling on appeal. It concluded, among other things, that all of the plaintiff's civil claims arose “in conjunction with or as a result of the alleged wrongful termination of her employment,” and thus involved the same “primary right” as the one at stake in the administrative proceeding. (*Id.* at pp. 1475–1476, 249 Cal.Rptr. 578.) Further, it held that the plaintiff had the right to interpose any defense to her termination at her commission hearing, and the fact that she failed to do so did not preclude application of res judicata to the commission's decision. (*Id.* at pp. 1476, 1481–1482, 249 Cal.Rptr. 578.)

“ ‘It was never contemplated that a party to an administrative hearing should withhold any defense then available to him or make only a perfunctory or “skeleton” showing in the hearing and thereafter obtain an unlimited trial de novo, on expanded issues, in the reviewing court.’ ”

(*Id.* at p. 1481, 249 Cal.Rptr. 578, quoting *Bohn v. Watson* (1954) 130 Cal.App.2d 24, 37, 278 P.2d 454.)

So too, here, nothing prevented Basurto from presenting evidence that his discharge was attributable to age or race discrimination. The fact that the District Board received evidence addressing the question whether Basurto had received harsher punishment than others who had engaged in similar conduct refutes Basurto's position that the District's procedures did not contemplate that such issues could be raised. Basurto's core contention underlying **\*\*165** his internal grievance was that in discharging him, the District had treated him differently than other similarly situated employees—i.e., that the District's stated reason for his termination (being under the influence) was, in essence, pretextual. It was therefore incumbent upon him to present at his hearing any facts or theories supporting his contention that he had been unfairly or **\*890** disparately punished, including any evidence of age or race discrimination. Had Basurto presented evidence of discriminatory policies or practices by the District, the outcome of the administrative hearing might have been different. (*Takahashi, supra*, 202 Cal.App.3d at p. 1477, 249 Cal.Rptr. 578 [if plaintiff had raised and proved her defenses at the commission hearing, her termination would have been judged wrongful, and she then could have sought in court the damages to which she was entitled, but which the commission had no authority to award].)

In short, the issue whether Basurto's termination was wrongful was actually litigated and necessarily decided by the District Board, when it determined that Basurto's conduct in violation of District policy justified his dismissal, and that he had not been treated differently than other employees in being terminated. (See *Sims, supra*, 32 Cal.3d at pp. 474, 481, 484–485, 186 Cal.Rptr. 77, 651 P.2d 321 [issue of welfare fraud was actually litigated before agency, even though the county failed to present evidence or otherwise participate at the hearing on the ground that the agency lacked jurisdiction: “The failure of a litigant to introduce relevant available evidence on an issue does not necessarily defeat a plea of collateral estoppel.”].)

## 2. The District Board's Administrative Findings Are Final and Binding

The remaining threshold requirement for the application of collateral estoppel is that the administrative determination must be final and on the merits. (*Lucido, supra*, 51 Cal.3d at p. 341, 272 Cal.Rptr. 767, 795 P.2d 1223.) This inquiry

necessarily implicates the judicial process by which Basurto unsuccessfully attempted to have the District Board's findings set aside, and so we now address whether that process was fully exhausted and finalized. For purposes of this discussion, we concern ourselves only with Basurto's second petition for writ of mandate and the trial court's ruling thereon.

Basurto's second writ petition did not challenge the merits of the District Board's findings, or contend that they were not supported by the weight of the evidence. Rather, Basurto challenged only what he contended were procedural deficiencies of the District's internal complaint process and the alleged inherent impartiality of the District Board, explicitly with the intent of avoiding the collateral estoppel effect of the District Board's decision on his claims for damages—a result that otherwise would be mandated by the *Johnson* decision. The trial court denied his petition on the ground that Basurto had failed to raise these issues at his hearing and therefore waived them. Although Basurto sought review of that order by means of a petition for writ of mandate to this court, we denied that petition on the ground that Basurto had an adequate remedy on appeal. Accordingly, the only remaining means by which Basurto could have set aside the District Board's administrative findings and prevented them from becoming final and binding under **\*891** *Johnson* would have been to challenge the trial court's denial of the second writ petition on this appeal. (See, e.g., *Castillo, supra*, 92 Cal.App.4th at pp. 482–483, 111 Cal.Rptr.2d 870 [administrative agency's decision is final when the trial court denied the petition for writ **\*\*166** of mandate and the time to appeal that denial passed].)

Yet, in his opening brief on this appeal, Basurto all but explicitly disclaims any intent to appeal the trial court's denial of his second writ petition. Instead, Basurto asserts that this appeal presents one “focused issue: Did [the District] establish that its grievance procedure had a judicial character with safeguards sufficient for it to qualify it as the basis for collateral estoppel or res judicata.” Indeed, Basurto's opening brief is dedicated exclusively to explaining why the District had failed to meet its burden on summary judgment of demonstrating the adequacy of the District's internal procedures. Not surprisingly, therefore, the District asserts in its responding brief that Basurto failed to appeal the trial court's denial of his second writ petition. However, contrary to his earlier statements expressly limiting the scope of his appeal, Basurto argues in his reply brief that the trial court's denial of his second writ petition is now ripe for review, and suggests that there is no legal justification for the trial court's

conclusion that he waived his right to challenge the District Board's findings on due process or bias grounds.

Basurto is correct in pointing out that we previously declined to review the order denying his second writ petition on the ground that Basurto had an adequate remedy by way of appeal. He is also correct that we have the authority to review that interlocutory order upon appeal from the trial court's judgment. (See [Code Civ. Proc., § 906](#).) The question whether a particular order is appealable, however, is different than the question whether a party has properly presented an issue for review on appeal. Under basic principles of appellate review, we generally will not consider substantive legal arguments raised for the first time in the reply brief. (See, e.g., Eisenberg et al., *Cal. Practice Guide: Civil Appeals and Writs* (The Rutter Group 2012) ¶ 9.78, p. 9-27 (rev. # 1, 2012); [Shade Foods, Inc. v. Innovative Products Sales & Marketing, Inc.](#) (2000) 78 Cal.App.4th 847, 894, fn. 10, 93 Cal.Rptr.2d 364.) Basurto all but expressly abandoned any challenge he might have to the District Board's administrative findings in his opening brief. Although he sought to revive that issue in his reply brief, he offered no explanation and provided no good cause for his failure to address those arguments earlier.

The reason for Basurto's vacillation on this issue may be his dissatisfaction with the District's administrative process, as evidenced by a number of comments made in his briefs in the trial court and on appeal. Indeed, the very fact that Basurto petitioned for mandamus relief solely to avoid the collateral estoppel effect of the District Board's ruling, and not to challenge that ruling \*892 as lacking evidentiary support, reflects his view that the District's administrative process is a “ ‘procedural minefield,’ ” a “gauntlet,” and a “Serbonian bog of exhaustion of administrative remedies.” Basurto apparently viewed more favorably his chances of success in a court of law, and since the adverse District Board ruling, consistently has followed a strategy of merely “going through the motions” of exhausting his administrative and judicial remedies, pinning his hopes on ultimately being able to avail himself of legal recourse.

Basurto was not required to seek relief by means of the District's internal procedures, but having chosen to do so, he is not free to merely abandon that process without consequence. Because Basurto failed to properly appeal the trial court's denial of his second writ petition, the District Board's decision is now final. (See [Johnson, supra](#), 24 Cal.4th at p. 69, 99 Cal.Rptr.2d 316, 5 P.3d 874 [the administrative finding that plaintiff was laid off for \*\*167 economic, not

discriminatory, reasons became final when plaintiff failed to timely challenge that finding in superior court]; [Castillo, supra](#), 92 Cal.App.4th at pp. 482–483, 111 Cal.Rptr.2d 870 [administrative decision became final when trial court denied writ petition and the time for appeal of that denial passed]; [Briggs v. City of Rolling Hills Estates](#) (1995) 40 Cal.App.4th 637, 646, 47 Cal.Rptr.2d 29 [noting that administrative agency's decision “achieve[s] finality” when the aggrieved party fails “to pursue the exclusive *judicial* remedy for reviewing administrative action”].)<sup>6</sup> Furthermore, the District Board's determination was “on the merits” because, as previously explained, “it followed a ‘full hearing’ in which ‘the substance of the claim [was] tried and determined.’ ” [Citation.]” ([Castillo, supra](#), 92 Cal.App.4th at p. 483, 111 Cal.Rptr.2d 870.)

<sup>6</sup> Although this conclusion renders unnecessary our review of the correctness of the trial court's determination that Basurto had waived his due process and bias claims, we find no merit to Basurto's contention that there was no specific procedure by which he could have raised these issues at his hearing. Nothing prevented him from doing so, and in fact, his counsel recognized at the outset of the hearing that “it [was] incumbent upon [Basurto] to raise objections which normally would be raised in a court of law.” The prehearing exchange of letters between Basurto's and the District's outside counsel was insufficient, as the substance of those letters was never brought to the District Board's attention. The case law consistently shows that due process and bias issues must be presented to the hearing officer or tribunal itself for the issue to be preserved. (See, e.g., [Morongo Band of Mission Indians v. State Water Resources Control Bd.](#) (2009) 45 Cal.4th 731, 734–735, 88 Cal.Rptr.3d 610, 199 P.3d 1142 [Morongo petitioned the board for disqualification of enforcement team before the hearing, and after the hearing officer denied the petition, sought reconsideration by the board]; [Haas v. County of San Bernadino](#) (2002) 27 Cal.4th 1017, 1021, 119 Cal.Rptr.2d 341, 45 P.3d 280 [impartiality objections were raised prior to and renewed at the hearing].) Further, counsel's passing reference in his opening statement to Basurto's impartiality concerns was insufficient to squarely raise the issue of potential bias. “The mere allegation of bias in [an administrative hearing] without any evidence to support [it]” is not enough. ([Parker v. City of Fountain Valley](#) (1981) 127 Cal.App.3d 99, 117, 179 Cal.Rptr. 351.) In short, the trial court did not err in concluding Basurto had waived his due process and bias claims.

**\*893** 3. *Application of Collateral Estoppel in This Case Furthers the Policies Underlying the Doctrine*

We must also consider whether giving estoppel effect to the District Board's decision in this case would be consistent with the policy considerations enumerated in *Lucido*. (See [Lucido, supra](#), 51 Cal.3d at 343, 272 Cal.Rptr. 767, 795 P.2d 1223.) We conclude that barring Basurto's civil damages claims would be consistent with those policies.

Fundamentally, giving estoppel effect to an appropriate, quasi-judicial administrative decision “accords a proper respect” to an agency's internal procedures, which provide a means for the agency to quickly determine if it has committed error, and if so, “to minimize, and sometimes eliminate, any monetary injury to the plaintiff by immediately reversing its initial decision.” (*Westlake Community Hospital v. Superior Court, supra*, 17 Cal.3d at p. 476, 484, 131 Cal.Rptr. 90, 551 P.2d 410.) In *Sims*, the Supreme Court recognized that “[g]iving conclusive effect” to such an agency decision “would promote judicial economy by minimizing repetitive litigation.” (*Sims, supra*, 32 Cal.3d at p. 488, 186 Cal.Rptr. 77, 651 P.2d 321.) In contrast, permitting relitigation of issues that a party already has had a full and fair opportunity to litigate would “substantially diminish[ ]” the value of the administrative process. (*Ibid.*; see also [Castillo, supra](#), 92 Cal.App.4th at p. 483, 111 Cal.Rptr.2d 870.) **\*\*168** Indeed, as the Supreme Court emphasized in *Johnson*, “Refusing to give binding effect to the findings of administrative agencies in quasi-judicial proceedings would ... undermine the efficacy of such proceedings, rendering them in many cases little more than rehearsals for litigation.” (*Johnson, supra*, 24 Cal.4th at p. 72, 99 Cal.Rptr.2d 316, 5 P.3d 874.)

These considerations apply with equal force here. As explained, Basurto chose to avail himself of the District's internal grievance procedure, and he was provided with an adequate opportunity to present evidence at his hearing of every fact or theory he believed supported his contention that his discharge was wrongful. Had he taken full advantage of that opportunity, the District would have been required to consider his age and race discrimination claims. Instead, Basurto sat on his rights, and he did so even though he had first prevailed in his efforts to compel the District to hold a more thorough evidentiary and adversarial hearing than he was given initially. The *Takahashi* court put the matter succinctly, in addressing similar issues underlying a res judicata analysis:

“There can be no justification for plaintiff's position that she should be permitted to fail to assert at the administrative

hearing constitutional and civil rights violations as reasons that made her termination wrongful, fail to prevail on the writ without attempting to urge or to bring before the court those reasons, and then be allowed to recover damages in this consolidated action that resulted from termination of her employment alleged to be wrongful based on those same reasons.”

( **\*894** [Takahashi, supra](#), 202 Cal.App.3d at p. 1485, 249 Cal.Rptr. 578.) “It is just such a case as this in which such allegations must be brought at the earliest opportunity, in this case before the [District Board], so that the matter can be resolved.” (*Ibid.* )

We hold that, in light of these policy considerations, and for the reasons set forth earlier in this opinion, collateral estoppel effect is properly applied to the District Board's July 2007 administrative decision concluding that Basurto's discharge was consistent with the District's policies and supported by the weight of the evidence. Under *Johnson*, that determination is final and conclusive as to Basurto's FEHA discrimination and breach of contract claims, in that the District has proven that Basurto's discharge was for nondiscriminatory reasons and for good cause. (See [Johnson, supra](#), 24 Cal.4th at p. 76, 99 Cal.Rptr.2d 316, 5 P.3d 874; see also *id.* at p. 71, 99 Cal.Rptr.2d 316, 5 P.3d 874 [since plaintiff's FEHA claim “that his discharge was for discriminatory reasons [was] at odds with the preceding determination by the City that the termination was for economic reasons,” the administrative finding, because it was final and binding, barred plaintiff's pursuit of relief under FEHA].) The trial court's order granting summary judgment to the District on this ground is, accordingly, affirmed.<sup>7</sup>

<sup>7</sup> Because our holding on the collateral estoppel issue itself is sufficient to affirm the trial court's judgment, we do not decide whether the judgment would also be correct on res judicata grounds. We note, however, that given our discussion here, the decision in [Takahashi, supra](#), 202 Cal.App.3d 1464, 249 Cal.Rptr. 578, would likely control any res judicata analysis and compel the same result. (*Id.* at pp. 1476–1477, 1481–1485, 249 Cal.Rptr. 578.)

F. *Basurto's Remaining Contentions Do Not Merit Discussion*

Finally, we briefly address, and dismiss, Basurto's contentions that the District **\*\*169** failed to comply precisely with the format requirements for summary judgment motions as set

forth in [Code of Civil Procedure section 437c](#) and [California Rules of Court, rule 3.1350](#). His argument is essentially a “defense” of the trial court's decision not to rule on any of the District's summary judgment or summary adjudication arguments other than collateral estoppel and res judicata. The trial court's decision not to address these other issues rested not on any procedural deficiency in the District's submissions, but rather, as the court explained, on its conclusion that resolution of these matters was unnecessary to its decision. Since Basurto has neither asked us to reverse on this ground, nor cited authority suggesting reversal is required on this ground, we do not consider these contentions here. (See, e.g., [Cahill v. San Diego Gas & Electric Co. \(2011\) 194 Cal.App.4th 939, 956, 124 Cal.Rptr.3d 78](#) [“ ‘ “When an appellant fails to raise a point, or asserts it but fails to support it with reasoned argument and citations to authority, we treat the point as waived.” ’ [Citation.] ‘We are not bound to develop appellants' arguments for them.’ ”].)

**\*895 DISPOSITION**

The judgment is affirmed. Respondent may recover its costs on appeal.

WE CONCUR:

[HUFFMAN](#), Acting P. J.

[O'ROURKE](#), J.

**All Citations**

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114 S.Ct. 1900  
 Supreme Court of the United States

PUD NO. 1 OF JEFFERSON COUNTY  
 and City of Tacoma, Petitioners  
 v.  
 WASHINGTON DEPARTMENT  
 OF ECOLOGY et al.

No. 92–1911.

|  
 Argued Feb. 23, 1994.

|  
 Decided May 31, 1994.

**Synopsis**

City and local utility district appealed Washington State Department of Ecology's imposition of minimum stream flow rates as part of certification requirements under Federal Clean Water Act for building hydroelectric power plant. The Pollution Control Hearings Board reversed flow rate set by Department, and parties cross-appealed. The Superior Court, Thurston County, Carol A. Fuller, J., ruled that Department was not preempted from setting minimum stream flows. [City moved for direct review. The Supreme Court, 121 Wash.2d 179, 849 P.2d 646](#), affirmed. On petition for certiorari, the Supreme Court of the United States, Justice [O'Connor](#), held that: (1) states could condition certification of project on any limitations necessary to ensure compliance with state water quality standards or other appropriate requirements of state law; (2) minimum flow condition was appropriate requirement of state law; and (3) state's authority to impose minimum flow requirements would not be limited on theory that it interfered with Federal Energy Regulatory Commission's authority to license hydroelectric projects.

Affirmed.

Justice [Stevens](#) filed a concurring opinion.

Justice [Thomas](#) filed a dissenting opinion in which Justice [Scalia](#) joined.

\*\*1903 *Syllabus*\*

\*  
 — The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See [United States v. Detroit Lumber Co.](#), 200 U.S. 321, 337, 26 S.Ct. 282, 287, 50 L.Ed. 499.

\*700 Section 303 of the Clean Water Act requires each State, subject to federal approval, to institute comprehensive standards establishing water quality goals for all intrastate waters, and requires that such standards “consist of the designated uses of the navigable waters involved and the water quality criteria for such waters based upon such uses.” Under Environmental Protection Agency (EPA) regulations, the standards must also include an antidegradation policy to ensure that “[e]xisting instream water uses and the level of water quality necessary to protect [those] uses [are] maintained and protected.” States are required by § 401 of the Act to provide a water quality certification before a federal license or permit can be issued for any activity that may result in a discharge into intrastate navigable waters. As relevant here, the certification must “set forth any effluent limitations and other limitations ... necessary to assure that any applicant” will comply with various provisions of the Act and “any other appropriate” state law requirement. § 401(d). Under Washington's comprehensive water quality standards, characteristic uses of waters classified as Class AA include fish migration, rearing, and spawning. Petitioners, a city and a local utility district, want to build a hydroelectric project on the Dosewallips \*\*1904 River, a Class AA water, which would reduce the water flow in the relevant part of the river to a minimal residual flow of between 65 and 155 cubic feet per second (cfs). In order to protect the river's fishery, respondent state environmental agency issued a § 401 certification imposing, among other things, a minimum stream flow requirement of between 100 and 200 cfs. A state administrative appeals board ruled that the certification condition exceeded respondent's authority under state law, but the State Superior Court reversed. The State Supreme Court affirmed, holding that the antidegradation provisions of the State's water quality standards require the imposition of minimum stream flows, and that § 401 authorized the stream flow condition and conferred on States power to consider all state action related to water quality in imposing conditions on § 401 certificates.

*Held:* Washington's minimum stream flow requirement is a permissible condition of a § 401 certification. Pp. 1908–1914.

\*\*\*701 a) A State may impose conditions on certifications insofar as necessary to enforce a designated use contained in the State's water quality standard. Petitioners' claim that the State may only impose water quality limitations specifically tied to a "discharge" is contradicted by § 401(d)'s reference to an applicant's compliance, which allows a State to impose "other limitations" on a project. This view is consistent with EPA regulations providing that activities—not merely discharges—must comply with state water quality standards, a reasonable interpretation of § 401 which is entitled to deference. State standards adopted pursuant to § 303 are among the "other limitations" with which a State may ensure compliance through the § 401 certification process. Although § 303 is not specifically listed in § 401(d), the statute allows States to impose limitations to ensure compliance with § 301 of the Act, and § 301 in turn incorporates § 303 by reference. EPA's view supports this interpretation. Such limitations are also permitted by § 401(d)'s reference to "any other appropriate" state law requirement. Pp. 1908–1910.

(b) Washington's requirement is a limitation necessary to enforce the designated use of the river as a fish habitat. Petitioners err in asserting that § 303 requires States to protect such uses solely through implementation of specific numerical "criteria." The section's language makes it plain that water quality standards contain two components and is most naturally read to require that a project be consistent with both: the designated use and the water quality criteria. EPA has not interpreted § 303 to require the States to protect designated uses exclusively through enforcement of numerical criteria. Moreover, the Act permits enforcement of broad, narrative criteria based on, for example, "aesthetics." There is no anomaly in the State's reliance on both use designations and criteria to protect water quality. Rather, it is petitioners' reading that leads to an unreasonable interpretation of the Act, since specified criteria cannot reasonably be expected to anticipate all the water quality issues arising from every activity that can affect a State's hundreds of individual water bodies. Washington's requirement also is a proper application of the state and federal antidegradation regulations, as it ensures that an existing instream water use will be "maintained and protected." Pp. 1910–1912.

(c) Petitioners' assertion that the Act is only concerned with water quality, not quantity, makes an artificial distinction, since a sufficient lowering of quantity could destroy all of a river's designated uses, and since the Act recognizes that reduced stream flow can constitute water pollution.

Moreover, §§ 101(g) and 510(2) of the Act do not limit the scope of water pollution controls that may be imposed on users who have obtained, pursuant to state law, a water allocation. Those provisions preserve each State's authority to allocate water quantity as between \*\*\*702 users, but the § 401 certification does not purport to determine petitioners' proprietary right to the river's water. In addition, the Court is unwilling to read implied limitations into § 401 based on petitioners' claim that a conflict exists between the condition's imposition and the Federal Energy Regulatory Commission's authority to license hydroelectric \*\*1905 projects under the Federal Power Act, since FERC has not yet acted on petitioners' license application and since § 401's certification requirement also applies to other statutes and regulatory schemes. Pp. 1912–1914.

[121 Wash.2d 179, 849 P.2d 646 \(1992\)](#), affirmed.

[O'CONNOR](#), J., delivered the opinion of the Court, in which [REHNQUIST](#), C.J., and [BLACKMUN](#), [STEVENS](#), [KENNEDY](#), [SOUTER](#), and [GINSBURG](#), JJ., joined. [STEVENS](#), J., filed a concurring opinion, *post*, p. 1914. [THOMAS](#), J., filed a dissenting opinion, in which [SCALIA](#), J., joined, *post*, p. 1915.

#### Attorneys and Law Firms

[Howard E. Shapiro](#), Washington, DC, for petitioners.

[Christine O. Gregoire](#), Olympia, WA, for respondents.

[Lawrence G. Wallace](#), Washington, DC, for the U.S. as amicus curiae, by special leave of the Court.

#### Opinion

\*\*\*703 Justice [O'CONNOR](#) delivered the opinion of the Court.

Petitioners, a city and a local utility district, want to build a hydroelectric project on the Dosewallips River in Washington State. We must decide whether respondent state environmental agency (hereinafter respondent) properly conditioned a permit for the project on the maintenance of specific minimum stream flows to protect salmon and steelhead runs.

\*\*\*704 I

This case involves the complex statutory and regulatory scheme that governs our Nation's waters, a scheme that implicates both federal and state administrative responsibilities. The Federal Water Pollution Control Act, commonly known as the Clean Water Act, 86 Stat. 816, as amended, [33 U.S.C. § 1251 et seq.](#), is a comprehensive water quality statute designed to “restore and maintain the chemical, physical, and biological integrity of the Nation's waters.” [§ 1251\(a\)](#). The Act also seeks to attain “water quality which provides for the protection and propagation of fish, shellfish, and wildlife.” [§ 1251\(a\)\(2\)](#).

To achieve these ambitious goals, the Clean Water Act establishes distinct roles for the Federal and State Governments. Under the Act, the Administrator of the Environmental Protection Agency (EPA) is required, among other things, to establish and enforce technology-based limitations on individual discharges into the country's navigable waters from point sources. See [§§ 1311, 1314](#). Section 303 of the Act also requires each State, subject to federal approval, to institute comprehensive water quality standards establishing water quality goals for all intrastate waters. [§§ 1311\(b\)\(1\)\(C\), 1313](#). These state water quality standards provide “a supplementary basis ... so that numerous point sources, despite individual compliance with effluent limitations, may be further regulated to prevent water quality from falling below acceptable levels.” *EPA v. California ex rel. State Water Resources Control Bd.*, 426 U.S. 200, 205, n. 12, 96 S.Ct. 2022, 2025, n. 12, 48 L.Ed.2d 578 (1976).

A state water quality standard “shall consist of the designated uses of the navigable waters involved and the water quality criteria for such waters based upon such uses.” [33 U.S.C. § 1313\(c\)\(2\)\(A\)](#). In setting standards, the State must comply with the following broad requirements:

“Such standards shall be such as to protect the public health or welfare, enhance the quality of water and \*\*\*705 serve the purposes of this chapter. Such standards shall be established taking into consideration their use and value for public water supplies, propagation of fish and wildlife, recreational [and other purposes.]” *Ibid.*

See also [§ 1251\(a\)\(2\)](#).

A 1987 amendment to the Clean Water Act makes clear that § 303 also contains an “antidegradation policy”—that is, a policy requiring \*\*1906 that state standards be sufficient to maintain existing beneficial uses of navigable waters, preventing their further degradation. Specifically, the Act permits the revision of certain effluent limitations or

water quality standards “only if such revision is subject to and consistent with the antidegradation policy established under this section.” [§ 1313\(d\)\(4\)\(B\)](#). Accordingly, EPA's regulations implementing the Act require that state water quality standards include “a statewide antidegradation policy” to ensure that “[e]xisting instream water uses and the level of water quality necessary to protect the existing uses shall be maintained and protected.” [40 CFR § 131.12 \(1993\)](#). At a minimum, state water quality standards must satisfy these conditions. The Act also allows States to impose more stringent water quality controls. See [33 U.S.C. §§ 1311\(b\)\(1\)\(C\), 1370](#). See also [40 CFR § 131.4\(a\) \(1993\)](#) ( “As recognized by section 510 of the Clean Water Act [[33 U.S.C. § 1370](#)], States may develop water quality standards more stringent than required by this regulation”).

The State of Washington has adopted comprehensive water quality standards intended to regulate all of the State's navigable waters. See Washington Administrative Code (WAC) 173–201–010 to 173–201–120 (1986). The State created an inventory of all the State's waters, and divided the waters into five classes. 173–201–045. Each individual fresh surface water of the State is placed into one of these classes. 173–201–080. The Dosewallips River is classified AA, extraordinary. 173–201–080(32). The water quality \*\*\*706 standard for Class AA waters is set forth at 173–201–045(1). The standard identifies the designated uses of Class AA waters as well as the criteria applicable to such waters.<sup>1</sup>

<sup>1</sup> WAC 173–201–045(1) (1986) provides in pertinent part:  
 “(1) **Class AA (extraordinary)**.  
 “(a) General characteristic. Water quality of this class shall markedly and uniformly exceed the requirements for all or substantially all uses.  
 “(b) Characteristic uses. Characteristic uses shall include, but not be limited to, the following:  
 “(i) Water supply (domestic, industrial, agricultural).  
 “(ii) Stock watering.  
 “(iii) Fish and shellfish:  
     Salmonid migration, rearing, spawning, and harvesting.  
     Other fish migration, rearing, spawning, and harvesting.  
 .....  
 “(iv) Wildlife habitat.  
 “(v) Recreation (primary contact recreation, sport fishing, boating, and aesthetic enjoyment).  
 “(vi) Commerce and navigation.  
 “(c) Water quality criteria

- “(i) Fecal coliform organisms.
- “(A) Freshwater—fecal coliform organisms shall not exceed a geometric mean value of 50 organisms/100 mL, with not more than 10 percent of samples exceeding 100 organisms/100 mL.
- “(B) Marine water—fecal coliform organisms shall not exceed a geometric mean value of 14 organisms/100 mL, with not more than 10 percent of samples exceeding 43 organisms/100 mL.
- “(ii) Dissolved oxygen [shall exceed specific amounts].  
.....
- “(iii) Total dissolved gas shall not exceed 110 percent of saturation at any point of sample collection.
- “(vi) Temperature shall not exceed [certain levels].  
.....
- “(v) pH shall be within [a specified range].
- “(vi) Turbidity shall not exceed [specific levels].
- “(vii) Toxic, radioactive, or deleterious material concentrations shall be less than those which may affect public health, the natural aquatic environment, or the desirability of the water for any use.
- “(viii) Aesthetic values shall not be impaired by the presence of materials or their effects, excluding those of natural origin, which offend the senses of sight, smell, touch, or taste.”

\*\*\*707 In addition to these specific standards applicable to Class AA waters, the State has adopted a statewide antidegradation policy. That policy provides:

“(a) Existing beneficial uses shall be maintained and protected and no further degradation which would interfere with or become injurious to existing beneficial uses will be allowed.

“(b) No degradation will be allowed of waters lying in national parks, national recreation areas, national wildlife refuges, national scenic rivers, and other areas of national ecological importance.  
.....

“(f) In no case, will any degradation of water quality be allowed if this degradation interferes with or becomes injurious to existing water uses and causes long-term \*\*1907 and irreparable harm to the environment.” 173–201–035(8).

As required by the Act, EPA reviewed and approved the State's water quality standards. See 33 U.S.C. § 1313(c)(3); 42 Fed.Reg. 56792 (1977). Upon approval by EPA, the state standard became “the water quality standard for the applicable waters of that State.” 33 U.S.C. § 1313(c)(3).

States are responsible for enforcing water quality standards on intrastate waters. § 1319(a). In addition to these primary enforcement responsibilities, § 401 of the Act requires States to provide a water quality certification before a federal license or permit can be issued for activities that may result in any discharge into intrastate navigable waters. 33 U.S.C. § 1341. Specifically, § 401 requires an applicant for a federal license or permit to conduct any activity “which may result in any discharge into the navigable waters” to obtain from the State a certification “that any such discharge will comply with the applicable provisions of sections [1311, 1312, 1313, 1316, and 1317 of this title].” 33 U.S.C. § 1341(a). Section 401(d) further provides that “[a]ny certification \*\*\*708 ... shall set forth any effluent limitations and other limitations, and monitoring requirements necessary to assure that any applicant ... will comply with any applicable effluent limitations and other limitations, under section [1311 or 1312 of this title] ... and with any other appropriate requirement of State law set forth in such certification.” 33 U.S.C. § 1341(d). The limitations included in the certification become a condition on any federal license. *Ibid.*<sup>2</sup>

<sup>2</sup> Section 401, as set forth in 33 U.S.C. § 1341, provides in relevant part:

“(a) Compliance with applicable requirements; application; procedures; license suspension

“(1) Any applicant for a Federal license or permit to conduct any activity including, but not limited to, the construction or operation of facilities, which may result in any discharge into the navigable waters, shall provide the licensing or permitting agency a certification from the State ... that any such discharge will comply with the applicable provisions of sections 1311, 1312, 1313, 1316, and 1317 of this title.  
.....

“(d) Limitations and monitoring requirements of certification

“Any certification provided under this section shall set forth any effluent limitations and other limitations, and monitoring requirements necessary to assure that any applicant for a Federal license or permit will comply with any applicable effluent limitations and other limitations, under section 1311 or 1312 of this title, standard of performance under section 1316 of this title, or prohibition, effluent standard, or pretreatment standard under section 1317 of this title, and with any other appropriate requirement of State law set forth in such certification, and shall become a condition on any Federal license or permit subject to the provisions of this section.”

## II

Petitioners propose to build the Elkhorn Hydroelectric Project on the Dosewallips River. If constructed as presently planned, the facility would be located just outside the Olympic National Park on federally owned land within the Olympic National Forest. The project would divert water from a 1.2-mile reach of the river (the bypass reach), run the \*\*\*709 water through turbines to generate electricity and then return the water to the river below the bypass reach. Under the Federal Power Act (FPA), 41 Stat. 1063, as amended, [16 U.S.C. § 791a et seq.](#), the Federal Energy Regulatory Commission (FERC) has authority to license new hydroelectric facilities. As a result, petitioners must get a FERC license to build or operate the Elkhorn Project. Because a federal license is required, and because the project may result in discharges into the Dosewallips River, petitioners are also required to obtain state certification of the project pursuant to § 401 of the Clean Water Act, [33 U.S.C. § 1341](#).

The water flow in the bypass reach, which is currently undiminished by appropriation, ranges seasonally between 149 and 738 cubic feet per second (cfs). The Dosewallips supports two species of salmon, coho and chinook, as well as steelhead trout. As originally proposed, the project was to include a diversion dam which would completely block \*\*1908 the river and channel approximately 75% of the river's water into a tunnel alongside the streambed. About 25% of the water would remain in the bypass reach, but would be returned to the original riverbed through sluice gates or a fish ladder. Depending on the season, this would leave a residual minimum flow of between 65 and 155 cfs in the river. Respondent undertook a study to determine the minimum stream flows necessary to protect the salmon and steelhead fishery in the bypass reach. On June 11, 1986, respondent issued a § 401 water quality certification imposing a variety of conditions on the project, including a minimum stream flow requirement of between 100 and 200 cfs depending on the season.

A state administrative appeals board determined that the minimum flow requirement was intended to enhance, not merely maintain, the fishery, and that the certification condition therefore exceeded respondent's authority under state law. App. to Pet. for Cert. 55a–57a. On appeal, the \*\*\*710 State Superior Court concluded that respondent could require compliance with the minimum flow conditions. *Id.*, at 29a–45a. The Superior Court also found that respondent

had imposed the minimum flow requirement to protect and preserve the fishery, not to improve it, and that this requirement was authorized by state law. *Id.*, at 34a.

The Washington Supreme Court held that the antidegradation provisions of the State's water quality standards require the imposition of minimum stream flows. [121 Wash.2d 179, 186–187, 849 P.2d 646, 650 \(1993\)](#). The court also found that § 401(d), which allows States to impose conditions based upon several enumerated sections of the Clean Water Act and “any other appropriate requirement of State law,” [33 U.S.C. § 1341\(d\)](#), authorized the stream flow condition. Relying on this language and the broad purposes of the Clean Water Act, the court concluded that § 401(d) confers on States power to “consider all state action related to water quality in imposing conditions on section 401 certificates.” [121 Wash.2d, at 192, 849 P.2d, at 652](#). We granted certiorari, [510 U.S. 810, 114 S.Ct. 55, 126 L.Ed.2d 25 \(1993\)](#), to resolve a conflict among the state courts of last resort. See [121 Wash.2d 179, 849 P.2d 646 \(1993\)](#); [Georgia Pacific Corp. v. Dept. of Environmental Conservation](#), [159 Vt. 639, 628 A.2d 944 \(1992\)](#) (table); [Power Authority of New York v. Williams](#), [60 N.Y.2d 315, 469 N.Y.S.2d 620, 457 N.E.2d 726 \(1983\)](#). We now affirm.

## III

The principal dispute in this case concerns whether the minimum stream flow requirement that the State imposed on the Elkhorn Project is a permissible condition of a § 401 certification under the Clean Water Act. To resolve this dispute we must first determine the scope of the State's authority under § 401. We must then determine whether the limitation at issue here, the requirement that petitioners maintain minimum stream flows, falls within the scope of that authority.

## \*\*\*711 A

There is no dispute that petitioners were required to obtain a certification from the State pursuant to § 401. Petitioners concede that, at a minimum, the project will result in two possible discharges—the release of dredged and fill material during the construction of the project, and the discharge of water at the end of the tailrace after the water has been used to generate electricity. Brief for Petitioners 27–28. Petitioners contend, however, that the minimum stream flow requirement imposed by the State was unrelated to these

specific discharges, and that as a consequence, the State lacked the authority under § 401 to condition its certification on maintenance of stream flows sufficient to protect the Dosewallips fishery.

If § 401 consisted solely of subsection (a), which refers to a state certification that a “discharge” will comply with certain provisions of the Act, petitioners’ assessment of the scope of the State’s certification authority would have considerable force. Section 401, however, also contains subsection (d), which expands the State’s authority to impose conditions on the certification of a **\*\*1909** project. Section 401(d) provides that any certification shall set forth “any effluent limitations and other limitations ... necessary to assure that *any applicant*” will comply with various provisions of the Act and appropriate state law requirements. [33 U.S.C. § 1341\(d\)](#) (emphasis added). The language of this subsection contradicts petitioners’ claim that the State may only impose water quality limitations specifically tied to a “discharge.” The text refers to the compliance of the applicant, not the discharge. Section 401(d) thus allows the State to impose “other limitations” on the project in general to assure compliance with various provisions of the Clean Water Act and with “any other appropriate requirement of State law.” Although the dissent asserts that this interpretation of § 401(d) renders § 401(a)(1) superfluous, *post*, at 1916, we see no such anomaly. Section 401(a)(1) identifies the category of activities **\*\*\*712** subject to certification—namely, those with discharges. And § 401(d) is most reasonably read as authorizing additional conditions and limitations on the activity as a whole once the threshold condition, the existence of a discharge, is satisfied.

Our view of the statute is consistent with EPA’s regulations implementing § 401. The regulations expressly interpret § 401 as requiring the State to find that “there is a reasonable assurance that the *activity* will be conducted in a manner which will not violate applicable water quality standards.” [40 CFR § 121.2\(a\)\(3\) \(1993\)](#) (emphasis added). See also EPA, Wetlands and 401 Certification 23 (Apr.1989) (“In 401(d), the Congress has given the States the authority to place any conditions on a water quality certification that are necessary to assure that the applicant will comply with effluent limitations, water quality standards, ... and with ‘any other appropriate requirement of State law’”). EPA’s conclusion that *activities*—not merely discharges—must comply with state water quality standards is a reasonable interpretation of § 401, and is entitled to deference. See, e.g., [Arkansas v. Oklahoma, 503 U.S. 91, 110, 112 S.Ct. 1046, 1059, 117 L.Ed.2d 239 \(1992\)](#);

[Chevron U.S.A. Inc. v. Natural Resources Defense Council, Inc., 467 U.S. 837, 104 S.Ct. 2778, 81 L.Ed.2d 694 \(1984\)](#).

Although § 401(d) authorizes the State to place restrictions on the activity as a whole, that authority is not unbounded. The State can only ensure that the project complies with “any applicable effluent limitations and other limitations, under [[33 U.S.C. §§ 1311, 1312](#)]” or certain other provisions of the Act, “and with any other appropriate requirement of State law.” [33 U.S.C. § 1341\(d\)](#). The State asserts that the minimum stream flow requirement was imposed to ensure compliance with the state water quality standards adopted pursuant to § 303 of the Clean Water Act, [33 U.S.C. § 1313](#).

We agree with the State that ensuring compliance with § 303 is a proper function of the § 401 certification. Although § 303 is not one of the statutory provisions listed in § 401(d), **\*\*\*713** the statute allows States to impose limitations to ensure compliance with § 301 of the Act, [33 U.S.C. § 1311](#). Section 301 in turn incorporates § 303 by reference. See [33 U.S.C. § 1311\(b\)\(1\)\(C\)](#); see also [H.R.Conf.Rep. No. 95–830, p. 96](#) (1977), U.S. Code Cong. & Admin. News 1977, pp. 4326, 4471 (“Section 303 is always included by reference where section 301 is listed”). As a consequence, state water quality standards adopted pursuant to § 303 are among the “other limitations” with which a State may ensure compliance through the § 401 certification process. This interpretation is consistent with EPA’s view of the statute. See [40 CFR § 121.2\(a\)\(3\) \(1992\)](#); EPA, Wetlands and 401 Certification, *supra*. Moreover, limitations to assure compliance with state water quality standards are also permitted by § 401(d)’s reference to “any other appropriate requirement of State law.” We do not speculate on what additional state laws, if any, might be incorporated by this language.<sup>3</sup> **\*\*1910** But at a minimum, limitations imposed pursuant to state water quality standards adopted pursuant to § 303 are “appropriate” requirements of state law. Indeed, petitioners appear to agree that the State’s authority under § 401 includes limitations designed to ensure compliance with state water quality standards. Brief for Petitioners 9, 21.

<sup>3</sup> The dissent asserts that § 301 is concerned solely with discharges, not broader water quality standards. *Post*, at 1918, n. 2. Although § 301 does make certain discharges unlawful, see [33 U.S.C. § 1311\(a\)](#), it also contains a broad enabling provision which requires States to take certain actions, to wit: “In order to carry out the objective of this chapter [viz. the chemical, physical, and biological integrity of the Nation’s water] there shall

be achieved ... not later than July 1, 1977, any more stringent limitation, including those necessary to meet water quality standards, ... established pursuant to any State law or regulations....” [33 U.S.C. § 1311\(b\)\(1\)\(C\)](#). This provision of § 301 expressly refers to state water quality standards, and is not limited to discharges.

B

Having concluded that, pursuant to § 401, States may condition certification upon any limitations necessary to ensure \*\*\*714 compliance with state water quality standards or any other “appropriate requirement of State law,” we consider whether the minimum flow condition is such a limitation. Under § 303, state water quality standards must “consist of the designated uses of the navigable waters involved and the water quality criteria for such waters based upon such uses.” [33 U.S.C. § 1313\(c\)\(2\)\(A\)](#). In imposing the minimum stream flow requirement, the State determined that construction and operation of the project as planned would be inconsistent with one of the designated uses of Class AA water, namely “[s]almonid [and other fish] migration, rearing, spawning, and harvesting.” App. to Pet. for Cert. 83a–84a. The designated use of the river as a fish habitat directly reflects the Clean Water Act’s goal of maintaining the “chemical, physical, and biological integrity of the Nation’s waters.” [33 U.S.C. § 1251\(a\)](#). Indeed, the Act defines pollution as “the man-made or man induced alteration of the chemical, physical, biological, and radiological integrity of water.” [§ 1362\(19\)](#). Moreover, the Act expressly requires that, in adopting water quality standards, the State must take into consideration the use of waters for “propagation of fish and wildlife.” [§ 1313\(c\)\(2\)\(A\)](#).

Petitioners assert, however, that § 303 requires the State to protect designated uses solely through implementation of specific “criteria.” According to petitioners, the State may not require them to operate their dam in a manner consistent with a designated “use”; instead, say petitioners, under § 303 the State may only require that the project comply with specific numerical “criteria.”

We disagree with petitioners’ interpretation of the language of § 303(c)(2)(A). Under the statute, a water quality standard must “consist of the designated uses of the navigable waters involved *and* the water quality criteria for such waters based upon such uses.” [33 U.S.C. § 1313\(c\)\(2\)\(A\)](#) (emphasis added). The text makes it plain that water quality standards contain two components. We think the language \*\*\*715

of § 303 is most naturally read to require that a project be consistent with *both* components, namely, the designated use *and* the water quality criteria. Accordingly, under the literal terms of the statute, a project that does not comply with a designated use of the water does not comply with the applicable water quality standards.

Consequently, pursuant to § 401(d) the State may require that a permit applicant comply with both the designated uses and the water quality criteria of the state standards. In granting certification pursuant to § 401(d), the State “shall set forth any ... limitations ... necessary to assure that [the applicant] will comply with any ... limitations under [§ 303] ... and with any other appropriate requirement of State law.” A certification requirement that an applicant operate the project consistently with state water quality standards—*i.e.*, consistently with the designated uses of the water body and the water quality criteria—is both a “limitation” to assure “compl[iance] with ... \*\*1911 limitations” imposed under § 303, and an “appropriate” requirement of state law.

EPA has not interpreted § 303 to require the States to protect designated uses exclusively through enforcement of numerical criteria. In its regulations governing state water quality standards, EPA defines criteria as “*elements* of State water quality standards, expressed as constituent concentrations, levels, or narrative statements, representing a quality of water that supports a particular use.” [40 CFR § 131.3\(b\) \(1993\)](#) (emphasis added). The regulations further provide that “[w]hen criteria are met, water quality will *generally* protect the designated use.” *Ibid.* (emphasis added). Thus, the EPA regulations implicitly recognize that in some circumstances, criteria alone are insufficient to protect a designated use.

Petitioners also appear to argue that use requirements are too open ended, and that the Act only contemplates enforcement of the more specific and objective “criteria.” But this argument is belied by the open-ended nature of the criteria \*\*\*716 themselves. As the Solicitor General points out, even “criteria” are often expressed in broad, narrative terms, such as “‘there shall be no discharge of toxic pollutants in toxic amounts.’” Brief for United States as *Amicus Curiae* 18. See [American Paper Institute, Inc. v. EPA, 996 F.2d 346, 349 \(CA DC 1993\)](#). In fact, under the Clean Water Act, only one class of criteria, those governing “toxic pollutants listed pursuant to [section 1317\(a\)\(1\)](#),” need be rendered in numerical form. See [33 U.S.C. § 1313\(c\)\(2\)\(B\)](#); [40 CFR § 131.11\(b\)\(2\) \(1993\)](#).

Washington's Class AA water quality standards are typical in that they contain several open-ended criteria which, like the use designation of the river as a fishery, must be translated into specific limitations for individual projects. For example, the standards state that “[t]oxic, radioactive, or deleterious material concentrations shall be less than those which may affect public health, the natural aquatic environment, or the desirability of the water for any use.” WAC 173–201–045(1)(c)(vii) (1986). Similarly, the state standards specify that “[a]esthetic values shall not be impaired by the presence of materials or their effects, excluding those of natural origin, which offend the senses of sight, smell, touch, or taste.” 173–201–045(1)(c)(viii). We think petitioners' attempt to distinguish between uses and criteria loses much of its force in light of the fact that the Act permits enforcement of broad, narrative criteria based on, for example, “aesthetics.”

Petitioners further argue that enforcement of water quality standards through use designations renders the water quality criteria component of the standards irrelevant. We see no anomaly, however, in the State's reliance on both use designations and criteria to protect water quality. The specific numerical limitations embodied in the criteria are a convenient enforcement mechanism for identifying minimum water conditions which will generally achieve the requisite water quality. And, in most circumstances, satisfying the criteria will, as EPA recognizes, be sufficient to maintain the \*\*\*717 designated use. See [40 CFR § 131.3\(b\) \(1993\)](#). Water quality standards, however, apply to an entire class of water, a class which contains numerous individual water bodies. For example, in the State of Washington, the Class AA water quality standard applies to 81 specified fresh surface waters, as well as to all “surface waters lying within the mountainous regions of the state assigned to national parks, national forests, and/or wilderness areas,” all “lakes and their feeder streams within the state,” and all “unclassified surface waters that are tributaries to Class AA waters.” WAC 173–201–070 (1986). While enforcement of criteria will in general protect the uses of these diverse waters, a complementary requirement that activities also comport with designated uses enables the States to ensure that each activity—even if not foreseen by the criteria—will be consistent with the specific uses and attributes of a particular body of water.

Under petitioners' interpretation of the statute, however, if a particular criterion, such as turbidity, were missing from the list \*\*1912 contained in an individual state water quality standard, or even if an existing turbidity criterion were

insufficient to protect a particular species of fish in a particular river, the State would nonetheless be forced to allow activities inconsistent with the existing or designated uses. We think petitioners' reading leads to an unreasonable interpretation of the Act. The criteria components of state water quality standards attempt to identify, for all the water bodies in a given class, water quality requirements generally sufficient to protect designated uses. These criteria, however, cannot reasonably be expected to anticipate all the water quality issues arising from every activity that can affect the State's hundreds of individual water bodies. Requiring the States to enforce only the criteria component of their water quality standards would in essence require the States to study to a level of great specificity each individual surface water to ensure that the criteria applicable to that water are sufficiently detailed and individualized to fully protect the \*\*\*718 water's designated uses. Given that there is no textual support for imposing this requirement, we are loath to attribute to Congress an intent to impose this heavy regulatory burden on the States.

The State also justified its minimum stream flow as necessary to implement the “antidegradation policy” of § 303, [33 U.S.C. § 1313\(d\)\(4\)\(B\)](#). When the Clean Water Act was enacted in 1972, the water quality standards of all 50 States had antidegradation provisions. These provisions were required by federal law. See U.S. Dept. of Interior, Federal Water Pollution Control Administration, Compendium of Department of Interior Statements on Non-degradation of Interstate Waters 1–2 (Aug. 1968); see also Hines, A Decade of Nondegradation Policy in Congress and the Courts: The Erratic Pursuit of Clean Air and Clean Water, 62 Iowa L.Rev. 643, 658–660 (1977). By providing in 1972 that existing state water quality standards would remain in force until revised, the Clean Water Act ensured that the States would continue their antidegradation programs. See [33 U.S.C. § 1313\(a\)](#). EPA has consistently required that revised state standards incorporate an antidegradation policy. And, in 1987, Congress explicitly recognized the existence of an “antidegradation policy established under [§ 303].” [§ 1313\(d\)\(4\)\(B\)](#).

EPA has promulgated regulations implementing § 303's antidegradation policy, a phrase that is not defined elsewhere in the Act. These regulations require States to “develop and adopt a statewide antidegradation policy and identify the methods for implementing such policy.” [40 CFR § 131.12 \(1993\)](#). These “implementation methods shall, at a minimum, be consistent with the ... [e]xisting instream water uses and the level of water quality necessary to protect the

existing uses shall be maintained and protected.” *Ibid.* EPA has explained that under its antidegradation regulation, “no activity is allowable ... which could partially or completely eliminate any existing use.” EPA, Questions and \*\*\*719 Answers on Antidegradation 3 (Aug. 1985). Thus, States must implement their antidegradation policy in a manner “consistent” with existing uses of the stream. The State of Washington’s antidegradation policy in turn provides that “[e]xisting beneficial uses shall be maintained and protected and no further degradation which would interfere with or become injurious to existing beneficial uses will be allowed.” WAC 173–201–035(8)(a) (1986). The State concluded that the reduced stream flows would have just the effect prohibited by this policy. The Solicitor General, representing EPA, asserts, Brief for United States as *Amicus Curiae* 18–21, and we agree, that the State’s minimum stream flow condition is a proper application of the state and federal antidegradation regulations, as it ensures that an “existing instream water use [e]” will be “maintained and protected.” [40 CFR § 131.12\(a\)\(1\) \(1993\)](#).

Petitioners also assert more generally that the Clean Water Act is only concerned with water “quality,” and does not allow the regulation of water “quantity.” This is an artificial distinction. In many cases, water quantity is closely related to water quality; a sufficient lowering of the \*\*1913 water quantity in a body of water could destroy all of its designated uses, be it for drinking water, recreation, navigation or, as here, as a fishery. In any event, there is recognition in the Clean Water Act itself that reduced stream flow, *i.e.*, diminishment of water quantity, can constitute water pollution. First, the Act’s definition of pollution as “the man-made or man induced alteration of the chemical, physical, biological, and radiological integrity of water” encompasses the effects of reduced water quantity. [33 U.S.C. § 1362\(19\)](#). This broad conception of pollution—one which expressly evinces Congress’ concern with the physical and biological integrity of water—refutes petitioners’ assertion that the Act draws a sharp distinction between the regulation of water “quantity” and water “quality.” Moreover, § 304 of the Act expressly recognizes that water “pollution” may result from “changes \*\*\*720 in the movement, flow, or circulation of any navigable waters ..., including changes caused by the construction of dams.” [33 U.S.C. § 1314\(f\)](#). This concern with the flowage effects of dams and other diversions is also embodied in the EPA regulations, which expressly require existing dams to be operated to attain designated uses. [40 CFR § 131.10\(g\)\(4\) \(1992\)](#).

Petitioners assert that two other provisions of the Clean Water Act, §§ 101(g) and 510(2), [33 U.S.C. §§ 1251\(g\) and 1370\(2\)](#), exclude the regulation of water quantity from the coverage of the Act. Section 101(g) provides “that the authority of each State to allocate quantities of water within its jurisdiction shall not be superseded, abrogated or otherwise impaired by this chapter.” [33 U.S.C. § 1251\(g\)](#). Similarly, § 510(2) provides that nothing in the Act shall “be construed as impairing or in any manner affecting any right or jurisdiction of the States with respect to the waters ... of such States.” [33 U.S.C. § 1370](#). In petitioners’ view, these provisions exclude “water quantity issues from direct regulation under the federally controlled water quality standards authorized in § 303.” Brief for Petitioners 39 (emphasis deleted).

This language gives the States authority to allocate water rights; we therefore find it peculiar that petitioners argue that it prevents the State from regulating stream flow. In any event, we read these provisions more narrowly than petitioners. Sections 101(g) and 510(2) preserve the authority of each State to allocate water quantity as between users; they do not limit the scope of water pollution controls that may be imposed on users who have obtained, pursuant to state law, a water allocation. In [California v. FERC](#), [495 U.S. 490, 498, 110 S.Ct. 2024, 2029, 109 L.Ed.2d 474 \(1990\)](#), construing an analogous provision of the Federal Power Act,<sup>4</sup> we explained that “minimum stream \*\*\*721 flow requirements neither reflect nor establish ‘proprietary rights’ ” to water. Cf. [First Iowa Hydro–Electric Cooperative v. FPC](#), [328 U.S. 152, 176, and n. 20, 66 S.Ct. 906, 917, and n. 20, 90 L.Ed. 1143 \(1946\)](#). Moreover, the certification itself does not purport to determine petitioners’ proprietary right to the water of the Dosewallips. In fact, the certification expressly states that a “State Water Right Permit (Chapters 90.03.250 RCW and 508–12 WAC) must be obtained prior to commencing construction of the project.” App. to Pet. for Cert. 83a. The certification merely determines the nature of the use to which that proprietary right may be put under the Clean Water Act, if and when it is obtained from the State. Our view is reinforced by the legislative history of the 1977 amendment to the Clean Water Act adding § 101(g). See 3 Legislative History of the Clean Water Act of 1977 (Committee Print compiled for the Committee on Environment and Public Works by the Library of Congress), Ser. No. 95–14, p. 532 (1978) (“The requirements [of the Act] may incidentally affect individual water rights.... \*\*1914 It is not the purpose of this amendment to prohibit those incidental effects. It is the purpose of this amendment to insure that State allocation systems are not subverted, and that effects on individual

rights, if any, are prompted by legitimate and necessary water quality considerations”).

<sup>4</sup> The relevant text of the Federal Power Act provides that “nothing herein contained shall be construed as affecting or intending to affect or in any way to interfere with the laws of the respective States relating to the control, appropriation, use, or distribution of water used in irrigation or for municipal or other uses, or any vested right acquired therein.” 41 Stat. 1077, [16 U.S.C. § 821](#).

#### IV

Petitioners contend that we should limit the State's authority to impose minimum flow requirements because FERC has comprehensive authority to license hydroelectric projects pursuant to the FPA, [16 U.S.C. § 791a et seq.](#) In petitioners' view, the minimum flow requirement imposed here interferes with FERC's authority under the FPA.

\*\*\*722 The FPA empowers FERC to issue licenses for projects “necessary or convenient ... for the development, transmission, and utilization of power across, along, from, or in any of the streams ... over which Congress has jurisdiction.” § 797(e). The FPA also requires FERC to consider a project's effect on fish and wildlife. §§ 797(e), 803(a)(1). In *California v. FERC*, *supra*, we held that the California Water Resources Control Board, acting pursuant to state law, could not impose a minimum stream flow which conflicted with minimum stream flows contained in a FERC license. We concluded that the FPA did not “save” to the States this authority. *Id.*, at 498.

No such conflict with any FERC licensing activity is presented here. FERC has not yet acted on petitioners' license application, and it is possible that FERC will eventually deny petitioners' application altogether. Alternatively, it is quite possible, given that FERC is required to give equal consideration to the protection of fish habitat when deciding whether to issue a license, that any FERC license would contain the same conditions as the state § 401 certification. Indeed, at oral argument the Deputy Solicitor General stated that both EPA and FERC were represented in this proceeding, and that the Government has no objection to the stream flow condition contained in the § 401 certification. Tr. of Oral Arg. 43–44.

Finally, the requirement for a state certification applies not only to applications for licenses from FERC, but to all federal licenses and permits for activities which may result in a

discharge into the Nation's navigable waters. For example, a permit from the Army Corps of Engineers is required for the installation of any structure in the navigable waters which may interfere with navigation, including piers, docks, and ramps. Rivers and Harbors Appropriation Act of 1899, 30 Stat. 1151, § 10, [33 U.S.C. § 403](#). Similarly, a permit must be obtained from the Army Corps of Engineers \*\*\*723 for the discharge of dredged or fill material, and from the Secretary of the Interior or Agriculture for the construction of reservoirs, canals, and other water storage systems on federal land. See [33 U.S.C. §§ 1344\(a\), \(e\)](#); [43 U.S.C. § 1761](#) (1988 ed. and Supp. IV). We assume that a § 401 certification would also be required for some licenses obtained pursuant to these statutes. Because § 401's certification requirement applies to other statutes and regulatory schemes, and because any conflict with FERC's authority under the FPA is hypothetical, we are unwilling to read implied limitations into § 401. If FERC issues a license containing a stream flow condition with which petitioners disagree, they may pursue judicial remedies at that time. Cf. *Escondido Mut. Water Co. v. La Jolla Band of Mission Indians*, 466 U.S. 765, 778, n. 20, 104 S.Ct. 2105, 2113, n. 20, 80 L.Ed.2d 753 (1984).

In summary, we hold that the State may include minimum stream flow requirements in a certification issued pursuant to § 401 of the Clean Water Act insofar as necessary to enforce a designated use contained in a state water quality standard. The judgment of the Supreme Court of Washington, accordingly, is affirmed.

*So ordered.*

Justice [STEVENS](#), concurring.

While I agree fully with the thorough analysis in the Court's opinion, I add this comment \*\*1915 for emphasis. For judges who find it unnecessary to go behind the statutory text to discern the intent of Congress, this is (or should be) an easy case. Not a single sentence, phrase, or word in the Clean Water Act purports to place any constraint on a State's power to regulate the quality of its own waters more stringently than federal law might require. In fact, the Act explicitly recognizes States' ability to impose stricter standards. See, e.g., § 301(b)(1)(C), [33 U.S.C. § 1311\(b\)\(1\)\(C\)](#).

\*\*\*724 Justice [THOMAS](#), with whom Justice [SCALIA](#) joins, dissenting.

The Court today holds that a State, pursuant to § 401 of the Clean Water Act, may condition the certification necessary to obtain a federal license for a proposed hydroelectric project upon the maintenance of a minimum flow rate in the river to be utilized by the project. In my view, the Court makes three fundamental errors. First, it adopts an interpretation that fails adequately to harmonize the subsections of § 401. Second, it places no meaningful limitation on a State's authority under § 401 to impose conditions on certification. Third, it gives little or no consideration to the fact that its interpretation of § 401 will significantly disrupt the carefully crafted federal-state balance embodied in the Federal Power Act. Accordingly, I dissent.

I

A

Section 401(a)(1) of the Federal Water Pollution Control Act, otherwise known as the Clean Water Act (CWA or Act), [33 U.S.C. § 1251 et seq.](#), provides that “[a]ny applicant for a Federal license or permit to conduct any activity ..., which may result in any discharge into the navigable waters, shall provide the licensing or permitting agency a certification from the State in which the discharge originates ... that any such discharge will comply with ... applicable provisions of [the CWA].” [33 U.S.C. § 1341\(a\)\(1\)](#). The terms of § 401(a)(1) make clear that the purpose of the certification process is to ensure that discharges from a project will meet the requirements of the CWA. Indeed, a State's authority under § 401(a)(1) is limited to certifying that “any discharge” that “may result” from “any activity,” such as petitioners' proposed hydroelectric project, will “comply” with the enumerated provisions of the CWA; if the discharge will fail to comply, the State may “den[y]” the certification. *Ibid.* In addition, under § 401(d), a State may place conditions on a \*\*\*725 § 401 certification, including “effluent limitations and other limitations, and monitoring requirements,” that may be necessary to ensure compliance with various provisions of the CWA and with “any other appropriate requirement of State law.” [§ 1341\(d\)](#).

The minimum stream flow condition imposed by respondents in this case has no relation to any possible “discharge” that might “result” from petitioners' proposed project. The term “discharge” is not defined in the CWA, but its plain and ordinary meaning suggests “a flowing or issuing out,” or “something that is emitted.” Webster's Ninth New Collegiate

Dictionary 360 (1991). Cf. [33 U.S.C. § 1362\(16\)](#) (“The term ‘discharge’ when used without qualification includes a discharge of a pollutant, and a discharge of pollutants”). A minimum stream flow requirement, by contrast, is a limitation on the amount of water the project can take in or divert from the river. See *ante*, at 1908. That is, a minimum stream flow requirement is a limitation on intake—the opposite of discharge. Imposition of such a requirement would thus appear to be beyond a State's authority as it is defined by § 401(a)(1).

The Court remarks that this reading of § 401(a)(1) would have “considerable force,” *ante*, at 1908, were it not for what the Court understands to be the expansive terms of § 401(d). That subsection, as set forth in [33 U.S.C. § 1341\(d\)](#), provides:

“Any certification provided under this section shall set forth any effluent limitations and other limitations, and monitoring requirements necessary to assure that *any applicant* for a Federal license or permit \*\*\*1916 will comply with any applicable effluent limitations and other limitations, under [section 1311](#) or [1312](#) of this title, standard of performance under [section 1316](#) of this title, or prohibition, effluent standard, or pretreatment standard under [section 1317](#) of this title, and with any other appropriate requirement of State law set forth in such certification, and shall become a condition on any Federal \*\*\*726 license or permit subject to the provisions of this section.” (Emphasis added).

According to the Court, the fact that § 401(d) refers to an “applicant,” rather than a “discharge,” complying with various provisions of the Act “contradicts petitioners' claim that the State may only impose water quality limitations specifically tied to a ‘discharge.’” *Ante*, at 1909. In the Court's view, § 401(d)'s reference to an applicant's compliance “expands” a State's authority beyond the limits set out in § 401(a)(1), *ibid.*, thereby permitting the State in its certification process to scrutinize the applicant's proposed “activity as a whole,” not just the discharges that may result from the activity, *ante*, at 1909. The Court concludes that this broader authority allows a State to impose conditions on a § 401 certification that are unrelated to discharges. *Ante*, at 1908–1909.

While the Court's interpretation seems plausible at first glance, it ultimately must fail. If, as the Court asserts, § 401(d) permits States to impose conditions unrelated to discharges in § 401 certifications, Congress' careful focus on discharges in § 401(a)(1)—the provision that describes the scope and function of the certification process—was wasted effort. The

power to set conditions that are unrelated to discharges is, of course, nothing but a conditional power to deny certification for reasons unrelated to discharges. Permitting States to impose conditions unrelated to discharges, then, effectively eliminates the constraints of § 401(a)(1).

Subsections 401(a)(1) and (d) can easily be reconciled to avoid this problem. To ascertain the nature of the conditions permissible under § 401(d), § 401 must be read as a whole. See *United Sav. Assn. of Tex. v. Timbers of Inwood Forest Associates, Ltd.*, 484 U.S. 365, 371, 108 S.Ct. 626, 630, 98 L.Ed.2d 740 (1988) (statutory interpretation is a “holistic endeavor”). As noted above, § 401(a)(1) limits a State's authority in the certification process to addressing concerns related to discharges and to ensuring that any discharge resulting from a project will comply with specified provisions of the Act. It is reasonable \*\*\*727 to infer that the conditions a State is permitted to impose on certification must relate to the very purpose the certification process is designed to serve. Thus, while § 401(d) permits a State to place conditions on a certification to ensure compliance of the “applicant,” those conditions must still be related to discharges. In my view, this interpretation best harmonizes the subsections of § 401. Indeed, any broader interpretation of § 401(d) would permit that subsection to swallow § 401(a)(1).

The text of § 401(d) similarly suggests that the conditions it authorizes must be related to discharges. The Court attaches critical weight to the fact that § 401(d) speaks of the compliance of an “applicant,” but that reference, in and of itself, says little about the nature of the conditions that may be imposed under § 401(d). Rather, because § 401(d) conditions can be imposed only to ensure compliance with specified provisions of law—that is, with “applicable effluent limitations and other limitations, under [section 1311](#) or [1312](#) of this title, standard[s] of performance under [section 1316](#) of this title, ... prohibition[s], effluent standard[s], or pretreatment standard[s] under [section 1317](#) of this title, [or] ... any other appropriate requirement[s] of State law”—one should logically turn to those provisions for guidance in determining the nature, scope, and purpose of § 401(d) conditions. Each of the four identified CWA provisions describes discharge-related limitations. See [§ 1311](#) (making it unlawful to discharge any pollutant except in compliance with enumerated provisions of the Act); [§ 1312](#) (establishing effluent limitations on point source discharges); [§ 1316](#) (setting national standards of performance \*\*1917 for the control of discharges); and [§ 1317](#) (setting pretreatment

effluent standards and prohibiting the discharge of certain effluents except in compliance with standards).

The final term on the list—“appropriate requirement[s] of State law”—appears to be more general in scope. Because \*\*\*728 this reference follows a list of more limited provisions that specifically address discharges, however, the principle *ejusdem generis* would suggest that the general reference to “appropriate” requirements of state law is most reasonably construed to extend only to provisions that, like the other provisions in the list, impose discharge-related restrictions. Cf. *Cleveland v. United States*, 329 U.S. 14, 18, 67 S.Ct. 13, 15–16, 91 L.Ed. 12 (1946) (“Under the *ejusdem generis* rule of construction the general words are confined to the class and may not be used to enlarge it”); *Arcadia v. Ohio Power Co.*, 498 U.S. 73, 84, 111 S.Ct. 415, 421–422, 112 L.Ed.2d 374 (1990). In sum, the text and structure of § 401 indicate that a State may impose under § 401(d) only those conditions that are related to discharges.

## B

The Court adopts its expansive reading of § 401(d) based at least in part upon deference to the “conclusion” of the Environmental Protection Agency (EPA) that § 401(d) is not limited to requirements relating to discharges. *Ante*, at 1909. The agency regulation to which the Court defers is [40 CFR § 121.2\(a\)\(3\)](#) (1993), which provides that the certification shall contain “[a] statement that there is a reasonable assurance that the activity will be conducted in a manner which will not violate applicable water quality standards.” *Ante*, at 1909. According to the Court, “EPA’s conclusion that *activities* — not merely discharges—must comply with state water quality standards ... is entitled to deference” under *Chevron, U.S.A. Inc. v. Natural Resources Defense Council, Inc.*, 467 U.S. 837, 104 S.Ct. 2778, 81 L.Ed.2d 694 (1984). *Ante*, at 1909.

As a preliminary matter, the Court appears to resort to deference under *Chevron* without establishing through an initial examination of the statute that the text of the section is ambiguous. See *Chevron, supra*, at 842–843, 104 S.Ct., at 2781–2182. More importantly, the Court invokes *Chevron* deference to support its interpretation even though the Government does not seek \*\*\*729 deference for the EPA's regulation in this case.<sup>1</sup> That the Government itself has not contended that an agency interpretation exists reconciling the scope of the conditioning authority under § 401(d) with the terms of § 401(a)(1) should suggest to the Court that there is

no “agenc[y] construction” directly addressing the question. [Chevron, supra, at 842, 104 S.Ct., at 2781.](#)

<sup>1</sup> The Government, appearing as *amicus curiae* “supporting affirmance,” instead approaches the question presented by assuming, *arguendo*, that petitioners' construction of § 401 is correct: “Even if a condition imposed under Section 401(d) were valid only if it assured that a ‘discharge’ will comply with the State's water quality standards, the [minimum flow condition set by respondents] satisfies that test.” Brief for United States as *Amicus Curiae* 11.

In fact, the regulation to which the Court defers is hardly a definitive construction of the scope of § 401(d). On the contrary, the EPA's position on the question whether conditions under § 401(d) must be related to discharges is far from clear. Indeed, the only EPA regulation that specifically addresses the “conditions” that may appear in § 401 certifications speaks exclusively in terms of limiting discharges. According to the EPA, a § 401 certification shall contain “[a] statement of *any conditions* which the certifying agency deems necessary or desirable *with respect to the discharge of the activity.*” [40 CFR § 121.2\(a\)\(4\) \(1993\)](#) (emphases added). In my view, [§ 121.2\(a\)\(4\)](#) should, at the very least, give the Court pause before it resorts to *Chevron* deference in this case.

## II

The Washington Supreme Court held that the State's water quality standards, promulgated **\*\*1918** pursuant to § 303 of the Act, [33 U.S.C. § 1313](#), were “appropriate” requirements of state law under § 401(d), and sustained the stream flow condition imposed by respondents as necessary to ensure compliance with a “use” of the river as specified in those standards. As an alternative to their argument that § 401(d) conditions must be discharge related, petitioners assert that **\*\*\*730** the state court erred when it sustained the stream flow condition under the “use” component of the State's water quality standards without reference to the corresponding “water quality criteria” contained in those standards. As explained above, petitioners' argument with regard to the scope of a State's authority to impose conditions under § 401(d) is correct. I also find petitioners' alternative argument persuasive. Not only does the Court err in rejecting that § 303 argument, in the process of doing so it essentially removes all limitations on a State's conditioning authority under § 401.

The Court states that, “at a minimum, limitations imposed pursuant to state water quality standards adopted pursuant to § 303 are ‘appropriate’ requirements of state law” under § 401(d). *Ante*, at 1910.<sup>2</sup> A water quality standard promulgated pursuant to § 303 must “consist of the designated uses of the navigable waters involved and the water quality criteria for such waters based upon such uses.” [33 U.S.C. § 1313\(c\)\(2\)\(A\)](#). The Court asserts that this language “is most naturally read to require that a project be consistent with *both* components, namely, the designated use *and* the water quality criteria.” *Ante*, at 1910. In the Court's view, then, the “use” of a body of water is independently enforceable through § 401(d) without reference to the corresponding criteria. *Ibid*.

<sup>2</sup> In the Court's view, § 303 water quality standards come into play under § 401(d) either as “appropriate” requirements of state law or through § 301 of the Act, which, according to the Court, “incorporates § 303 by reference.” *Ante*, at 1909 (citations omitted). The Court notes that through § 303, “the statute allows States to impose limitations to ensure compliance with § 301 of the Act.” *Ibid*. Yet § 301 makes unlawful only “the [unauthorized] *discharge* of any pollutant by any person.” [33 U.S.C. § 1311\(a\)](#) (emphasis added); cf. *supra*, at 1916. Thus, the Court's reliance on § 301 as a source of authority to impose conditions unrelated to discharges is misplaced.

The Court's reading strikes me as contrary to common sense. It is difficult to see how compliance with a “use” of a body of water could be enforced without reference to the **\*\*\*731** corresponding criteria. In this case, for example, the applicable “use” is contained in the following regulation: “Characteristic uses shall include, but not be limited to, ... [s]almonid migration, rearing, spawning, and harvesting.” Wash.Admin.Code (WAC) 173–201–045(1)(b)(iii) (1986). The corresponding criteria, by contrast, include measurable factors such as quantities of fecal coliform organisms and dissolved gases in the water. 173–201–045(1)(c)(i) and (ii).<sup>3</sup> Although the Act does not further address (at least not expressly) the link between “uses” and “criteria,” the regulations promulgated under § 303 make clear that a “use” is an aspirational goal to be attained through compliance with corresponding “criteria.” Those regulations suggest that “uses” are to be “achieved and protected,” and that “water quality criteria” are to be adopted to “protect the designated use[s].” [40 CFR §§ 131.10\(a\), 131.11\(a\)\(1\) \(1993\)](#).

<sup>3</sup> Respondents concede that petitioners' project "will likely not violate any of Washington's water quality criteria." Brief for Respondents 24.

The problematic consequences of decoupling "uses" and "criteria" become clear once the Court's interpretation of § 303 is read in the context of § 401. In the Court's view, a State may condition the § 401 certification "upon *any limitations* necessary to ensure compliance" with the "uses of the water body." *Ante*, at 1909–1910 (emphasis added). Under the Court's interpretation, then, state environmental agencies may pursue, through § 401, their water goals in any way they choose; the conditions imposed on certifications need not relate to discharges, nor to water quality criteria, nor to any objective or quantifiable standard, so long as they tend to **\*\*1919** make the water more suitable for the uses the State has chosen. In short, once a State is allowed to impose conditions on § 401 certifications to protect "uses" in the abstract, § 401(d) is limitless.

To illustrate, while respondents in this case focused only on the "use" of the Dosewallips River as a fish habitat, this particular river has a number of other "[c]haracteristic uses," **\*\*732** including "[r]ecreation (primary contact recreation, sport fishing, boating, and aesthetic enjoyment)." WAC 173–201–045(1)(b)(v) (1986). Under the Court's interpretation, respondents could have imposed any number of conditions related to recreation, including conditions that have little relation to water quality. In *Town of Summersville*, 60 FERC ¶ 61,291, p. 61,990 (1992), for instance, the state agency required the applicant to "construct ... access roads and paths, low water stepping stone bridges, ... a boat launching facility ..., and a residence and storage building." These conditions presumably would be sustained under the approach the Court adopts today.<sup>4</sup> In the end, it is difficult to conceive of a condition that would fall outside a State's § 401(d) authority under the Court's approach.

<sup>4</sup> Indeed, as the § 401 certification stated in this case, the flow levels imposed by respondents are "in excess of those required to maintain water quality in the bypass region," App. to Pet. for Cert. 83a, and therefore conditions not related to water quality must, in the Court's view, be permitted.

### III

The Court's interpretation of § 401 significantly disrupts the careful balance between state and federal interests that

Congress struck in the Federal Power Act (FPA), 16 U.S.C. § 791a et seq. Section 4(e) of the FPA authorizes the Federal Energy Regulatory Commission (FERC) to issue licenses for projects "necessary or convenient ... for the development, transmission, and utilization of power across, along, from, or in any of the streams ... over which Congress has jurisdiction." 16 U.S.C. § 797(e). In the licensing process, FERC must balance a number of considerations: "[I]n addition to the power and development purposes for which licenses are issued, [FERC] shall give equal consideration to the purposes of energy conservation, the protection, mitigation of damage to, and enhancement of, fish and wildlife (including related spawning grounds and habitat), the protection of recreational opportunities, **\*\*733** and the preservation of other aspects of environmental quality." *Ibid*. Section 10(a) empowers FERC to impose on a license such conditions, including minimum stream flow requirements, as it deems best suited for power development and other public uses of the waters. See 16 U.S.C. § 803(a); California v. FERC, 495 U.S. 490, 494–495, 506, 110 S.Ct. 2024, 2027, 109 L.Ed.2d 474 (1990).

In *California v. FERC*, the Court emphasized FERC's exclusive authority to set the stream flow levels to be maintained by federally licensed hydroelectric projects. California, in order "to protect [a] stream's fish," had imposed flow rates on a federally licensed project that were significantly higher than the flow rates established by FERC. *Id.*, at 493, 110 S.Ct., at 2027. In concluding that California lacked authority to impose such flow rates, we stated:

"As Congress directed in FPA § 10(a), FERC set the conditions of the [project] license, including the minimum stream flow, after considering which requirements would best protect wildlife and ensure that the project would be economically feasible, and thus further power development. Allowing California to impose significantly higher minimum stream flow requirements would disturb and conflict with the balance embodied in that considered federal agency determination. FERC has indicated that the California requirements interfere with its comprehensive planning authority, and we agree that allowing California to impose the challenged requirements would be contrary to congressional intent regarding the Commission's licensing authority and would constitute a veto of the project that was approved and licensed by **\*\*1920** FERC." *Id.*, at 506–507, 110 S.Ct., at 2033–2034 (citations and internal quotation marks omitted).

*California v. FERC* reaffirmed our decision in *First Iowa Hydro-Electric Cooperative v. FPC*, 328 U.S. 152, 164,

66 S.Ct. 906, 911–912, 90 L.Ed. 1143 (1946), in which we warned against “vest[ing] in [state authorities] \*\*\*734 a veto power” over federal hydroelectric projects. Such authority, we concluded, could “destroy the effectiveness” of the FPA and “subordinate to the control of the State the ‘comprehensive’ planning” with which the administering federal agency (at that time the Federal Power Commission) was charged. *Ibid.*

Today, the Court gives the States precisely the veto power over hydroelectric projects that we determined in *California v. FERC* and *First Iowa* they did not possess. As the language of § 401(d) expressly states, any condition placed in a § 401 certification, including, in the Court’s view, a stream flow requirement, “shall become a condition on any Federal license or permit.” 33 U.S.C. § 1341(d) (emphasis added). Any condition imposed by a State under § 401(d) thus becomes a “ter[m] ... of the license as a matter of law,” *Department of Interior v. FERC*, 952 F.2d 538, 548 (CADC 1992) (citation and internal quotation marks omitted), regardless of whether FERC favors the limitation. Because of § 401(d)’s mandatory language, federal courts have uniformly held that FERC has no power to alter or review § 401 conditions, and that the proper forum for review of those conditions is state court.<sup>5</sup> Section 401(d) conditions imposed by States are \*\*\*735 therefore binding on FERC. Under the Court’s interpretation, then, it appears that the mistake of the State in *California v. FERC* was not that it had trespassed into territory exclusively reserved to FERC; rather, it simply had not hit upon the proper device—that is, the § 401 certification—through which to achieve its objectives.

<sup>5</sup> See, e.g., *Keating v. FERC*, 927 F.2d 616, 622 (CADC 1991) (federal review inappropriate because a decision to grant or deny § 401 certification “presumably turns on questions of substantive state environmental law—an area that Congress expressly intended to reserve to the states and concerning which federal agencies have little competence”); *Department of Interior v. FERC*, 952 F.2d, at 548; *United States v. Marathon Development Corp.*, 867 F.2d 96, 102 (CA1 1989); *Proffitt v. Rohm & Haas*, 850 F.2d 1007, 1009 (CA3 1988). FERC has taken a similar position. See *Town of Summersville*, 60 FERC ¶ 61,291, p. 61,990 (1992) (“[S]ince pursuant to Section 401(d) ... all of the conditions in the water quality certification must become conditions in the license, review of the appropriateness of the conditions is within the purview of state courts and not the Commission. The only alternatives available to the Commission are either to issue a license with the conditions included or to deny”

the application altogether); accord, *Central Maine Power Co.*, 52 FERC ¶ 61,033, pp. 61,172–61,173 (1990).

Although the Court notes in passing that “[t]he limitations included in the certification become a condition on any federal license,” *ante*, at 1907, it does not acknowledge or discuss the shift of power from FERC to the States that is accomplished by its decision. Indeed, the Court merely notes that “any conflict with FERC’s authority under the FPA” in this case is “hypothetical” at this stage, *ante*, at 1914, because “FERC has not yet acted on petitioners’ license application,” *ante*, at 1914. We are assured that “it is quite possible ... that any FERC license would contain the same conditions as the state § 401 certification.” *Ibid.*

The Court’s observations simply miss the point. Even if FERC might have no objection to the stream flow condition established by respondents *in this case*, such a happy coincidence will likely prove to be the exception, rather than the rule. In issuing licenses, FERC must balance the Nation’s power needs together with the need for energy conservation, irrigation, flood control, fish and wildlife protection, and recreation. 16 U.S.C. § 797(e). State environmental agencies, by contrast, need only consider parochial environmental interests. Cf., e.g., *Wash.Rev.Code § 90.54.010(2)* (1992) (goal of State’s water policy is to “insure that waters of the state are protected and fully utilized for the greatest benefit to the people of the state of Washington”). As a result, it is likely that conflicts will arise between a \*\*1921 FERC-established stream flow level and a state-imposed level.

Moreover, the Court ignores the fact that its decision nullifies the congressionally mandated process for resolving such state-federal disputes when they develop. Section 10(j)(1) of the FPA, 16 U.S.C. § 803(j)(1), which was added as part \*\*\*736 of the Electric Consumers Protection Act of 1986 (ECPA), 100 Stat. 1244, provides that every FERC license must include conditions to “protect, mitigate damag[e] to, and enhance” fish and wildlife, including “related spawning grounds and habitat,” and that such conditions “shall be based on recommendations” received from various agencies, including state fish and wildlife agencies. If FERC believes that a recommendation from a state agency is inconsistent with the FPA—that is, inconsistent with what FERC views as the proper balance between the Nation’s power needs and environmental concerns—it must “attempt to resolve any such inconsistency, giving due weight to the recommendations, expertise, and statutory responsibilities” of the state agency. § 803(j)(2). If, after such an attempt, FERC “does not adopt in whole or in part a recommendation

of any [state] agency,” it must publish its reasons for rejecting that recommendation. *Ibid.* After today's decision, these procedures are a dead letter with regard to stream flow levels, because a State's “recommendation” concerning stream flow “shall” be included in the license when it is imposed as a condition under § 401(d).

More fundamentally, the 1986 amendments to the FPA simply make no sense in the stream flow context if, in fact, the States already possessed the authority to establish minimum stream flow levels under § 401(d) of the CWA, which was enacted years before those amendments. Through the ECPA, Congress strengthened the role of the States in establishing FERC conditions, but it did not make that authority paramount. Indeed, although Congress could have vested in the States the final authority to set stream flow conditions, it instead left that authority with FERC. See [California v. FERC](#), 495 U.S., at 499, 110 S.Ct., at 2029–2030. As the Ninth Circuit observed in the course of rejecting California's effort to give *California v. FERC* a narrow reading, “[t]here would be no point in Congress requiring [FERC] to consider the state agency recommendations on environmental matters and \*\*\*737 make its own decisions about which to accept, if the state agencies had the power

to impose the requirements themselves.” [Sayles Hydro Associates v. Maughan](#), 985 F.2d 451, 456 (1993).

Given the connection between § 401 and federal hydroelectric licensing, it is remarkable that the Court does not at least attempt to fit its interpretation of § 401 into the larger statutory framework governing the licensing process. At the very least, the significant impact the Court's ruling is likely to have on that process should compel the Court to undertake a closer examination of § 401 to ensure that the result it reaches was mandated by Congress.

#### IV

Because the Court today fundamentally alters the federal-state balance Congress carefully crafted in the FPA, and because such a result is neither mandated nor supported by the text of § 401, I respectfully dissent.

#### All Citations

511 U.S. 700, 114 S.Ct. 1900, 128 L.Ed.2d 716, 38 ERC 1593, 62 USLW 4408, 152 P.U.R.4th 190, Util. L. Rep. P 13,988, 24 Env'tl. L. Rep. 20,945

927 F.2d 616  
United States Court of Appeals,  
District of Columbia Circuit.

Joseph M. KEATING, Petitioner,  
v.  
FEDERAL ENERGY REGULATORY  
COMMISSION, Respondent,  
State of California, ex rel.  
California State Water Resources  
Control Board, Intervenor.

No. 90-1080.

|  
Argued Jan. 31, 1991.

|  
Decided March 8, 1991.

|  
On Denial of Intervenor's Petition  
for Rehearing May 10, 1991.

### Synopsis

Applicant filed petition for review of Federal Energy Regulatory Commission's dismissal of application for license to construct and operate hydroelectric power plant. The Court of Appeals, [Harry T. Edwards](#), Circuit Judge, held that Commission, rather than California administrative agency or California state courts, had to make determination as to whether California's asserted revocation of blanket state water quality certification satisfied predicate requirements of Clean Water Act.

Remanded.

**\*617** **\*\*345** On Petition for Review of Orders of the Federal Energy Regulatory Commission.

### Attorneys and Law Firms

[Robin L. Rivett](#), with whom [Ronald A. Zumbun](#), Sacramento, Cal., was on the brief, for petitioner.

Joel M. Cockrell, Atty., F.E.R.C., with whom [William S. Scherman](#), General Counsel, and Jerome M. Feit, Sol., F.E.R.C., Washington, D.C., were on the brief, for respondent.

**\*\*346** [Roderick E. Walston](#), Supervising Deputy Atty. Gen., San Francisco, Cal., was on the brief, for intervenor. [Clifford T. Lee](#), San Francisco, Cal., also entered an appearance, for intervenor.

Before MIKVA, Chief Judge, [EDWARDS](#) and THOMAS, Circuit Judges.

### Opinion

Opinion for the Court filed by Circuit Judge [HARRY T. EDWARDS](#).

**\*618** [HARRY T. EDWARDS](#), Circuit Judge:

The petitioner in this case, Joseph M. Keating, challenges a decision by the Federal Energy Regulatory Commission ("FERC") dismissing his application for a license to construct and operate a hydroelectric power plant. In rejecting the petitioner's license application, FERC ruled that Keating did not have the necessary state certification covering water quality standards for the project as required by the Clean Water Act. See [33 U.S.C. § 1341\(a\)\(1\) \(1988\)](#).<sup>1</sup>

<sup>1</sup> (1) Any applicant for a Federal license or permit to conduct any activity including, but not limited to, the construction or operation of facilities, which may result in any discharge into the navigable waters, shall provide the licensing or permitting agency a certification from the State in which the discharge originates or will originate, or, if appropriate, from the interstate water pollution control agency having jurisdiction over the navigable waters at the point where the discharge originates or will originate, that any such discharge will comply with the applicable provisions of sections 1311, 1312, 1313, 1316, and 1317 of this title. In the case of any such activity for which there is not an applicable effluent limitation or other limitation under sections 1311(b) and 1312 of this title, and there is not an applicable standard under sections 1316 and 1317 of this title, the State shall so certify, except that any such certification shall not be deemed to satisfy section 1371(c) of this title. Such State or interstate agency shall establish procedures for public notice in the case of all applications for certification by it and, to the extent it deems appropriate, procedures for public hearings in connection with specific applications. In any case where a State or interstate agency has no authority to give such a certification, such certification shall be from the Administrator. If the State, interstate agency,

or Administrator, as the case may be, fails or refuses to act on a request for certification, within a reasonable period of time (which shall not exceed one year) after receipt of such request, the certification requirements of this subsection shall be waived with respect to such Federal application. No license or permit shall be granted until the certification required by this section has been obtained or has been waived as provided in the preceding sentence. No license or permit shall be granted if certification has been denied by the State, interstate agency, or the Administrator, as the case may be.

[33 U.S.C. § 1341\(a\)\(1\) \(1988\)](#).

Keating contends that he obtained the requisite certification from the State of California in the course of procuring an earlier permit with respect to the same project from the Army Corps of Engineers (“the Corps”); the state, however, claims to have revoked that earlier certification. Keating now argues that, under the express terms of [33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#),<sup>2</sup> California’s purported revocation is invalid as a matter of federal law and that FERC is bound by the Clean Water Act to recognize the continuing validity of the state’s earlier certification. In reply, FERC insists that it is powerless to apply the standards of [section 1341\(a\)\(3\)](#) and that Keating’s only recourse for contesting the validity of California’s asserted revocation is in the California state courts.

<sup>2</sup> (3) The certification obtained pursuant to paragraph (1) of this subsection with respect to the construction of any facility shall fulfill the requirements of this subsection with respect to certification in connection with any other Federal license or permit required for the operation of such facility unless, after notice to the certifying State, agency, or Administrator, as the case may be, which shall be given by the Federal agency to whom application is made for such operating license or permit, the State, or if appropriate, the interstate agency or the Administrator, notifies such agency within sixty days after receipt of such notice that there is no longer reasonable assurance that there will be compliance with the applicable provisions of sections 1311, 1312, 1313, 1316, and 1317 of this title because of changes since the construction license or permit certification was issued in (A) the construction or operation of the facility, (B) the characteristics of the waters into which such discharge is made, (C) the water quality criteria applicable to such waters or (D) applicable effluent limitations or other requirements. This paragraph shall be inapplicable in any case where the applicant for such operating

license or permit has failed to provide the certifying State, or, if appropriate, the interstate agency or the Administrator, with notice of any proposed changes in the construction or operation of the facility with respect to which a construction license or permit has been granted, which changes may result in violation of section 1311, 1312, 1313, 1316, or 1317 of this title.

[33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#).

**\*\*347** We can find no merit in FERC’s position; we therefore grant the petition for review. We agree that [section 1341\(a\)\(3\)](#) of the Clean Water Act expressly controls the validity of California’s attempted withdrawal of its prior certification. Because this provision requires an application of federal law, in connection with a matter that is within the clear compass of FERC’s jurisdiction, we hold that FERC is obligated to apply the controlling federal law in considering **\*619** Keating’s present request for a license. Accordingly, we remand the case to the agency with instructions to reinstate Keating’s application and to consider whether California’s attempted revocation is valid.

## I. Background

Joseph Keating desires to build a small hydroelectric power plant, called the Tungstar project, on the Morgan and Upper Pine Creeks in Inyo County, California. Under section 4(e) of the Federal Power Act, Keating is required to obtain a license from FERC authorizing construction and operation of the proposed facility. *See* [16 U.S.C. § 797\(e\) \(1988\)](#). Because construction of the plant would require the placement of dredged or fill material into the creeks, Keating was also required, by section 404 of the Clean Water Act, [33 U.S.C. § 1344 \(1988\)](#), to obtain a dredge-and-fill permit from the Army Corps of Engineers.

The licensing authority of both FERC and the Corps, however, is contingent upon compliance with a provision of the Clean Water Act, section 401(a)(1), which requires prior state environmental approval of proposed water projects. *See* [33 U.S.C. § 1341\(a\)\(1\) \(1988\)](#), *reprinted at note 1 supra*.

Both a section 4(e) (FERC) license and a section 404 (Corps) permit fall within the terms of “a Federal license or permit” subject to the state certification requirement under section 401. *See* [33 C.F.R. §§ 325.1\(d\)\(4\), 330.9\(a\), 336.1\(a\)\(1\), \(b\)\(8\) \(1990\)](#) (Corps section 404 permit must be supported by section 401 state certification); [18 C.F.R. § 4.38\(a\) & \(c\)\(2\) \(1990\)](#) (applicant for FERC license under

section 4(e) must produce proof of section 401 certification or waiver); *City of Fredericksburg, Va. v. FERC*, 876 F.2d 1109, 1111 (4th Cir.1989) (section 4(e) license applicant must obtain state certification under section 401). Without such state certification, neither the FERC license nor the Corps permit may be issued. See 33 U.S.C. § 1341(a)(1) (1988) (“No [federal] license or permit shall be granted until the certification required by this section has been obtained or has been waived....”).

On June 23, 1986, Keating filed a request for state certification of his proposed Tungstar project with the Lahontan Regional Water Quality Control Board (“the Regional Board”), a division of the California State Water Resources Control Board. Three months later, on September 30, 1986, he submitted an application to FERC for a section 4(e) license.

While his applications before FERC and the California Regional Board were pending, Keating also sought a dredge-and-fill permit from the Army Corps of Engineers under section 404. The Corps authorizes dredge-and-fill operations in one of two ways: either with a permit that extends only to a given project, based upon a site-specific review of the particular activities proposed there; or, for certain classes of activities that “will cause only minimal adverse environmental effects,” with a general permit, customarily known as a “nationwide permit.” See 33 U.S.C. § 1344(e)(1) (1988); 33 C.F.R. Part 330 (1990). See generally *United States v. Marathon Dev. Corp.*, 867 F.2d 96 (1st Cir.1989). A nationwide permit authorizes any party to engage in the sort of activity described in the permit without the need to seek prior project-specific authorization. See *id.* at 98–99; *Riverside Irr. Dist. v. Andrews*, 758 F.2d 508, 511 (10th Cir.1985); *Orleans Audubon Soc’y v. Lee*, 742 F.2d 901, 909–10 (5th Cir.1984); see also 33 C.F.R. § 320.1(c) (1990) (“If an activity is covered by a general permit, an application for a ... [Corps] permit does not have to be made. In such cases, a person must only comply with the conditions contained in the general permit to satisfy requirements of law for a ... [Corps] permit.”).

Regardless of which route is followed, however, the Corps cannot issue a permit under section 404 without first obtaining state certification pursuant to section 401 from the state in which the activity is to take place. See 33 C.F.R. §§ 330.9(a), 336.1(b)(8) (1990); *Marathon Development*, 867 F.2d at 100 (“[T]he state certification requirement of section 401 applies to section 404(e) nationwide permits in the same way that it applies to any other section 404 permit.”);

*Friends of the Earth v. United States Navy*, 841 F.2d 927, 929–30 (9th Cir.1988). At about the same time that Keating was seeking a site-specific state \*\*348 certification for his Tungstar project, the Corps sought state certification in connection with 26 nationwide permits covering a range of modest construction, navigational and similar activities. See 33 C.F.R. § 330.5 (1990) (listing nationwide permits). On October 31, 1986, the California State Water Resources Control Board (“the State Board”)—the parent agency of the Regional Board then considering Keating’s project—granted a blanket state certification \*620 authorizing the activities set out in all 26 Corps nationwide permits. See State Water Resources Control Board, 1986 Amended Decision (Oct. 31, 1986), reprinted in Appendix (“App.”) Tab 3. The State Board’s certification included a number of conditions concerning particular regions in the state, none of which were relevant to Keating’s project, and claimed to reserve “discretionary authority to revoke certification, or set additional conditions of certification, for such permits on a case-by-case basis.” *Id.* Based on this certification, the Corps issued final permits on January 12, 1987.

Keating’s Tungstar project is covered by the last of the general permits issued by the Corps. On October 11, 1987, Keating wrote to the Los Angeles District of the Corps, seeking confirmation that his proposed Tungstar project fell within the scope of the nationwide permit. On November 18, 1987, the Corps replied, agreeing that Keating’s project was authorized by the Corps’ Nationwide Permit No. 26. See Letter from Clifford Rader, U.S. Army Corps of Engineers, to Joseph Keating (Nov. 18, 1987) (citing 33 C.F.R. § 330.5(a)(26) (Nationwide Permit No. 26)), reprinted in App. Tab 7. “As long as you comply with the nationwide permit conditions,” the Corps letter stated, “an individual permit is not required.” *Id.* (citation omitted).

Although it is undisputed that Keating had a Corps section 404 permit for his project, and that this permit was granted with the requisite state certification, he nonetheless ran into difficulties in connection with his application for a section 4(e) license from FERC. Under section 401(a)(3) of the Clean Water Act, absent other valid objections, FERC was obliged to accept the certification underlying the Corps permit as satisfying the state certification requirement with respect to Keating’s section 4(e) license application. See 33 U.S.C. § 1341(a)(3) (1988). However, on April 30, 1987, the California Regional Board, which had continued to review Keating’s application for certification specific to the Tungstar site, denied Keating’s request without prejudice because

Keating allegedly had failed to submit all environmental documentation required by state law. *See* Letter from James L. Easton, Exec. Dir., State Water Resources Control Board, to Joseph M. Keating (Apr. 30, 1987), *reprinted in* App. Tab 4. Upon learning of this situation, officials at FERC apparently believed that they were faced with conflicting signals from the State of California concerning whether Keating had the requisite state certification to support his section 4(e) license application. On the one hand, the State Board had certified that projects satisfying the criteria spelled out in the Corps' Nationwide Permit No. 26 would conform with state water quality standards, and the Corps had subsequently confirmed that Keating's project fell within the scope of that permit. On the other hand, the Regional Board had later denied Keating's site-specific request for certification on grounds of inadequate environmental data.

In light of these arguably inconsistent pronouncements, FERC sought clarification from the State of California regarding certification of the Tungstar project. Specifically, FERC asked the State Board whether the Regional Board's project-specific denial of certification for the Tungstar project in April 1987 purported to revoke the State Board's October 1986 blanket certification of projects, like Keating's, satisfying the Corps' nationwide permit criteria. *See Joseph Martin Keating*, [45 F.E.R.C. \(CCH\) ¶ 61,112, at 61,351 \(Oct. 27, 1988\)](#) (order on motion for expedited action on license application), *reprinted in* App. 10. The State Board responded on December 9, 1988, confirming that the Regional Board's action vitiated the state's earlier certification given in connection with the Corps nationwide permits. The State Board explained that it had never intended by its blanket Corps certification to certify any individual projects for purposes of a later federal power license and that if “certification of Nationwide Permits applies to applications for hydropower licenses under the Federal Power Act, that certification was revoked as applied to the Tungstar project.” *See* California State Water Resources **\*\*349** Control Board Response to Request for Advice Regarding the Status of State Water Quality Certification Under Section 401 of the Clean Water Act for the Tungstar Project 3 (Dec. 9, 1988), *reprinted in* App. Tab 11.

On the basis of the state's reply, FERC held itself powerless to act on Keating's application. “In light of the Board's December 12, 1988[,] filing,” FERC wrote, “it has not been shown that the Tungstar Project has water quality certification.” *See Joseph Martin Keating*, [47 F.E.R.C. \(CCH\) ¶ 61,170, at 61,554 \(May 2, 1989\)](#) (order denying motion

for expedited action on license application), *reprinted in* App. Tab 1. Accordingly, the agency suspended **\*621** consideration of Keating's license application until Keating could produce an unclouded state certification. *Id.*

In his petition for rehearing, Keating objected vigorously to FERC's acceptance of California's decision to revoke the certification Keating claimed to hold under the state's 1986 blanket approval of the Corps' nationwide permits. Keating argued that section 401(a)(3) of the Clean Water Act, [33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#), limits the power of a state to revoke a prior certification once a federal license or permit—such as a Corps section 404 permit—has been issued on the basis of that certification. California's attempted revocation, Keating continued, was invalid by the terms of that federal law and FERC was therefore obligated to treat California's original certification of his project as valid for purposes of his subsequent section 4(e) license application.

In reply, FERC refused Keating's demand that it review the validity of California's purported revocation. The agency contended that “[a] review of the case law on section 401 of [the Clean Water Act] ... indicates that the issue of whether a state certifying agency has legally revoked validly issued project-specific or blanket water quality certification is reviewable in the state courts, not by this Commission.” *See Joseph Martin Keating*, [49 F.E.R.C. \(CCH\) ¶ 61,343, at 62,229 \(Dec. 18, 1989\)](#) (order denying rehearing) (“*Rehearing Order*”), *reprinted in* App. Tab 2. The Commission acknowledged Keating's argument that federal law governed the validity of California's action, but held nonetheless that Keating's *only* recourse was a challenge in the state courts. As the Commission later explained in response to Keating's arguments concerning the controlling effect of section 401(a)(3) of the Clean Water Act, “whatever may be the validity of these contentions, the Commission's position here is that they must be raised and decided by the state agency and thereafter, if necessary, reviewed in state court.” *See* Brief for Respondent Federal Energy Regulatory Commission at 21, *Keating v. FERC*, No. 90–1080 (D.C.Cir. Mar. 8, 1991).

Because Keating refused to pursue any such state remedies, FERC dismissed his license application. *See Rehearing Order*, 49 F.E.R.C. at 62,231. Keating then filed this petition for judicial review.

## II. Analysis

### A. *This Court's Authority and the Issue on Appeal*

In section 4(e) of the Federal Power Act, Congress delegated to the Federal Power Commission, now the Federal Energy Regulatory Commission, the authority to issue licenses for the construction and operation of hydroelectric facilities. [16 U.S.C. § 797\(e\) \(1988\)](#). We have jurisdiction to review FERC's final order dismissing Keating's application under section 313(b) of the Federal Power Act. [16 U.S.C. § 8251\(b\) \(1988\)](#).

The dispute between Keating and the Commission is relatively narrow: whether the blanket certification issued by California in October 1986 continues in effect for Keating's Tungstar project or whether California's claimed revocation of that approval in April 1987 effectively blocks the issuance of the FERC license. It is clear on these facts that the resolution of this dispute is controlled by a provision of federal law, section 401(a)(3) of the Clean Water Act. The only question remaining is who must apply that provision—FERC or the state courts.

At first blush, the record in this case suggested that state and federal authorities had overlapping, and seemingly conflicting, authority in connection with Keating's section 4(e) license application. Thus, it appeared that this case might pose an impossible dilemma with respect to the jurisdiction of federal and state agencies to enforce the Clean Water Act. Upon careful consideration, however, the facts at **\*\*350** hand are relatively straightforward and the applicable legal standards are not unclear.

At bottom, this case strictly concerns an application of section 401(a)(3) of the Clean Water Act. *See* note 2 *supra*. The Army Corps of Engineers first received state certification under section 401 for its section 404(e) nationwide permits. The Corps then issued permits, one of which covered Keating's project. The Corps deemed the state certification underlying its permits to be final and unqualified, at least insofar as Keating's project was concerned. *See* note 4 *infra*. Thus, the state certification underlying the Corps permit should have been sufficient under section 401(a)(3) to support Keating's application for a section 4(e) license from FERC. Under section 401(a)(3), the only way that FERC could reject the prior certification as **\*622** insufficient to support the section 4(e) license application was upon a finding that the State of California, within 60 days after proper notice,

gave notice to FERC that there was “no longer reasonable assurance that [Keating would comply with the applicable water quality standards] ... because of *changes* since the [issuance of California's 1986 blanket certification] ... in (A) the construction or operation of the facility, (B) the characteristics of the waters into which such discharge is made, (C) the water quality criteria applicable to such waters or (D) applicable effluent limitations or other requirements.” [33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#). In other words, a state may revoke a prior certification that might otherwise support a subsequent license application, but only pursuant to the terms of, and for the reasons indicated in, section 401(a)(3).

Thus, this case boils down to an analysis of whether FERC was justified in refusing to recognize the state certification underlying the Corps permit as valid and sufficient for purposes of Keating's subsequent application for a section 4(e) license. Stated alternatively, the question before us focuses on FERC's authority to decide whether the state's purported revocation of its prior certification satisfied the terms of section 401(a)(3). We have no doubt that the question posed is a matter of federal law, and that it is one for FERC to decide in the first instance.

### B. *The Statutory Framework*

In designing the Clean Water Act, Congress plainly intended an integration of both state and federal authority. Although federal licenses are required for most activities that will affect water quality, an applicant for such a license must first obtain state approval of the proposed project. *See* [33 U.S.C. § 1341\(a\)\(1\) \(1988\)](#). The states remain, under the Clean Water Act, the “prime bulwark in the effort to abate water pollution,” *see* [United States v. Puerto Rico, 721 F.2d 832, 838 \(1st Cir.1983\)](#), and Congress expressly empowered them to impose and enforce water quality standards that are more stringent than those required by federal law, *see* [33 U.S.C. § 1370 \(1988\)](#). At the very outset of the statute, Congress made clear that

[i]t is the policy of the Congress to recognize, preserve, and protect the primary responsibilities and rights of States to prevent, reduce, and eliminate pollution, to plan the development and use ... of land and water resources, and to consult with the Administrator in the exercise of his authority under this chapter.

[33 U.S.C. § 1251\(b\) \(1988\)](#).

One of the primary mechanisms through which the states may assert the broad authority reserved to them is the

certification requirement set out in section 401 of the Act. Section (a)(1) of that provision says that no federal license or permit may be granted in the absence of the requisite state certification indicating that no state water quality standards will be violated by the proposed project. *See* [33 U.S.C. § 1341\(a\)\(1\) \(1988\)](#). Through this requirement, Congress intended that the states would retain the power to block, for environmental reasons, local water projects that might otherwise win federal approval. *See* [Marathon Development, 867 F.2d at 99–100](#); 2 W. Rodgers, Jr., *Environmental Law: Air and Water* § 4.2, at 26 (1986) (“Section 401 offers a veto power to states with water quality related concerns about licensing activities of the various federal agencies, including the Environmental Protection Agency, Federal Energy Regulatory Commission, Corps of Engineers, and the Nuclear Regulatory Commission.”).

There is no doubting that FERC is bound by federal law to refuse a section **\*\*351** 4(e) license application that is unsupported by a valid state certification under section 401. *See* [33 U.S.C. § 1341\(a\)\(1\) \(1988\)](#); [City of Fredericksburg, 876 F.2d at 1111](#). Nor do we doubt the propriety of a federal agency's refusal to review the validity of a state's decision to grant or deny a request for certification in the first instance, before any federal license or permit has yet been issued. Such a decision presumably turns on questions of substantive state environmental law—an area that Congress expressly intended to reserve to the states and concerning which federal agencies have little competence. It is for these reasons that a number of courts have held that disputes over such matters, *at least so long as they precede the issuance of any federal license or permit*, are properly left to the states themselves. *See* [Marathon Development, 867 F.2d at 102](#); [Proffitt v. Rohm & Haas, 850 F.2d 1007, 1009 \(3d Cir.1988\)](#) (dictum); [Roosevelt Campobello Int'l Park Comm'n v. EPA, 684 F.2d 1041, 1056 \(1st Cir.1982\)](#); [Lake Erie Alliance for the Protection of the Coastal Corridor v. United States Army Corps of Eng'rs, 526 F.Supp. 1063, 1074 \(W.D.Pa.1981\), aff'd mem., 707 F.2d 1392 \(3d Cir.\), cert. denied, \\*623 464 U.S. 915, 104 S.Ct. 277, 78 L.Ed.2d 257 \(1983\)](#); [Mobil Oil Corp. v. Kelley, 426 F.Supp. 230, 234–36 \(S.D.Ala.1976\)](#).

The certification power of the states under section 401 is not, however, unbounded. Whatever freedom the states may have to impose their own substantive policies in reaching initial certification decisions, the picture changes dramatically once that decision has been made and a federal agency has acted upon it. Thus, under section (a)(3) of section 401, Congress created a presumption that a state certification

issued for purposes of a federal construction permit will be valid for purposes of a second federal license related to the operation of the same facility.<sup>3</sup> A state may overcome that presumption and revoke certification for purposes of the second federal license, but only under limited circumstances expressly defined in the statute. *See* note 2 *supra*.

<sup>3</sup> The applicable portion of section 401(a)(3) provides:

The certification obtained pursuant to paragraph (1) of this subsection with respect to the construction of any facility shall fulfill the requirements of this subsection with respect to certification in connection with any other Federal license or permit required for the operation of such facility unless, after notice to the certifying State, [specified changed circumstances are present]....

[33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#).

### C. Keating's Case

As indicated above, it is obvious that section 401(a)(3) controls the disposition of this case. The Commission did not doubt that a valid state certification had been granted by California for activities covered by the Corps' nationwide permits. Nor can it be doubted, given that section 401 certification is a predicate to the issuance of any section 404 permit, and that a Corps dredge-and-fill permit *is* a federal permit “with respect to the construction of a[ ] facility” within the meaning of section 401(a)(3). It is also significant that the Commission made an express finding that a “Corps section 404 permit for the Tungstar Project [had] ... issued and [was] ... final,” *see Rehearing Order*, 49 F.E.R.C. at 62,230, a conclusion that has been reinforced by the Corps itself.<sup>4</sup> From these facts, it is clear that section 401(a)(3) governs the validity of California's attempt, after a valid Corps section 404 permit had issued, to revoke its prior certification for purposes of Keating's second federal license application.

<sup>4</sup> Corps officials have indicated that the nationwide permit issued under section 404 remains valid for purposes of Keating's project despite California's attempted revocation of the certification underlying it. *See* Letter from B.N. Goode, Chief, Regulatory Branch, U.S. Army Corps of Engineers, to John H. Tait (Mar. 10, 1989) (“If a state ‘decertifies’ a general or individual permit after the Corps has issued the permit in good faith reliance on the original certification, the Corps does not recognize an obligation to revoke the Corps permit but may elect to modify or revoke the permit at its own discretion....”), *reprinted in* App. Tab 13.

The arguably equivocal language used in California's section 401 certification to the Corps does not require a contrary result. We recognize the authority of states to impose express conditions upon the issuance of a particular certification. When states make compliance with specified conditions a prerequisite to the effectiveness of a certification, the federal Government has been prepared to enforce those conditions. See *Roosevelt Campobello*, \*\*352 684 F.2d at 1055–57; 33 U.S.C. § 1341(d) (1988); 33 C.F.R. §§ 325.4(a)(1), 330.9(a) (1990) (Corps section 404 permits will incorporate conditions specified by states in underlying section 401 certifications). In this case, however, we are confronted not by any such conditions precedent, but rather by the state's claim of a general reservation of discretionary authority to revoke prior blanket certification as to particular projects at any time and apparently for any reason. Such a broad reservation of authority cannot be squared with Congress' purpose in section 401(a)(3). The statute allows a state to revoke a prior certification only within a specified time limit and only pursuant to certain defined circumstances; if a state could revoke a prior certification at any time and for any (or no) reason, however, section 401(a)(3) would be rendered meaningless. Obviously, such a result would make no sense.

It is the applicability of section 401(a)(3) that separates this case from those relied upon by FERC in asserting that the validity of a state's action in connection with certification is a question exclusively for the state courts. It is true that some of those cases suggested broadly that “certification under Section 401 is set up as an exclusive p[r]erogative of the state and is not to be reviewed by ... any agency of the federal government.” See *Mobil Oil*, 426 F.Supp. at 234. But, to our knowledge, none of those cases involved a situation in which a state sought to revoke certification after a federal agency had already issued a \*624 permit based upon the state's earlier approval—*i.e.*, the scenario contemplated by section 401(a)(3). In *Mobil Oil*, for instance, upon which FERC relies heavily, a state agency granted section 401(a)(1) certification to a project for purposes of a Corps of Engineers drilling permit and then revoked that certification *before* the Corps had acted upon the application. Because no federal permit had yet been issued, section 401(a)(3) had no application and the court found no federal law purporting to control the state's action. The court's decision in that context to abstain from intervening in the state's certification decision in no way suggests, however, that this court should follow suit, given that a Corps permit has already issued in Keating's case and that section 401(a)(3) clearly applies.

#### D. Applying Section 401(a)(3)

As we have suggested, section 401(a)(3) permits state revocation of prior certification only if certain conditions are met. The first is timeliness: the state must notify the relevant federal licensing agency of its intention to revoke within 60 days of the time it is itself notified that a new license application is pending. The second is that the revocation be driven by some change in circumstances “since the construction license or permit certification was issued.” See 33 U.S.C. § 1341(a)(3) (1988). If either of these conditions is not met—if the state's decision comes too late or if it is not pursuant to changed circumstances—then the attempted revocation is invalid as a matter of federal law and no further inquiry is needed.

There can be no serious claim that FERC is without *any* authority to consider the validity of a state's purported revocation of a prior certification under section 401(a)(3). At a minimum, FERC must find that the purported revocation is timely and that the state's action was assertedly taken in response to *changed circumstances* pursuant to section 401(a)(3). In this case, there is no claim that the state's objection to FERC was untimely,<sup>5</sup> but neither is there any suggestion that the state's purported revocation came “because of *changes* since the [Corps] ... permit certification was issued.” 33 U.S.C. § 1341(a)(3) (1988) (emphasis added). This is a matter that FERC must consider on remand.

<sup>5</sup> In fact, it is unclear whether the state was ever given the official federal notice that is contemplated under section 401(a)(3). The 60-day time limit for state objection set out in that section is not triggered until the state receives notice from the second federal licensing authority that there is a pending license application premised upon the state's earlier certification. Thus, in assessing the timeliness of California's asserted revocation on remand, FERC must first determine whether and when it notified the state of Keating's section 4(e) license application.

If FERC finds that the state's revocation was both timely and assertedly because of changed circumstances, then the question will arise whether the motivating change in circumstance falls within one of the four \*\*353 categories specified in section 401(a)(3).<sup>6</sup> FERC has suggested, without any good explanation, that Keating's sole recourse for resolution of this question is before a state agency or a state court. We recognize that, in certain cases, the resolution of a disputed claim over “changed circumstances” under section 401(a)(3) may involve a question of state law or an

application of state water quality standards, neither of which is within the expertise or normal jurisdiction of FERC. In such a situation, we could hardly doubt the wisdom of FERC'S declination of jurisdiction to resolve the section 401(a)(3) question. However, other cases might arise regarding claims of “changed circumstances” under section 401(a)(3) that easily can be resolved by FERC, without resort to consideration of state law or the applicable water quality standards.

<sup>6</sup> The motivating change in circumstances must be related to:

(A) the construction or operation of the facility, (B) the characteristics of the waters into which such discharge is made, (C) the water quality criteria applicable to such waters or (D) applicable effluent limitations or other requirements.

[33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#).

FERC has been too quick to assume that it has no role to play in the application of section 401(a)(3). It is true that the state, alone, decides whether to certify under section 401(a)(1). The issue under section 401(a)(3), however, involves a different question, *i.e.*, one going to the authority of a *federal* agency to issue a *federal* permit or license once the state has already issued a certification. A state can affect federal authority under section 401(a)(3) only to the extent therein indicated. Thus, the application of section 401(a)(3) involves a federal question that, absent satisfactory explanation, presumably must be resolved by the applicable federal licensing authority and the federal courts. *Cf. New Orleans Pub. \*625 Serv., Inc. v. Council of New Orleans*, 491 U.S. 350, 109 S.Ct. 2506, 2512–13, 105 L.Ed.2d 298 (1989) (“We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given.... [T]he courts of the United States are bound to proceed to judgment and to afford redress to suitors before them in every case to which their jurisdiction extends. They cannot abdicate their authority or duty in any case in favor of another jurisdiction.”) (inner quotation marks and citations omitted).

In any event, FERC has given no adequate explanation in this case for its refusal to apply section 401(a)(3). We offer no final judgment on this question, save to say that FERC must at least decide whether the state's assertion of revocation satisfies section 401(a)(3)'s predicate requirements—*i.e.*, whether it is timely and motivated by some change in circumstances after the certification was issued. Beyond that, assuming the predicate requirements are met, we do not decide whether FERC must go on to determine whether the asserted

changed circumstance falls within one of section 401(a)(3)'s enumerated categories. FERC must, however, either decide the question itself or articulate a satisfactory explanation for why Congress would have intended to leave the application of some or all of section 401(a)(3)'s categorical provisions to the state courts alone.

### III. Conclusion

For the foregoing reasons, the petition for review is granted and the case is remanded to the Commission for further proceedings.

*So ordered.*

### On Intervenor's Petition for Rehearing

May 10, 1991.

PER CURIAM:

Upon consideration of the petition for rehearing filed by intervenor, the State of California, it is hereby ordered that the petition is denied. We find no merit in this petition, and only one of the arguments raised warrants a response.

California now argues, for the first time, that section 401(a)(3) of the Clean Water Act, [33 U.S.C. § 1341\(a\)\(3\) \(1988\)](#) -- the statutory provision found to be controlling in this case -- has no application here because the so-called dredge-and-fill permit issued to Keating by the Army Corps of Engineers (“the Corps”) is not a permit “with respect to the construction of a[] facility” within the meaning of the statute. This argument comes too late, for it presents an entirely new theory of this case which cannot be appropriately raised on a petition for rehearing.

As was noted in the panel opinion in this case, section 401(a)(3) “create[s] a presumption that a state certification issued for purposes of a federal construction permit **\*\*354** will be valid for purposes of a second federal license related to the operation of the same facility.” *Keating v. FERC*, 927 F.2d 616, 623 (D.C. Cir. 1991) (footnote omitted). Throughout this litigation, it has been Keating's contention that because he had earlier obtained state certification for a dredge-and-fill permit from the Corps -- a permit that Keating needed in order to begin construction work at his proposed hydroelectric facility

-- section 401(a)(3) mandated that this certification would also be valid for purposes of obtaining a subsequent license from the Federal Energy Regulatory Commission ("FERC").<sup>1</sup>

<sup>1</sup> California does not dispute that the FERC license for which Keating applied is one "required for the operation of [Keating's proposed] . . . facility" within the meaning of section 401(a)(3). In fact, in its original brief before this court, California noted that "Keating [had] applied to [FERC] . . . for a license to operate the Tungstar hydropower project." Brief for Intervenor State of California at 3 (emphasis added).

During the proceedings before the agency, in their original briefs and at oral argument before this court, neither FERC nor California ever disputed Keating's assertion that a Corps dredge-and-fill permit is one for which state certification is required under 401(a)(1), and that such a permit is a "construction" permit within the contemplation of section 401(a)(3). For purposes of this litigation, we accepted these assertions as given. Both FERC and California limited their arguments principally to a claim that state courts

have exclusive jurisdiction to review all disputes over state certifications under section 401(a)(1). It was not until the instant petition for rehearing that California raised for the first time a claim that the Corps permit is not a permit "with respect to the construction of a[] facility" within the meaning of the statute. \*626 Because California failed to raise this argument until its petition for rehearing, the argument is waived and we decline to reopen the matter now.

We offer no view on whether, upon proper submission and review, it might be found that a Corps permit is not a "construction" permit within the contemplation of section 401(a)(3). Nothing in our decisions should be read to foreclose any party from raising this issue as may be appropriate in future litigation.

#### All Citations

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**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On February 22, 2022, I served the:

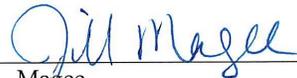
- **Notice of Opportunity to File Written Comments on Proposed Dismissal of Test Claim issued February 22, 2022**
- **Test Claim filed by the Turlock Irrigation District and the Modesto Irrigation District on January 14, 2022**

*Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02*

Turlock Irrigation District and Modesto Irrigation District, Claimants

by making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on February 22, 2022 at Sacramento, California.



Jill L. Magee  
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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 2/18/22

**Claim Number:** 21-TC-02

**Matter:** Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District - Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

**Claimants:** Modesto Irrigation District  
Turlock Irrigation District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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February 22, 2022

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235 Montgomery Street,  
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San Francisco, CA 94104

Ms. Michelle Reimers  
Turlock Irrigation District  
333 E. Canal Drive  
Turlock, CA 95380

Mr. Bill Schwandt  
Modesto Irrigation District  
1231 11th Street  
Modesto, CA 95354

Re: **Notice of Opportunity to File Written Comments on Proposed Dismissal of Test Claim**

*Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02*

Dear Mr. Prows, Ms. Reimers, and Mr. Schwandt:

On January 14, 2022, the Turlock Irrigation District and the Modesto Irrigation District (claimants) filed a Test Claim with the Commission on State Mandates (Commission) on the above-named matter.

Upon review, Commission staff rejects this Test Claim pursuant to Commission regulation section 1183.1(a) because neither Turlock Irrigation District nor Modesto Irrigation District are local governments subject to the tax and spend limitations of the California Constitution, and therefore they are not eligible for mandate subvention under article XIII B, section 6 of the California Constitution.

Section 1183.1(g) provides that “any test claim, or portion of a test claim, that the Commission lacks jurisdiction to hear for any reason...may be rejected or dismissed by the executive director with a written notice stating the reason therefor. However, for an otherwise timely and complete test claim over which the Commission would have jurisdiction, except that it was filed by a local agency that is not eligible to seek reimbursement because it is not subject to the taxing and spending limitations of article XIII A and B of the California Constitution, the Commission shall follow the process outlined in section 1187.14(b).”

Commission regulations in section 1187.14(b)(1) provides a process for a test claim filed by an agency that is not eligible to seek reimbursement because it is not subject to the taxing and spending limitations of article XIII A and B of the California Constitution, to be taken over by an eligible agency subject to the alleged mandate by a substitution of parties and provides an opportunity to file comments on the proposed dismissal of the test claim:

- (1) For test claims that are withdrawn, deemed abandoned, or filed by an agency that is not eligible to seek reimbursement because it is not subject to the taxing and spending limitations of article XIII A and B of the California Constitution, Commission staff shall serve written notice to initiate dismissal of the test claim to everyone on the mailing list for the matter. The notice shall announce that another local agency or school district may take over the claim by substitution of parties within 60 days of the issuance of the notice. The notice shall also announce the opportunity to file written comments on the proposed dismissal of the test claim. A copy of the notice shall also be posted on the Commission's website.

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Because the alleged mandate is applicable only to Turlock Irrigation District and Modesto Irrigation District, it will not be possible for another agency to take over the claim.

### **How To File Comments on the Proposed Dismissal of the Test Claim**

Parties, interested parties, and interested persons receiving this letter may file comments on the proposed dismissal of this Test Claim not later than **5:00 p.m. on April 25, 2022**, in accordance with sections 1183.2 and 1181.3 of the Commission's regulations.

Oral or written representations of fact offered by any person shall be under oath or affirmation and signed under penalty of perjury by persons who are authorized and competent to do so and must be based on the declarant's personal knowledge, information or belief. (Cal. Code Regs., tit. 2 §§ 1183.2, § 1187.14, and 1187.5.) If representations of fact are made, they must be supported with documentary evidence filed with the comments on the test claim. (Cal. Code Regs., tit. 2 §§ 1183.2, § 1187.14, and 1187.5.) The Commission's ultimate findings of fact must be supported by substantial evidence in the record.<sup>1</sup> Hearsay evidence (such as declarations not based on personal knowledge but on information and belief alone) may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions.<sup>2</sup>

The dismissal of this matter is tentatively set for hearing on **May 27, 2022** and will be proposed for the consent calendar.

### **Process for Filing Comments**

The Commission's regulations require that written materials filed with the Commission be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission's Dropbox. (Cal. Code Regs., tit. 2, 1181.3(c)(1).) Refer to <https://www.csm.ca.gov/dropbox.php> on the Commission's website for electronic filing instructions. If e-filing would cause the filer undue hardship or significant prejudice, filing may occur by first class mail, overnight delivery or personal service only upon prior approval of a written request to the executive director. (Cal. Code Regs., tit. 2, 1181.3(c)(2).)

As provided in the Commission's regulations, a real party in interest may appeal to the Commission for review of the actions and decisions of the executive director. Please refer to California Code of Regulations, title 2, section 1181.1(c).

Sincerely,



Heather Halsey  
Executive Director

---

<sup>1</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

<sup>2</sup> Title 2, California Code of Regulations, section 1187.5.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

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*Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02*

Turlock Irrigation District and Modesto Irrigation District, Claimants

by making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on February 22, 2022 at Sacramento, California.



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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 2/18/22

**Claim Number:** 21-TC-02

**Matter:** Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District - Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

**Claimants:** Modesto Irrigation District  
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18 April 2022

Ms. Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

*Subject:* Response of Turlock Irrigation District and Modesto Irrigation District to  
Proposed Dismissal of 21-TC-02

Dear Ms. Halsey:

Claimants Turlock Irrigation District (TID) and Modesto Irrigation District (MID) respond to the 22 February 2022 “Notice of Opportunity to File Written Comments on Proposed Dismissal of Test Claim” (Notice) to oppose dismissal of this joint test claim.

*The Procedure Here Is Objectionable Because Insufficient Notice Was Given*

As an initial matter, Claimants object to the procedure being used. The joint test claim in Section 5 met Claimants’ initial burden to establish, with citation to authority and evidence, why they are local agencies eligible for subvention for the increased costs of the Mandate at issue here. The Notice asserts—without citation, explanation, or the certification required by section 1181.3(a) of the Commission’s regulations—that “Commission staff rejects this Test Claim pursuant to Commission regulation section 1183.1(a) because neither Turlock Irrigation District nor Modesto Irrigation district are local governments subject to the tax and spend limitations of the California Constitution, and therefore they are not eligible for mandate subvention under article XIII B, section 6 of the California Constitution.” Claimants have found no case holding that California irrigation districts are not “local governments subject to the tax and spend limitations of the California Constitution.” Commission staff’s bare, uncertified, and apparently unprecedented assertion is inadequate to constitute “notice” of why Commission staff believe the joint test claim should be dismissed.

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Ms. Halsey

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Claimants are long-established and well-respected irrigation districts. They put significant effort into the joint test claim. Tens of millions of dollars are at stake. As a matter of due process, and basic respect between governmental agencies about an important matter, Commission staff should have provided Claimants with a more fulsome explanation of the proposed dismissal of the joint test claim.

*If The Issue Is One Of Law, The Commission Has Already Resolved It In Claimants' Favor*

To try to get some understanding of what Commission staff might be thinking, Claimants promptly requested an informal conference “to identify and resolve or clarify issues of fact or law related to the proposed dismissal” of the joint test claim. Two days later, on 2 March 2022, the Executive Director denied the request for an informal conference, explaining that “there is only the single *issue of law* regarding whether [TID] or [MID] are local governments subject to the tax and spend limitations of articles XIII A and XIII B of the California Constitution” (emphasis added).

The Executive Director’s 2 March letter clarifies that the only issue is one of law: as a matter of law, can California irrigation districts be subject to the tax and spend limitations of articles XIII A and XIII B of the California Constitution?

The answer to that legal question is an easy “yes”. California irrigation districts are all formed, empowered, and governed by the same law: Division 11 of the Water Code. The Commission has found California irrigation districts formed under that law to be subject to constitutional tax-and-spend limitations such that they may pursue test claims, as the Commission did for Oakdale Irrigation District and Glenn-Colusa Irrigation District in test claims 10-TC-12 and 12-TC-01. Because the Commission has already resolved in the affirmative that irrigation districts may pursue test claims, the test claim here cannot be dismissed as a matter of law.

*If The Issue Is One Of Fact, Commission Staff, Not Claimants, Have The Initial Burden*

To the extent Commission staff might believe that dismissal is appropriate, not because they view irrigation districts as ineligible to pursue test claims as a matter of law, but because, contrary to the Executive Director’s 2 March letter, the specific *facts* pertaining to MID and TID make them specially immune from constitutional tax-and-spend limitations, Commission staff have the initial burden to explain their thinking

and then provide a reasonable opportunity for MID and TID to make the requisite factual showing in response. The Superior Court, in *Paradise Irrigation District v. Commission on State Mandates* (no. 34-2015-80002016), concluded that the Commission “abused its discretion” in determining that Richvale Irrigation District and Biggs-West Gridley Water District were “‘ineligible’ to claim reimbursement”, because “the Commission never determined whether Richvale and Biggs-West receive any ‘proceeds of taxes’ within the meaning of Article XIII B, and therefore never determined whether they would be compelled to rely on limited appropriations to satisfy the mandates at issue.” (**Exhibit 1** at 16-17, emphasis added.)

That holding against the Commission—that it has the initial burden to establish that a claimant does not receive “proceeds of taxes”—was not disturbed on appeal, 33 Cal.App.5th at 197-198, and is binding against the Commission here as collateral estoppel. (See *Bernhard v. Bank of America Nat’l Trust & Sav. Asso.* (1942) 19 Cal.2d 807, 812 (allowing use of non-mutual offensive collateral estoppel in California); Cal. R. of Court R. 8.1115(b)(1) (allowing citation to unpublished opinions when they are collateral estoppel).) Placing the initial burden on the Commission is consistent with the presumption, in Articles XIII A § 3(d) and XIII C § 1(e), that every levy, charge, or exaction is a tax, and that the initial burden rests with the party asserting no taxes to prove it.

If, notwithstanding Commission staff’s insistence that the issue here is solely one of law, staff now intends to assert that MID and TID do not as a factual matter receive any proceeds of taxes, Commission staff have the initial burden to establish those facts. Only if Commission staff meet that initial burden can MID and TID be expected to understand why their joint test claim is proposed for dismissal and to properly appreciate what kind of factual showing they should prepare in response. Claimants object to being required to put on evidence on any factual issues before Commission staff have met their initial burden, and also object to the extent Claimants are not given a full and fair opportunity to respond, including with additional evidence, to whatever evidence Commission staff might offer before or at the hearing.

*The Joint Test Claim Establishes That The Mandate At Issue Could Only Be Funded  
By The Proceeds Of Taxes*

In any event, the joint test claim here makes a prima facie showing that the State mandate at issue could only be funded by the proceeds of taxes. Irrigation districts like TID and MID raise revenues through charges for service (Water Code § 22280) or levies on real property (Water Code § 25701).<sup>1</sup> Charges and levies are presumptively also *taxes*. (Article XIII C § 1(e).) Charges are taxes unless “imposed for a specific government service or product provided directly to the payor that is not provided to those not charged”. (Article XIII C § 1(e)(2).) Levies are also taxes unless “imposed in accordance with the provisions of Article XIII D” (Article XIII C § 1(e)(7)), including those provisions prescribing that the levy “shall not exceed the proportional cost of the service attributable to the parcel” (Article XIII D § 6(b)(3)), and that they may not be used for “general governmental services ... where the service is available to the public at large in substantially the same manner as it is to property owners” (Article XIII D § 6(b)(5)). If the charges or levies irrigation districts would impose to fund a State mandate do not overcome that presumption, they are deemed taxes subject to the tax-and-spend limitations of Articles XIII A and XIII B of the California Constitution.

The joint test claim here, in page 13 of Section 5, established that “the Mandate will not provide, and is not intended to provide, benefits tailored to the Districts’ customers (the putative fee payors)”, including because: (i) “the Districts’ legal boundaries exclude riparian parcels along the Tuolumne River” and so “the immediate riparian and floodplain benefits the Mandate is intended to achieve are for the benefit of lands outside the Districts, rather than for the Districts’ customers”, and (ii) the Mandate is intended to benefit the “Bay-Delta Estuary”, which is in “another region of the state entirely”. (See *Department of Finance v. Commission on State Mandates* (2021) 59 Cal.App.5th 546, 567-570 (a fee a local agency would be required to charge to pay for a

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<sup>1</sup> Although “a local government may be subject to the Article XIII B appropriations limit even if it is not currently receiving any *ad valorem* property taxes” (Exhibit 1 at 16), TID does currently also receive property tax revenues from Stanislaus and Merced Counties. (See Declaration of Jesse Kirchner, attached as **Exhibit 2**.)

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State mandate to provide a “service available to the public at large” would be subject to constitutional limitations).)

Because charges and levies are presumptively taxes, and the joint test claim establishes that the Mandate at issue would require Claimants to impose charges or levies to fund a project intended to provide benefits principally for people and regions elsewhere, who would *not* be paying those charges or levies, those charges and levies that would fund the Mandate here would be taxes. Because imposing taxes would subject Claimants to the tax-and-spend limitations of Articles XIII A and XIII B of the California Constitution, the Claimants have standing to pursue this joint test claim.

Conclusion

The joint test claim should not be dismissed. The Commission should proceed to adjudicate it without further delay.

I certify that the facts stated in this letter are true and correct to the best of my knowledge based on my personal knowledge, information, or belief.

Sincerely,

BRISCOE IVESTER & BAZEL LLP

*/s/ Peter Prows*

Peter Prows

Claimants’ Representative

EXHIBIT 1:  
SUPERIOR COURT DECISION IN *PARADISE*  
*IRRIGATION DISTRICT*

**SUPERIOR COURT OF CALIFORNIA**

**COUNTY OF SACRAMENTO**

**PARADISE IRRIGATION DISTRICT, et al.,**

**v.**

**COMMISSION ON STATE MANDATES, et al.,**

**DEPARTMENT OF WATER RESOURCES, et al.**

Case Number: 34-2015-80002016

**RULING ON SUBMITTED MATTER & STATEMENT OF DECISION**

Date: February 5, 2016

Time: 9:30 a.m.

Dept.: 29

Judge: Timothy M. Frawley

On February 4, 2016, the court issued a tentative ruling in the above-entitled proceeding. On February 5, 2016, at 9:30 a.m., the matter came on for hearing with counsel present as indicated on the record. The matter was argued and submitted. Having taken the matter under submission, the court now affirms its tentative ruling, with modifications, as set forth below.

At the hearing, counsel for Petitioners orally requested a statement of decision. Without conceding that a statement of decision is required, (see, e.g., *City of Carmel-by-the-Sea v. Board of Supervisors* (1986) 183 Cal.App.3d 229, 236), the court directs that this ruling shall constitute its statement of decision.

Introduction

Article XIII B, § 6, of the California Constitution requires reimbursement to local governments for any "new program or higher level of service" mandated by the State. A local government initiates the process for reimbursement under article XIII B, section 6, by filing a "test claim" with the Commission on State Mandates. The Commission must then determine whether a state mandate exists and, if so, the amount of reimbursement due the local entity.

This case challenges a decision of the Commission denying consolidated test claims seeking reimbursement for costs incurred by urban and agricultural water suppliers to comply with the Water Conservation Act of 2009 and implementing regulations.

The Commission found that two of the named claimants – namely, Richvale Irrigation District and Biggs-West Gridley Water District – are not eligible to claim reimbursement because they are not subject to the taxing and spending limitations imposed by California Constitution articles XIII A and XIII B. As to the remaining claimants, the Commission found the costs incurred by the agencies are not reimbursable because the agencies have sufficient authority to pass the costs onto parcel owners through increased fees or charges for water service. Petitioners (supported by “Friend of the Court” California Special Districts Association) challenge both of these findings. The petition is opposed by the Commission, the Department of Water Resources, and the Department of Finance.

While the court agrees with Petitioners that the Commission abused its discretion in dismissing the test claims of Richvale and Biggs-West, the court shall deny the petition because Petitioners have failed to show they incurred reimbursable state-mandated costs.

## Background Law

### Overview of Restrictions on Taxation and Spending

In 1978, the voters adopted Proposition 13, adding article XIII A to the California Constitution.<sup>1</sup> Section 1 of the act curbed the power of cities, counties, and special districts to levy *ad valorem* real property taxes. It limited the maximum amount of any *ad valorem* tax on real property to one percent of the property’s full cash value. It also reduced property taxes by rolling back the assessed value of real property to the value shown on the 1975-76 tax rolls, and restricting annual increases to an inflation factor, not to exceed 2% per year. It prohibited reassessment of a new base year value except in cases of purchase, new construction, or change in ownership. (Cal. Const., Art. XIII A, §§ 1, 2.)

To prevent the imposition of new taxes to make up for the decrease in real property tax revenues, the act prohibited new *ad valorem* real property taxes and new sales or

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<sup>1</sup> Proposition 13 was not the first legislation to limit the ability of government to levy taxes. For example, several years earlier the State had enacted the Property Tax Relief Act of 1972 with the intent to limit the ability of local agencies and school districts to levy taxes.

transaction taxes on the sale of real property. It also imposed additional restrictions on state and local taxes. Article XIII A, Section 3 restricted state taxes by prohibiting any change in state taxes "enacted for the purpose of increasing revenues" unless approved by not less than two-thirds of the members of the Legislature. Article XIII A, Section 4 imposed a similar restriction on local taxes, requiring that special taxes be approved by a two-thirds vote of the electorate. (Cal. Const., Art. XIII A, §§ 3, 4.)

In 1979, in the wake of Proposition 13, California voters enacted Proposition 4 to limit the growth of government spending. Commonly known as the "Gann Limit," Proposition 4 added Article XIII B to the California Constitution, placing limits on government appropriations of the proceeds of taxes. (Cal. Const., Art. XIII B, § 1.)

In 1980, California enacted legislation to further implement the limits on appropriations established by Article XIII B. (Cal. Gov. Code § 7900 *et seq.*) Taken together, the sections explain and define the state and local government appropriation limits and the appropriations subject to limitation.

In 1986, voters enacted Proposition 62, placing still more restrictions on local taxes. (Cal. Gov. Code 53720 *et seq.*) Proposition 62 classifies all taxes as either special (imposed for specific purposes) or general (imposed for general governmental purposes). Proposition 62 restated that special taxes must be approved by a two-thirds vote, and added the requirement that local general taxes must be approved by a majority vote.

In 1996, voters adopted Proposition 218, which added the Right to Vote on Taxes Act (Articles XIII C and XIII D) to the California Constitution. Article XIII C reiterated the requirements of Proposition 62, making them part of the Constitution, while also making clear that the restrictions apply to taxes imposed by charter cities.

Article XIII D restricted local power to levy assessments and to impose new or increased property-related fees and charges. Article XIII D generally requires local governments to obtain voter approval for new or increased assessments, which is a levy or charge on real property for a special benefit conferred on that property. Under Article XIII D, an assessment imposed on a parcel or property must be proportional to, and no greater than, the special benefit conferred on the parcel. (Cal. Const., Art. XIII D, § 4.)

Property-related fees and charges are subject to similar restrictions. Under Article XIII D, property-related fees or charges (including charges for property-related services) must meet all of the following requirements: (1) revenues derived from the fee or charge must be used for the purpose for which the fee or charge was imposed, and

must be less than or equal to the funds required to provide the property-related service; (2) the amount of the fee or charge must not exceed the proportional cost of the service attributable to the parcel; (3) the service for which the fee or charge is imposed must actually be used by, or available to, the owner of the property; and (4) the fee or charge may not be imposed for general governmental services. (Cal. Const., Art. XIII D, § 6(b).)

New or increased fees and charges are subject to voter approval at two stages. First, local governments must give notice and conduct a public hearing on the proposed fee or charge. If a majority of owners protest against the proposed fee or charge, the fee or charge cannot be imposed. (Cal. Const., Art. XIII D, § 6.) Second, except for fees or charges for sewer, water, and refuse collection services, a proposed fee or charge must be submitted to and approved by a majority vote of the affected property owners or by a two-thirds vote of the electorate residing in the affected area. (*Ibid.*)

Proposition 218 buttressed Proposition 13's limitations on property taxes and special taxes by incorporating restrictions on local taxes and by imposing new restrictions on special assessments and property-related fees and charges. (See *Apartment Association of Los Angeles County v. City of Los Angeles* (2001) 24 Cal.4th 830, 837.) Together, Proposition 13 and 218 affect taxes, as well as most property-related assessments, fees, and charges. However, they do not materially affect other compulsory fees and charges (such as regulatory fees and user fees), which are not imposed as an incident of property ownership.

Following the enactment of Propositions 13 and 218, there was concern that local governments were disguising new taxes as "fees" to raise revenue without complying with the constitutional restrictions. Thus, in order to ensure the effectiveness of the existing constitutional limitations, in 2010, the voters adopted Proposition 26.<sup>2</sup> The measure amended and broadened the definition of "tax" in Article XIII A and XIII C to mean "any levy, charge, or exaction of any kind imposed by the State," except:

- (1) A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the State of conferring the benefit or granting the privilege to the payor.
- (2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does

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<sup>2</sup> Proposition 26 is not retroactive; it does not apply to legislation enacted before its effective date (November 3, 2010.)

not exceed the reasonable costs to the State of providing the service or product to the payor.

- (3) A charge imposed for the reasonable regulatory costs to the State incident to issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- (4) A charge imposed for entrance to or use of state property, or the purchase, rental, or lease of state property, except charges governed by Section 15 of Article XI.
- (5) A fine, penalty, or other monetary charge imposed by the judicial branch of government or the State, as a result of a violation of law. (Cal. Const., Art. XIII A, § 3(b); Art. XIII C, § 1(e).)

Proposition 26 also shifted to the State or local government the burden of demonstrating that a levy, charge, or other exaction is not a tax. (*Ibid.*) In this manner, Proposition 26 attempts to ensure that government cannot circumvent the constitutional restrictions on "taxes" simply by referring to them as "fees."

#### Reimbursement for Unfunded State Mandates

As laws were enacted to limit government taxation and spending, additional laws were enacted to prevent the State from shifting the cost of governmental programs from the State to local agencies. This was accomplished primarily by requiring the State to compensate local governments for mandated state costs.

The concept of reimbursement originated with the Property Tax Relief Act of 1972, generally known as "SB 90." The chief purpose of SB 90 was to limit the authority of local agencies and school districts to levy taxes. However, to offset those limitations, SB 90 required the State to reimburse local governments for the cost of unfunded state mandates. (See *City of Sacramento v. California* (1984) 156 Cal.App.3d 182, 188, overruled on other grounds in *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46.)

In 1975, the State created a statutory process for reviewing unfunded mandate claims. The legislation authorized the State Board of Control to conduct hearings and decide whether local agencies should be reimbursed for costs mandated by the State. The statutory process was codified in Revenue and Taxation Code, Section 2201 *et seq.*

Former Revenue and Taxation Code Section 2231(a) provided that the State "shall reimburse each local agency for all 'costs mandated by the state,' as defined in Section 2207." Former Section 2207, in turn, defined such costs as "any increased costs which a local agency is required to incur as a result of . . . [any] law enacted after January 1, 1973, which mandates a new program or an increased level of service of an existing program . . . ." <sup>3</sup> (*County of Los Angeles v. State of California* (1984) 153 Cal.App.3d 568, 571; see also *City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 57-58.)

In 1979, with the adoption of Proposition 4, the voters added Article XIII B, Section 6, which superseded SB 90 and provided constitutional support for the prohibition of unfunded mandates. Article XIII B, Section 6 was based on the process established by SB 90. (See *Department of Finance v. Commission on State Mandates* (2003) 30 Cal.4th 727, 736-737.) Section 6 provides:

Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse such local government for the costs of such program or increased level of service . . . . (Cal. Const, Art. XIII B, § 6.) <sup>4</sup>

Under Section 6, the Legislature is not required to provide subvention of funds for (i) legislative mandates requested by the local agency, (ii) legislation defining a crime, (iii) legislation enacted prior to January 1, 1975 (or regulations implementing such legislation), and (iv) legislation within the scope of California Constitution, Article I, Section 3(b)(7).

Section 6 was included in recognition that Article XIII A and B severely restricted the taxing and spending powers of local governments. (See *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487.) The provision was intended to preclude the State from shifting financial responsibility for governmental programs onto local entities that were "ill equipped to handle the task." (*Ibid.*) The concern which prompted Article XIII B, Section 6 was the perceived attempt by the State to shift to local agencies the fiscal responsibility for providing public services. (*County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56.) In the ballot arguments, the proponents of Article XIII B

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<sup>3</sup> In 1989, the Legislature repealed former Section 2207.

<sup>4</sup> In 2004, Proposition 1A amended this language to eliminate the word "such." As amended, Section 6 provides: "Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse that local government for the costs of the program or increased level of service . . . ."

explained to the voters: "Additionally, this measure: . . . Will not allow the state government to force programs on local governments without the state paying for them." (*Ibid.*)

In 1984, the Legislature enacted Government Code Sections 17500 through 17630 to implement Article XIII B, Section 6. The legislation created the Commission on State Mandates to replace the State Board of Control as the quasi-judicial body charged with resolving state mandate claims. (Cal. Gov. Code § 17525; see also *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331.) Under the legislation, the Commission is vested with exclusive authority to hear and decide claims that a local government is entitled to reimbursement for "costs mandated by the state" under Article XIII B, Section 6. (Cal. Gov. Code § 17525.)

A local government initiates the process for reimbursement by filing a "test claim" with the Commission. The Commission then must determine whether a state mandate exists and, if so, the amount of reimbursement due the local entity. (Cal. Gov. Code §§ 17551, 17557, 17558.) Judicial review of the Commission's decision is available through a petition for writ of mandate under Code of Civil Procedure section 1094.5. (*Kinlaw, supra*, 54 Cal.3d at p.332; Cal. Gov. Code § 17559.)

The legislation defines "costs mandated by the state" as "any increased costs which a local agency or school district is required to incur . . . as a result of any statute . . . or any executive order implementing any statute . . . , which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution." (Cal. Gov. Code § 17514.) However, in Section 17556 subdivision (d), the Legislature declared that the Commission shall not find costs to be mandated by the state if the local agency "has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service." (Cal. Gov. Code § 17556(d).)

In 2004, voters adopted Proposition 1A. Among other things, the Proposition added subdivisions (b) and (c) to Article XIII B, Section 6. (Cal. Const., Art. XIII B, § 6 (b) and (c).)

### Background Facts and Procedure

The test claims at issue in this writ proceeding arise from the Water Conservation Act of 2009 and its implementing regulations (the Agricultural Water Measurement regulations). (See Cal. Water Code §§ 10608-10608.64 and 10800-10853; 23 C.C.R. § 597-597.4.) The test claim statutes and regulations (collectively, the "test claim

statutes”) require large agricultural water suppliers to implement “critical” water management practices, including measuring the volume of water delivered to customers and adopting a pricing structure based at least in part on the quantity of water delivered, as well as other cost effective and technically feasible management practices.<sup>5</sup> (Cal. Water Code § 10608.48.) The test claim statutes also subject large agricultural water suppliers to new agricultural water management plan requirements. (*Ibid.*) In addition, urban water suppliers must comply with new urban water management plan requirements and achieve mandatory water conservation goals.

On June 30, 2011, Petitioners Richvale Irrigation District, Biggs-West Gridley Water District, Paradise Irrigation District, and South Feather Water and Power Agency filed a test claim with the Commission contending that the Water Conservation Act contained reimbursable state mandates. On February 28, 2013, Petitioners Richvale and Biggs-West filed a second test claim challenging the implementing regulations. The two test claims were consolidated for analysis and hearing.

Prior to the hearing on the merits, the Commission determined that Richvale and Biggs-West were ineligible to claim reimbursement for state-mandated costs because they did not currently receive any “tax” revenue. Thus, the Commission gave notice that it intended to dismiss their test claim unless other local agencies agreed to substitute in as claimants in their place. Petitioners Oakdale Irrigation District and Glenn-Colusa Irrigation District agreed to substitute in, and were accepted as the claimants in Test Claim 12-TC-01 in place of Richvale and Biggs-West.

In December 2014, after Commission staff issued a Proposed Decision recommending denial of the test claims, the Commission held its hearing on the test claims. The Commission received evidence and heard arguments from the claimants, Commission staff, the Department of Water Resources, the California Special Districts Association, and the California State Association of Counties. After hearing, the Commission voted to adopt the Proposed Decision as its Decision, denying the test claims.

In its Decision, the Commission concluded that reimbursement is not required. The Commission determined that most of the challenged code sections and regulations do not impose new mandated activities. Further, even if the statutes and regulations impose new state-mandated activities, the costs incurred to comply with those requirements are not costs mandated by the State because the claimants have authority to charge fees sufficient to cover such costs, defeating their claim of a reimbursable

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<sup>5</sup> Large suppliers are those serving 25,000 or more irrigated acres.

mandate. The Commission also affirmed that Richvale and Biggs-West are not eligible to claim reimbursement because they do not collect or expend tax revenue.

In response to the Commission's Decision, Petitioners filed their Petition for Writ of Administrative Mandamus. Petitioners contend that the Commission abused its discretion by concluding that the petitioning local agencies have sufficient fee "authority" to pay for the costs of the new mandates. Petitioners argue that the procedural limitations of Proposition 218 – in particular, the "majority protest" provisions – divested local agencies of "authority" to establish or increase property-related fees or charges. Petitioners argue that the Commission cannot require local agencies to "try and fail" to impose new or increased fees or charges before seeking subvention.

Petitioners also challenge the Commission's determination that Richvale and Biggs-West are not eligible to claim reimbursement because they do not collect or expend property tax revenue. Petitioners contend that the Commission has added a new eligibility requirement for subvention which violates the unambiguous constitutional language providing that subvention is available to "any local government."

#### Standard of Review

The court must determine whether the Commission proceeded without, or in excess of, jurisdiction; whether the parties received a fair hearing; and whether there was a prejudicial abuse of discretion. (Code Civ. Proc. § 1094.5) Abuse of discretion is established if the Commission did not proceed in the manner required by law, its order or decision is not supported by the findings, or the findings are not supported by the evidence. (*Ibid.*)

The Commission's factual findings are reviewed under the substantial evidence test. (*City of Richmond v. Commission on State Mandates* (1998) 64 Cal.App.4th 1190, 1194-1195; Cal. Gov. Code § 17559.) Under the substantial evidence test, the court does not reweigh the evidence, views the evidence in the light most favorable to the Commission's findings, and indulges all reasonable inferences in support thereof. (*Camarena v. State Personnel Bd.* (1997) 54 Cal.App.4th 698, 701; *Hosford v. State Personnel Bd.* (1977) 74 Cal.App.3d 302, 306-07.) The court may not overturn a finding of fact simply because a contrary finding would have been more reasonable. (*Boreta Enterprises, Inc. v. Department of Alcoholic Beverage Control* (1970) 2 Cal.3d 85, 94; *Wilson v. State Personnel Bd.* (1976) 58 Cal.App.3d 865, 870.)

However, in addition to examining whether the Commission's findings are supported by substantial evidence, the court must determine whether the Commission committed any

errors of law. The court must independently assess pure questions of law. (*Jenron Corp. v. Dept. of Social Services* (1997) 54 Cal.App.4th 1429, 1434.) The determination of whether a statute or regulation imposes a reimbursable state mandate is a question of law, as is the interpretation of a statute or constitutional provision. (*County of San Diego v. State of California* (1997) 15 Cal.4th 68, 109; *State Building & Construction Trades Council of California v. City of Vista* (2012) 54 Cal.4th 547, 558.)

While an agency's interpretation of the meaning and legal effect of a governing law is entitled to consideration and respect, agency interpretations are not binding or authoritative. (*Bonnell v. Medical Board* (2003) 31 Cal.4th 1255, 1264.) It is the duty of the courts to state the true meaning of the law finally and conclusively, even if this requires the courts to overturn an erroneous administrative construction. (*Yamaha Corp. of America v. State Bd. of Equalization* (1998) 19 Cal.4th 1, 7.)

The weight accorded to an agency's interpretation is "fundamentally situational," and turns on a "legally informed, commonsense assessment of [its] contextual merit." (*Bonnell, supra*, 31 Cal.4th at p.1264.) Depending on context, the agency's interpretation may be helpful, enlightening, or convincing. Other times, it may be of little worth. (*Yamaha, supra*, 19 Cal.4th at pp.7-8.)

In determining how much weight to give an agency interpretation, courts must analyze two broad categories of factors: those indicating that the agency has a comparative interpretive advantage over the courts, and those indicating that the interpretation in question is probably correct. (*Id.* at p.12.) In the first category are factors indicating the agency has special expertise or technical knowledge, especially where the legal text to be interpreted is technical, complex, or entwined with issues of fact, policy, and discretion. (*Ibid.*) In the second category are factors suggesting that the agency gave careful consideration to its interpretation (such as adoption of a formal interpretive rule under the APA), factors indicating that the agency's interpretation was adopted contemporaneous with the legislative enactment being interpreted, and factors showing that the agency has consistently maintained the interpretation over time. (*Id.* at pp.12-13.)

Whatever the force of administrative construction, final responsibility for the interpretation of the law rests with the courts. (*State Bd. of Equalization v. Board of Supervisors* (1980) 105 Cal.App.3d 813, 820.)

In interpreting the scope of a constitutional provision, courts apply the same principles that govern statutory construction. The court's fundamental task in construing a law is to determine and effectuate the intent of those who enacted it. To determine intent, the

reviewing court turns first to the language of the provision, giving the words their usual and ordinary meanings. When the language is clear and unambiguous, there is no need for construction and courts should not indulge in it. (*Morgan v. Imperial Irrigation Dist.* (2014) 223 Cal.App.4th 892, 905-906; *Arden Carmichael, Inc. v. County of Sacramento* (2000) 79 Cal.App.4th 1070, 1075.) If the words are ambiguous and open to more than one meaning, the court may refer to extrinsic indicia of the intent, such as the legislative history of the measure and its impact on public policy. (*Morgan, supra*, 223 Cal.App.4th at pp.905-06; see also *Mejia v. Reed* (2003) 31 Cal.4th 657, 663.)

### Discussion

Petitioners contend the Commission's Decision constitutes an abuse of discretion in the following two respects. First, the Commission erroneously determined that Richvale and Biggs-West are not eligible to claim reimbursement because only local agencies that collect and spend "proceeds of taxes" are entitled to claim reimbursement for state mandates. Second, the Commission erroneously determined that Government Code Section 17556 bars reimbursement because Petitioners have sufficient fee authority to pay for the costs of any new mandates.

### Eligibility to Claim Reimbursement

The Commission determined that Richvale and Biggs-West are not eligible to claim reimbursement because they do not collect or expend "proceeds of taxes" subject to the tax and spend limitations of Articles XIII A and B. Relying on the California Supreme Court's opinion in *County of Fresno v. State of California*, the Commission concluded that reimbursement for a state mandate is required only if a local agency is compelled to rely on "proceeds of taxes" to meet the mandate. If an agency does not collect or expend proceeds of taxes, it is not subject to the appropriations limitation of Article XIII B, and therefore is not eligible for reimbursement under Article XIII B, Section 6. Because Richvale and Biggs-West do not receive any property tax revenues, the Commission determined they are not eligible for reimbursement.

Petitioners (and CSDA) argue that the plain language of Article XIII B, Section 6 – as amended by Proposition 1A -- indicates that reimbursement is available to "any local government," without qualification. Petitioners argue that the Commission's reliance on *County of Fresno* is misplaced because that case was decided prior to Proposition 218, when there were no constitutional restrictions on nontax sources of local revenues. Thus, the Court focused on "tax revenues" as the only constitutionally-limited local revenue sources.

With the adoption of Proposition 218, assessments and fees joined taxes as limited revenue sources. Thus, Petitioners argue that the subvention requirement should protect local government revenues derived from assessments and fees in the same manner it protects tax revenues. Petitioners contend that this construction is consistent with the purpose of Article XIII B, Section 6, which is to prevent the State from shifting financial responsibility for carrying out governmental programs to local entities that are “ill equipped” to handle the task.

This court concludes that the Commission properly interpreted the Supreme Court's decision in *County of Fresno*, but misapplied that decision to the facts of this case. In reaching this conclusion, the court acknowledges that Petitioners' “plain language” argument has intellectual appeal. However, the court cannot ignore the constraints imposed by the doctrine of *stare decisis*.

The doctrine of *stare decisis* expresses a fundamental policy of law that courts exercising inferior jurisdiction must accept the law declared by courts of superior jurisdiction. (*Cuccia v. Superior Court* (2007) 153 Cal.App.4th 347, 353.) A decision of an appellate court is binding on a lower court even if the lower court believes it was wrongly decided. Application of the doctrine here means this court is bound by the Supreme Court's decision in *County of Fresno*.

In *County of Fresno*, the Supreme Court rejected a “plain meaning” interpretation of Section 6. *County of Fresno* involved a facial constitutional challenge to Government Code Section 17556. As discussed above, Section 17556(d) provides that the Commission shall not find costs to be mandated by the State if the local agency has authority to levy charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. The petitioner argued that the provision was facially unconstitutional because it conflicted with the language of Article XIII B, Section 6, which contains no such exception. The Court disagreed.

In reaching its decision, the Court acknowledged that Section 6 “broadly declares that the ‘state shall provide a subvention of funds to reimburse . . . local government for the costs [of a state-mandated new] program or higher level of service,’ subject only to the exceptions enumerated in the initiative. (*County of Fresno, supra*, 53 Cal.3d at p.487.) Nevertheless, the Court concluded that Section 6, “read in its textual and historical context,” was intended to protect only the “tax revenues” of local governments. Thus, the term “costs” in Article XIII B, Section 6, implicitly excludes expenses that are recoverable from sources other than “taxes.” (*Id.* at pp.487-88.)

Although Section 17556(d) only refers to charges, fees, and assessments, the Supreme Court's reasoning is broad enough to cover any non-tax sources of revenue. Thus, the Court ruled that subvention is required "only when the costs in question can be recovered *solely from tax revenues.*" (*Ibid.*) Based on this analysis, the Court found the statute to be facially constitutional. Because such expenses are outside the scope of the constitutional provision, the Legislature did not unlawfully create a new exception to the subvention requirement.<sup>6</sup>

Petitioners may criticize the decision in *County of Fresno* for failing to abide by the rules of statutory construction. It is hornbook law that courts are bound to give effect to constitutional provisions according to the usual, ordinary import of the language used. If the language is clear and unambiguous, the plain meaning controls and courts should not resort to extrinsic aids to determine intent. (*Delaney v. Superior Court* (1990) 50 Cal. 3d 785, 801-02; *Silicon Valley Taxpayers' Assn., Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, 444; see also *Morgan, supra*, 223 Cal.App.4th at pp.905-906.)

Courts must avoid unnecessarily changing a law in the name of "construing" it. If the words are clear, a court may not alter them to accomplish a purpose that does not appear on its face. (*People v. Savala* (1981) 116 Cal.App.3d 41, 61.) Generally a court may not read an exception into a statute or constitutional provision unless it must be implied in order not to violate an established rule of public policy. (*People v. Goodson* (1990) 226 Cal.App.3d 277, 281.)

As the Supreme Court observed in *County of Fresno*, the plain language of Section 6 broadly declares that "[w]henever the [State] mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse that local government for the costs of the program or increased level of service," with only three designated exceptions. In *County of Fresno*, the Court did not expressly find this language ambiguous, but it nevertheless resorted to extrinsic sources to determine voter intent.

In addition, the paramount goal of constitutional interpretation is to ascertain the intent of the lawmakers – in this case, the voters -- so as to effectuate the purpose of the law. (*Delaney, supra*, 50 Cal.3d at p.798.) The term "purpose" refers not to the subjective

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<sup>6</sup> Because *County of Fresno* was decided prior to the adoption of Proposition 218, the Court assumed that costs of state-mandated programs always are recoverable, either from tax revenues or from other (non-tax) sources of revenues such as fees, charges, and assessments. In limiting subvention to expenses that are recoverable "solely from taxes," the Court assumed that expenses determined to be outside the scope of subvention would be recoverable from other sources, such as fees, charges, and assessments. After Propositions 218 and 26, this is not necessarily correct, which may justify the Court revisiting the broad rule established in *County of Fresno*.

motivation of those who enacted the initiative, but to the intended result or effect of the legislation. (See *Board of Supervisors v. Superior Court* (1995) 32 Cal.App.4th 1616, 1623.) The relevant inquiry is: What purpose was the law intended to achieve?

In *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, the Supreme Court declared the purpose of Section 6 was to preclude a shift of financial responsibility for carrying out governmental functions from the State to local agencies. The apparent inspiration or motivation for the provision was the recognition that local agencies had their taxing powers restricted by the enactment of Article XIII A in the preceding year and therefore were "ill equipped" to take responsibility for new programs. (*Id.* at pp. 56-57, 61.) In *County of Fresno*, the Court arguably merged these concepts and determined that the "purpose" of Section 6 was to protect local "tax revenues," even though Section 6 (as originally enacted) did not mention taxes, tax revenues, or the taxing limitations imposed by Article XIII A.<sup>7</sup>

However, it is not for this court to reconsider whether *County of Fresno* was rightly decided. As a court exercising inferior jurisdiction, this court is bound by the doctrine of *stare decisis* to follow the decisions of courts exercising superior jurisdiction. A lower court may not overrule the "holding" of a higher court. (*Auto Equity Sales v. Superior Court* (1962) 57 Cal.2d 450, 455.)

There can be no dispute that the "tax revenue" language in *County of Fresno* is part of the Court's holding, because it consists of statements of law necessary to the decision. (*In re Marriage of Boswell* (2014) 225 Cal.App.4th 1172, 1176-77.) Thus, if the construction of Section 6 in *County of Fresno* is to be overruled, it is up to the California Supreme Court to do it.<sup>8</sup>

This disposes of the argument that Section 6 applies by its "plain language" to any local agency, without qualifications. The Supreme Court has construed Article XIII B, Section 6 as designed to protect the proceeds of "taxes." It construed the term "costs" in Article

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<sup>7</sup> The fact that Section 6, as originally enacted, did not refer to "taxes" or "appropriations subject to limitation," raises an issue about whether the voters intended the subvention requirement to incorporate subsequent changes to the law governing the definition of "taxes" and "appropriations subject to limitation." Normally, this question is answered by looking at the terminology used to determine whether the lawmakers intended the law to grow with changes in jurisprudence, or intended instead that the law remain frozen as originally enacted. This is not a trivial consideration. In 1990, Proposition 111 created additional exemptions from the category of appropriations subject to limitation. *County of Fresno* provides no express guidance on whether such amendments should be considered in determining the scope of subvention required by Section 6, though it is difficult to conceive how such amendments could be considered without also considering the amendments made by Proposition 218. (See *Old Homestead Bakery, Inc. v. Marsh* (1925) 75 Cal.App.247, 259 [discussing rule of *in pari materia* with regard to revenue and taxation statutes].)

<sup>8</sup> The addition of Article XIII B, Section 6(c) by Proposition 1A in 2004 does not alter this analysis.

XIII B, Section 6 as excluding expenses that are recoverable from sources other than taxes. This court cannot ignore that decision and reinterpret the term costs to include expenses that are recoverable from sources other than taxes.

Nevertheless, the language used in *County of Fresno* should not be taken out of context, for even the “devil can cite Scripture for his purpose.” (Shakespeare, Merchant of Venice, act I, scene 3, cited in *Harris v. Superior Court* (1992) 3 Cal.App.4th 661, 666.) Expressions used in judicial opinions are always to be construed and limited by reference to the matters under consideration. (*Estate of Miller* (1951) 104 Cal.App.2d 1, 17; *People v. Smith* (2003) 110 Cal.App.4th 1072, 1106 fn.73.)

Construed in context, it is clear that the Court in *County of Fresno* used the term “taxes” as that term is defined in Article XIII B. (*County of Fresno, supra*, 53 Cal.3d at pp.486-87.) For local agencies, Article XIII B defines “proceeds of taxes” to include, “*but not be restricted to,*” all tax revenues *and* proceeds from (1) regulatory charges and fees, to the extent such proceeds exceed the costs reasonably borne by government in providing the product or service; (2) the investment of tax revenues; and (3) subventions received from the State (other than pursuant to Section 6).<sup>9</sup> (Cal. Const. Art. XIII B, § 8 [emphasis added].)

The Commission, in contrast, interpreted the term “taxes” to mean “local property tax revenues.” It concluded that if a local agency does not currently receive local property tax revenues, the agency is *per se* ineligible for subvention.<sup>10</sup> This does not follow. Article XIII B clearly defines “proceeds of taxes” as including,<sup>11</sup> without limitation, “all tax revenues,”<sup>12</sup> excessive regulatory fees and user charges, proceeds from the investment

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<sup>9</sup> Under Article XIII B, state financial assistance to local government generally is not subject to the state appropriations limit, but is subject to the local appropriations limit. In contrast, funds provided to reimburse local governments for state mandates are not subject to the local appropriations limit, but are subject to the state appropriations limit. (Cal. Const. Art. XIII B, § 8.) Because Article XIII B distinguishes between the two types of subvention, it is clear that voters intended local governments to receive funding for state mandates separate and apart from whatever other financial assistance they may receive from the State.

<sup>10</sup> In other parts of its Decision, the Commission seems to acknowledge that the reasoning of *County of Fresno* potentially extends beyond local property taxes: “If the local entity is not compelled to rely on appropriations subject to the limitation to comply with the alleged mandate, no reimbursement is required.” (Decision, p.34; see also p.35 [the issue is “to what extent [an agency’s] sources of revenue (and the appropriations to be made) are limited by articles XIII A and XIII B.”])

<sup>11</sup> The word “including” is a term of enlargement, (*Bighorn-Desert View Water Agency v. Verjil* (2006) 39 Cal.4th 205, 216-217), suggesting that other revenue sources (beyond “subventions” and “tax revenues”) might qualify as “proceeds of taxes” under Article XIII B. It is unclear whether the California Supreme Court considered this argument in *County of Fresno*.

<sup>12</sup> While the term “tax” traditionally had no fixed meaning, a tax frequently was defined as a compelled contribution levied to raise revenue for the general support of government. (*Sinclair Paint Co. v. State Bd. of Equalization* (1997) 15 Cal.4th 866, 874.) Courts suggested that any compelled contribution levied to raise revenues for the general support of government may qualify as a “tax” within the meaning of

of tax revenues, as well as most subventions from the State. (See *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 448-50.) Thus, a local government may be subject to the Article XIII B appropriations limit even if it is not currently receiving any *ad valorem* property taxes.

The redevelopment cases cited by the Commission do not compel a different conclusion. The analysis in those cases is specific to tax increment financing under Article XVI, § 16. Pursuant to Health and Safety Code Section 33678, the funds a redevelopment agency receives from tax increment financing are not "proceeds of taxes" subject to the Article XIII B appropriations limit. The constitutional validity of Section 33678 was upheld in *Brown v. Community Redevelopment Agency* (1985) 168 Cal.App.3d 1014. Thus, as a matter of law, tax increment revenues received by redevelopment agencies are not "proceeds of taxes" within the meaning of Article XIII B. Because tax increment revenues are not "proceeds of taxes," *County of Fresno* dictates that subvention is not required when redevelopment agencies are mandated to use tax increment revenues for state-mandated programs. (*Redevelopment Agency of the City of San Marcos v. California Commission on State Mandates* (1997) 55 Cal.App.4th 976, 986-87; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-82.)

Richvale and Biggs-West are not redevelopment agencies. They are not funded solely by tax increment financing. Thus, the redevelopment cases have no application here.

It well may be that Richvale and Biggs-West do not (and cannot) receive "proceeds of taxes" and therefore are not actually entitled to reimbursement for mandated costs, but the court cannot make this determination based on the record presented.<sup>13</sup> Here, the Commission never determined whether Richvale and Biggs-West receive any "proceeds of taxes" within the meaning of Article XIII B, and therefore never determined whether

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Article XIII B. (*County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 449-50; see also *Redevelopment Agency of the City of San Marcos v. California Commission on State Mandates* (1997) 55 Cal.App.4th 976, 983, 986.)

Proposition 26 subsequently amended the California Constitution to define the term "tax" to mean "any levy, charge, or exaction of any kind" imposed by government, except those that meet one of seven specified exemptions. (Cal. Const. Art. XIII C, § 1(e).) Thus, levies enacted after the effective date of Proposition 26 are more likely to be classified as "taxes."

At minimum, taxes received by local governments may include, in addition to property taxes, sales taxes, utility taxes, transient occupancy taxes, business taxes, parcel taxes, and documentary transfer taxes. It is unclear from the record whether Richvale and Biggs-West collect any of these other taxes.

<sup>13</sup> Determining whether Richvale and Biggs-West receive "proceeds of taxes" will require a comprehensive account of the revenues received by them, and a subsequent determination as to whether those revenues constitute "taxes" within the meaning of Article XIII B. No simple feat.

they would be compelled to rely on limited appropriations to satisfy the mandates at issue.

Based on the record presented, the court agrees that the Commission abused its discretion in determining that Richvale and Biggs-West are “ineligible” to claim reimbursement merely because they do not “receive *ad valorem* property tax revenue.”

### Sufficient Fee Authority

As described above, Government Code Section 17556(d) precludes finding costs to be mandated by the State if the local agency has authority to levy charges, fees, or assessments sufficient to pay for the mandated program. (Cal. Gov. Code § 17556(d).) The California Supreme Court upheld the facial constitutionality of Section 17556(d) in *County of Fresno*. Relying on Section 17556(d) and *County of Fresno*, the Commission denied the test claims, concluding the test claim statutes do not impose any reimbursable “costs” because the claimants possess fee authority sufficient as a matter of law to cover the costs of any new mandated activities.

Petitioners admit that, but for Proposition 218, they would have sufficient authority to establish or increase fees or charges to recover the costs of any new mandates. However, Petitioners contend that Proposition 218 removed their authority to establish or increase property-related fees or charges. Petitioners contend that under Proposition 218, a local agency only has authority to “propose” a fee or charge. The local agency then must provide written notice by mail of the proposed fee or charge to each affected landowner, who may file a written protest. If a majority of the owners file protests against the proposed fee or charge, the fee or charge cannot be imposed. (Cal. Const., Art. XIII D, § 6.) Thus, Petitioners argue, the ultimate decision-making authority rests with the landowners, not the agency.

Petitioners argue that the Commission correctly recognized the impact of Proposition 218 in an earlier test claim decision, *Discharge of Stormwater Runoff*, Test Claim No. 07-TC-09, Mar. 26, 2010. In *Stormwater*, the Commission determined that Government Code Section 17556(d) did not apply because the agency’s authority to impose a fee was contingent on the outcome of Proposition 218’s voting and majority protest procedures. The Commission concluded the local agency did not have “sufficient” authority to pay for the mandated program. (AR, at CSM\_2318 through CSM\_2334.)

In the Decision, the Commission recognized that Petitioners’ fee authority is subject to limitations, including the majority protest provision of Proposition 218. However, the Commission ruled that for the majority protest provision to constitute a legal barrier,

either Petitioners “would have to provide evidence that they tried and failed” to impose or increase the necessary-fees, or a court would have to determine that the threat of a majority protest is a constitutional barrier to fee authority as a matter of law. (Decision, pp.78-79.) The “speculative and uncertain threat” of a majority protest by itself cannot defeat Petitioners’ fee authority.

The Commission attempted to distinguish its earlier decision in *Stormwater* by claiming that Petitioners’ fees are exempt from the voter approval requirement, whereas the fees in *Stormwater* were not. (AR, at CSM\_84.) But that claim is flatly contradicted by the record. (AR, at CSM\_2333.)

In *Stormwater*, the Commission considered some fees that are subject to Proposition 218’s voter-approval requirement, and some that are not. (AR, at CSM\_2333.) The Commission concluded that a local agency does not have sufficient fee authority if the fee is subject to voting or majority protest requirements under Proposition 218. The Commission concluded that these requirements strip the local agency of authority to impose the fee. (See AR, at CSM\_2324 through CSM\_2325 and CSM\_2332 through CSM\_2334.) The Commission rejected an argument of the State Water Board that the voting and majority protest requirements are equivalent to the practical/economic infeasibility hurdles discussed in *Connell v. Superior Court* (1997) 59 Cal.App.4th 382. (See AR, at CSM\_2324 through CSM\_2325.)

In this case, the Commission reversed course, determining that a majority protest provision is not a legal barrier to fee authority, but merely a practical or economic hurdle, as in *Connell*. (See AR, at CSM\_83 through CSM\_85.) It follows that the *Stormwater* decision is not “distinguishable;” it is simply inconsistent – as the Commission now seems to concede in its Opposition brief. (See Opposition, p.17.)

The fact that the Commission’s Decision is inconsistent with *Stormwater* does not, by itself, render it invalid. Commission decisions are not precedential, and the Commission may depart from its reasoning in a prior test claim, provided its action is not arbitrary or capricious. (Cal. Gov. Code §§ 17533, 11425.60.) An agency has the power to “change its mind.” (*Citicorp N. Am. v. Franchise Tax Bd.* (2000) 83 Cal.App.4th 1403, 1419-20.) However, a new interpretation which conflicts with an earlier interpretation is entitled to considerably less deference. (*Yamaha Corp. of America v. State Board of Equalization* (1998) 19 Cal.4th 1, 14; see also *City of Oakland v. Public Employees’ Retirement System* (2002) 95 Cal.App.4th 29, 57 [an administrative decision, even if not designated precedential, properly informs as an administrative interpretation of the law].)

Because the court itself is the ultimate arbiter of the interpretation of the law, the court must decide which Commission interpretation is correct: its initial determination that a majority protest provision is a legal barrier to an agency's fee authority, or its subsequent determination that it is not (at least until the agency has "tried and failed" to impose the necessary fees.) (See *East Peninsula Educ. Council, Inc. v. Palos Verdes Peninsula Unified Sch. Dist.* (1989) 210 Cal.App.3d 155, 165 [use of an erroneous legal standard constitutes a failure to proceed in the manner required by law].)

The court concludes that the Commission's more recent interpretation is correct. The mere threat of a majority protest provision is not a legal barrier to an agency's fee authority. A majority protest requirement is not a legal barrier until it is exercised.

Section 17556(d) precludes reimbursement where a local agency has the authority – i.e., the right or power – to levy fees sufficient to cover the costs of the state-mandated program. Nothing in the language of the statute indicates that an agency's fee authority must be absolute; it merely must be "sufficient."

Case law also supports the view that an agency's fee authority need not be absolute. In *County of Placer, supra*, 113 Cal.App.3d 443, which was cited with approval in *County of Fresno*, the Court of Appeal held that governmental spending restrictions imposed under Article XIII B do not limit a local agency's ability to expend funds collected from non-tax sources, such as special assessments. In reaching this determination, the Court noted that most special assessment acts contain a majority protest provision. Nevertheless, the Court held that special assessments are not the type of exaction intended to be included within the limitations of Article XIII B. (*Id.* at pp.453-55.)

Similarly, in *County of Fresno*, the County did not possess unlimited fee authority. Both the Health and Safety Code and Article XIII B limited the County to collecting fees in an amount sufficient to pay for the costs of the services provided. The County was prohibited from charging "excess" fees. Yet this did not prevent application of Section 17556(d). (*County of Fresno, supra*, 53 Cal.3d 482, 485-87; see also *Connell, supra*, 59 Cal.App.4th 382 [Districts had authority to levy fees sufficient to cover the costs at issue].)

Petitioners are correct that the authority of local agencies to recover costs through charges, fees, and assessments was impacted by Proposition 218. However, the mere specter of a majority protest should not, by itself, negate a local agency's fee authority. While it is possible that a majority of the owners will protest a proposed fee, it is also possible that they will not.

Petitioners argue that if a voter-approval requirement divests an agency of fee authority, a majority protest requirement should as well. Petitioners contend there is no material distinction between the voter approval and majority protest requirements for purposes of subvention. The court, however, sees a material distinction. Under the voter approval requirement, the agency has no authority to establish or increase fees unless the fee is approved by an affirmative majority vote of the affected property owners. (Cal. Const., Art. XIII D, § 6(c).) Under the majority protest requirement, the agency has authority to levy a fee unless there is a majority protest.<sup>14</sup> The agency is prohibited from imposing the fee only if a majority of owners present written protests. If owners do nothing, the agency may proceed with its plans to impose the fee. A majority protest functions more like a veto than an affirmative voter approval requirement.

Under Proposition 218, a local agency lacks authority to impose a fee for water services if it is actually protested by a majority of the affected owners. But, like the Commission, this court is unwilling to conclude that Petitioners lack "sufficient" fee authority based on the speculative and uncertain threat of a majority protest. Thus, in the absence of a showing that Petitioners have "tried and failed" to impose or increase the necessary fees, the Commission properly concluded that Petitioners have sufficient fee authority to cover the costs of any mandated programs.

The court does not agree with Petitioners that requiring such a showing will bar agencies from timely filing test claims. Under Government Code Section 17551, test claims must be filed within 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased "costs" as a result of a statute or executive order, *whichever is later*. (Cal. Gov. Code § 17551 [emphasis added].)

According to *County of Fresno*, the Legislature has construed the term "costs" as excluding expenses that are recoverable from sources other than taxes. Thus, until an agency knows whether expenses are recoverable from sources other than taxes, it does not know whether it has incurred any "costs." Logically then, the limitations period for filing a test claim cannot begin to run until after the agency has "tried and failed" to recover the costs through fees or charges subject to a majority protest requirement.

Further, given the relatively short deadline for owners to file a protest, the agency generally should know within one year whether a particular fee or charge has been blocked by a majority protest. In that rare case where it takes longer than one year to

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<sup>14</sup> The court acknowledges that Proposition 218 refers to fees "proposed for imposition," but this does not alter the court's analysis of how the majority protest requirement functions – as notice with an opportunity to object (sometimes referred to colloquially as a "scream or die" notice).

enact a fee to cover a new mandate, the court has little difficulty concluding that the time period for submitting a test claim should (at minimum) be equitably tolled while the agency completes the majority protest procedures.<sup>15</sup> If, as the Commission concluded in its Decision, claimants must show that they “tried and failed” to impose the necessary fees, (see Decision, at CSM\_84), then claimants must have a means to submit their test claims to the Commission *after* fulfilling the majority protest requirement. To conclude otherwise would produce the unacceptable result that a claimant would have no means of seeking reimbursement even for expenses that are indisputably “costs mandated by the State.” That cannot be the law.

In this litigation, the Commission distanced itself from the “try and fail” language in its Decision, arguing that even if voters or landowners block a proposed fee increase, subvention is not required because the resulting costs were imposed by the voters/landowners, rather than the State. This argument borders on the absurd, conflating the “costs” mandated by the State with the “fees” levied to cover such costs. By its plain terms, Article XIII B, Section 6 requires subvention “[w]hensoever the Legislature or any state agency mandates a new program or higher level of service on any local government,” to reimburse that local government for the costs of the program or increased level of service. In Section 17556(d), the Legislature recognized an exception to the reimbursement requirement when mandated “costs” are recoverable from sources other than taxes (namely, from charges, fees, or assessments). But the mandate itself still originates from the State, not the voters or landowners who may exercise their constitutional right to block the agency from imposing new fees or assessments.

This should be obvious from the language of Article XIII B, Section 6. But if there remains any doubt, it is dispelled by Government Code Section 17514, which defines “costs mandated by the state” to mean “increased costs which a local agency . . . is required to incur . . . as a result of any statute . . . or any executive order implementing any statute . . . , which mandates a new program or higher level of service of an existing program . . . .” The test claims in this proceeding arise from the Water Conservation Act of 2009 and its implementing regulations. Petitioners filed the test claims because they will incur costs to comply with the requirements of the new statute and regulations. Petitioners may seek to cover these costs through increased fees or charges, but if such efforts fail due to lack of voter or landowner approval, the costs still cannot be attributed to the voters or landowners because *they did not mandate the new program or higher level of service* -- the State did.

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<sup>15</sup> To ensure its rights are preserved, the agency also could file its test claim before the rate-setting process is complete, and request the Commission stay the claim pending the outcome of the majority protest process.

The Commission also suggests that this court should find as a matter of law that Petitioners have sufficient authority merely because they have statutory authority to establish or increase fees. This argument is a non-starter. The court cannot simply ignore the constitutional limitations on Petitioners' fee authority. A statute cannot trump the Constitution. Wherever statutes conflict with constitutional provisions, the latter must prevail. (*Delaney v. Superior Court* (1990) 50 Cal.3d 785, 801.) Statutory fee authority is not "sufficient to pay for the mandate program or increased level of service" if it cannot be applied due to constitutional limitations.

Disposition

The court concludes that the Commission abused its discretion in dismissing Richvale and Biggs-West as eligible claimants. However, because the court finds the Commission correctly denied the test claims because Petitioners have not (yet) incurred any costs mandated by the State, the court shall deny the petition. This ruling shall be without prejudice to Petitioners' ability to file a new test claim if fees/charges proposed to recover the costs of the programs are blocked by a majority protest.

Counsel for the Commission is directed to prepare a formal judgment, consistent with this ruling; submit it to opposing counsel for approval as to form; and thereafter submit it to the court for signature and entry of judgment in accordance with Rule of Court 3.1312.

Dated: February 8, 2016

  
Hon. Timothy M. Frawley  
California Superior Court Judge  
County of Sacramento



**CERTIFICATE OF SERVICE BY MAILING**  
**(C.C.P. Sec. 1013a(4))**

I, the Clerk of the Superior Court of California, County of Sacramento, certify that I am not a party to this cause, and on the date shown below I served the foregoing RULING by depositing true copies thereof, enclosed in separate, sealed envelopes with the postage fully prepaid, in the United States Mail at Sacramento, California, each of which envelopes was addressed to:

ALEXIS K. STEVENS  
Somach Simmons & Dunn  
500 Capitol Mall, Ste. 1000  
Sacramento, CA 95814

DUSTIN C. COOPER  
PETER C. HARMAN  
Minasian Meith Soares Sexton & Cooper  
1681 Bird Street  
Oroville, CA 95965

MATTHEW B. JONES  
Commission Counsel  
Commission on State Mandates  
980 Ninth Street, Ste. 300  
Sacramento, CA 95814

PETER H. CHANG  
Deputy Attorney General  
Department of Justice  
455 Golden Gate Ave., Ste. 11000  
San Francisco, CA 94102-7004

I, the undersigned deputy clerk, declare under penalty of perjury that the foregoing is true and correct.

Dated: February 8, 2016

Superior Court of California, County of  
Sacramento

By: F. Temmerman,  
Deputy Clerk

**RECEIVED**  
FEB 12 2016  
COMMISSION ON  
STATE MANDATES

**EXHIBIT 2:  
DECLARATION OF JESSE KIRCHNER**

**Declaration of Jesse Kirschner**

1. I am the Accounting and Finance Department Manager of Turlock Irrigation District (the "District"). I am making this declaration of my personal knowledge.
2. The District receives annual property tax revenues from Stanislaus County and Merced County.
3. In 2018, the District received \$1,837,715 in property tax revenues from Stanislaus County and \$18,965 in property tax revenues from Merced County.
4. In 2019, the District received \$1,987,224 in property tax revenues from Stanislaus County and \$18,965 in property tax revenues from Merced County.
5. In 2020, the District received \$2,059,291 in property tax revenues from Stanislaus County and \$41,741 in property tax revenues from Merced County.
6. In 2021, the District received \$2,177,478 in property tax revenues from Stanislaus County and \$50,614 in property tax revenues from Merced County.

I declare under penalty of perjury under the laws of the State of California that the facts stated in this declaration are true.

Date: 4/15/22

  
\_\_\_\_\_  
Jesse Kirschner  
Turlock Irrigation District  
Accounting and Finance Department  
Manager

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On April 18, 2022, I served the:

- **Claimant’s Comments on the Proposed Dismissal of Test Claim filed April 18, 2022**

*Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02*

Turlock Irrigation District and Modesto Irrigation District, Claimants

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 18, 2022 at Sacramento, California.



Jill L. Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 3/29/22

**Claim Number:** 21-TC-02

**Matter:** Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District - Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

**Claimants:** Modesto Irrigation District  
Turlock Irrigation District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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RECEIVED  
May 12, 2022  
Commission on  
State Mandates

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235 MONTGOMERY STREET  
SUITE 935  
SAN FRANCISCO, CALIFORNIA 94104  
(415) 402-2700  
(415) 398-5630 FAX

LATE FILING

Exhibit D

Peter Prows  
(415) 402-2708  
pprows@briscoelaw.net

12 May 2022

Ms. Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

*Subject:* Additional Documentation re: Response of Turlock Irrigation District and Modesto Irrigation District to Proposed Dismissal of 21-TC-02

Dear Ms. Halsey:

In their opposition to the proposed dismissal of their joint test claim, Claimants Turlock Irrigation District (TID) and Modesto Irrigation District (MID) noted that “Although ‘a local government may be subject to the Article XIII B appropriations limit even if it is not currently receiving any *ad valorem* property taxes’ [citation], TID does currently also receive property tax revenues from Stanislaus and Merced Counties.” (Opposition at n.1, quoting *Paradise Irrigation District v. Commission on State Mandates*, Ruling on Submitted Matter & Statement of Decision (8 February 2016), Sacramento County Superior Court case no. 34-2015-80002016, *aff’d* 33 Cal.App.5th 174.) In support, that opposition attached a declaration from TID’s Accounting and Finance Department Manager, Jesse Kirschner, describing the property tax revenues TID received from Stanislaus and Merced Counties from 2018-2021.

This letter is submitted to update the Commission that, earlier this month, TID received \$723,805.15 in additional property tax revenues from Stanislaus County. A copy of the check and payment voucher from the County to TID is attached as **Exhibit 3**.

I certify that the facts stated in this letter are true and correct to the best of my knowledge based on my personal knowledge, information, or belief.

BRISCOE IVESTER & BAZEL LLP

Ms. Halsey

12 May 2022

Page 2

Sincerely,

BRISCOE IVESTER & BAZEL LLP

*/s/ Peter Prows*

Peter Prows

Claimants' Representative

**Exhibit 3--2022 Stanislaus County  
Property Tax Payment to TID**

DATE: May 6, 2022

SUPPLIER NAME: TURLOCK IRRIGATION DISTRICT

SUPPLIER NO: 4557

INVOICE NO	DATE	DESCRIPTION	DISCOUNT AMOUNT	NET AMOUNT
02-MAY-2022	02-May-22	CS, CU, DIRECTS, DU, UNITARY, SUPP,	.00	723,805.15

PLEASE DETACH AND RETAIN THIS STATEMENT AS YOUR RECORD OF PAYMENT

.00

723,805.15

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



### STANISLAUS COUNTY

1010 10<sup>th</sup> STREET, SUITE 5100  
MODESTO, CA 95354-0872

90-78  
1211

THE TREASURER OF  
STANISLAUS COUNTY  
MODESTO, CALIFORNIA  
BANK OF THE WEST  
1-800-488-2265

990724173

CHECK DATE:

May 6, 2022

CHECK AMOUNT:

\$723,805.15\*\*

PAY Seven Hundred Twenty-Three Thousand Eight Hundred Five Dollars And Fifteen Cents\*\*\*\*\*

TO THE ORDER OF  
TURLOCK IRRIGATION DISTRICT  
PO BOX 819007  
TURLOCK, CA 95381-9007

VOID SIX MONTHS AFTER DATE

*Kathleen Dine*  
COUNTY AUDITOR-CONTROLLER

⑈990724173⑈ ⑆121100782⑆ 4 042393389⑈

**COUNTY OF STANISLAUS  
EXPENDITURE VOUCHER**

CLAIM OF: Turlock Irrigation District  
P. O. Box 949  
Turlock, CA 95381-0949

DATE: 02-May-22

DATE OF CLAIM	DESCRIPTION	AMOUNT OF WARRANT	
02-May-22	Disbursement of property tax apportionment proceeds to agencies who do not have their funds on deposit with the County Treasurer:	\$723,805.15	
	Revenue Description		Amount
	Current Secured Taxes		736,763.96
	Current Unsecured Taxes		2,135.08
	Direct Assessments		0.00
	Delinquent Unsecured Taxes		160.25
	Homeowners Property Tax Relief		0.00
	RPTTF Allocation		
	Racehorse Taxes		
	Tax Deeded Land Sales		
	Delinquent Secured Taxes (Redemptions)		
	Unitary		8,359.76
	SB813 Supplemental Taxes		4,232.93
	FHA In-Lieu Taxes		733.04
	Property Tax Administration Fee		(28,579.87)
	Direct Assessment Administration Fee		
	ERAF III Adjustment		
	Refuge Revenue		
	CHECK# <u>990724173</u>		
	Reference: <u>JV 502300 502428 502324 502437 502310 502311 502241 502240 502448 502174</u>		
	TOTAL:	\$723,805.15	

Shaded areas for Auditors use only

ORACLE ACCOUNT CODING STRIP	
BATCHNAME: <u>AC # 05/03/22 02</u>	PREPARED BY: <u>Allan Roy</u> DEPT: <u>Auditor-Controller</u>
KEYED BY:	DATE: <u>02-May-22</u> PHONE: <u>5-6517</u>
DATE:	INV# <u>11</u>

LINE	PO#	AMOUNT	FUND	ORG	ACCOUNT	DESCRIPTION
1	P/F	723,805.15	6769	0064100	62400	CS, CU, DIRECTS, DU, UNITARY, SUPP, PTAF, FHA
2	P/F					
3	P/F					

5/3/22 [Signature] DATE AUTHORIZED DEPARTMENTAL SIGNATURE

5/3/22 [Signature] DATE AUDITOR APPROVING SIGNATURE  
 (Exceeding \$75,000)

REPORTABLE Y or N	BOX#	SUPPLIER: <u>4557</u>	SITE NAME: <u>TURLOCK 819087</u>
-------------------	------	-----------------------	----------------------------------

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On May 12, 2022, I served the:

- **Current Mailing List dated May 12, 2022**
- **Claimant’s Late Comments on the Notice of Proposed Dismissal of Test Claim filed May 12, 2022**

*Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02*

Turlock Irrigation District and Modesto Irrigation District, Claimants

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on May 12, 2022 at Sacramento, California.



---

Lorenzo Duran  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 5/12/22

**Claim Number:** 21-TC-02

**Matter:** Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District - Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

**Claimants:** Modesto Irrigation District  
Turlock Irrigation District

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Name in certificate 20230. In the certificate instead of "California Districts Securities Commission" there shall appear "County Water-works Districts Securities Commission."

Non-applicable provisions 20231. Articles 1, 2, 5, and 6 of Chapter 1 of this division do not apply either to the construction of this chapter or to action taken pursuant to it.

DIVISION 11. IRRIGATION DISTRICTS

(Division 11 added by Stats. 1943, Ch. 372, as part of codification.)

PART 1. INTRODUCTORY PROVISIONS

CHAPTER 1. SHORT TITLE

Title 20500. This division shall be known and may be cited as the Irrigation District Law.

CHAPTER 2. DEFINITIONS

Governing provisions 20510. Unless the context otherwise requires, the provisions of this chapter shall govern the construction of this division.

Application of definition 20511. The definition of a word applies to any of its variants.

"Include" 20512. "Include" except when used in relation to the inclusion of land into a district does not necessarily exclude matters not enumerated.

"District" 20513. "District" means any irrigation district formed pursuant to any law of this State or to this division except the Palo Verde Irrigation District.

"Improvement district" 20514. "Improvement district" means an improvement district formed pursuant to the Irrigation District Improvement Act or to this division.

"Commission" 20515. "Commission" means the California Districts Securities Commission.

"Rules" 20516. "Rules" include "regulations."

"Land" 20517. "Land" except in Article 4 of Chapter 1 of Part 5 and Chapter 2 of Part 11 means land in the district or proposed district involved.

"Principal county" 20518. "Principal county" means the county in which all the land is situated, or if the land is situated in more than one county, the county in which the greatest portion of the area of the land is situated.

"Affected county" 20519. "Affected county" means any county in which land is situated.

"Office county" 20520. "Office county" means the county in which the office of a district is kept.

"Board" 20521. "Board" means the board of directors of a district.

"President" 20522. "President" means the president of the board.

"Secretary" 20523. "Secretary" means the secretary of the board.

"Elective officers" 20524. "Elective officers" irrespective of the method of selection in any particular instance are:  
 (a) A director from each division except as otherwise provided in this division.

(b) An assessor.

(c) A collector.

(d) A treasurer.

20525. "General election" is the district election required to be held in each odd-numbered year. "General election"

20526. "Bond election" means an election provided for in Chapter 4 of Part 4. "Bond election"

20527. "Elector," "voter," and "precinct board" have respectively the same meaning as in the Elections Code, but an "elector" or "voter" shall also be a resident of the district or proposed district involved. "Elector," "voter," and "precinct board"

20528. "Holder of title" includes a holder of evidence of title and, also, a holder of land under a possessory right acquired by entry or purchase from the United States or the State of California. "Holder of title"

20529. "Property" except in Part 10 embraces all real and personal property, including water, water rights, works, franchises, concessions and rights. "Property"

20530. "Works" includes dams, reservoirs, wells, conduits, pumps, power houses, power generating equipment, power lines, and their appurtenances. "Works"

20531. "Conduits" include canals, laterals, ditches, flumes, pipes, and their appurtenances. "Conduits"

20532. "Acquire" includes construct, purchase, lease, exchange, condemn, jointly acquire when joint acquisition is permitted, and contract to acquire. "Acquire"

20533. "Dispose" includes lease, sell, contract to lease, contract to sell, and the making of any instrument necessary therefor. "Dispose"

20534. "Operate" includes use, maintain, and repair. "Operate"

20535. "Assessee" means the person to whom property is assessed. "Assessee"

20536. "Assessment book" includes any substantial record showing the information required to be kept in it, whether in the form of bound volumes or of cards arranged and kept to provide a record of the assessments. "Assessment book"

20537. "Completion assessment" means an assessment levied pursuant to Article 2 of Chapter 2 of Part 10. "Completion assessment"

20538. "Particular purpose assessment" means an assessment levied pursuant to Article 3 of Chapter 2 of Part 10. "Particular purpose assessment"

20539. "Emergency assessment" means an assessment levied pursuant to Article 4 of Chapter 2 of Part 10. "Emergency assessment"

20540. "Limited assessments" means any or all of the following: "Limited assessments"

(a) Completion assessment.

(b) Particular purpose assessment.

(c) Emergency assessment.

20541. "Charges" includes tolls. "Charges"

20542. "Refund" includes fund. "Refund"

20543. "Road" includes streets, highways, and alleys. "Road"

## CHAPTER 3. GENERAL PROVISIONS

- Districts subject to provisions Existing districts 20560. Districts, regardless of the date of formation, are subject to the provisions of this division.
- Manner of publishing notice 20561. Nothing in this division impairs the validity of any district formed prior to the effective date of this division, its rights, or obligations.
- Time acts may be performed 20562. Whenever by this division a notice is required to be published for a designated number of weeks or once a week for a designated number of weeks, the notice need be published on only one day of each week and for only the same number of times as the number of weeks designated.
- Effect of acknowledgment 20563. Whenever any act is required to be done or proceeding taken on the first Tuesday in any month, the act may be done or proceeding had upon the day of the month otherwise specified for the regular meeting of the board.
- Who shall acknowledge 20564. Whenever an instrument provided for in this division is acknowledged or proved, it shall have the same effect as evidence as a conveyance of real property which has been acknowledged and in case of any petition under this division is evidence of the fact of place of residence of a petitioner as stated by him on the petition.
- Petition by guardian, executor, etc. 20565. Whenever an instrument is by this division required to be acknowledged, each signer shall acknowledge the instrument, or his signature shall be proved, in the manner provided by law before his signature shall be effective.
- Effect of assessment to unknown or fictitiously named owners 20566. A guardian, executor, administrator, or other person holding property in a trust capacity under appointment of court may sign any petition provided for in this division, when authorized by an order of court, which order may be made without notice.
- Petition by owner of undivided interest 20567. If any land is assessed on any assessment book to unknown or fictitiously named owners, or to unnamed owners in addition to any owner or owners named thereon, the land has, for the purposes of any petition provided for in this division, but one owner in addition to any owner or owners whose true name or names may be purported to be given on the assessment book.
- Determination of value of land and holders of title 20568. The holder of title to an undivided interest in any land may sign any petition provided for in this division. Undivided interests shall be counted and valued as though they were separate interests. If the assessment book fails to indicate the extent of any undivided interest, the holders of title whose undivided interests in any land are not specifically defined have, for the purposes of this division, equal shares therein.
20569. The value of any land and the holders of title to the land are conclusively determined, for the purpose of any petition provided for in this division, by the district assessment book last equalized at the time of the presentation of the petition.

When no assessment book of the district has been equalized, the county assessment roll of the county in which the land is

situated last equalized at the time of the presentation of the petition is conclusive evidence of the value and title.

However, for the purposes of a petition to form a district the county assessment roll of the county in which the land is situated, last equalized at the time of the first publication of the petition is conclusive evidence of the value and title.

CHAPTER 4. STATE PUBLIC LAND

20590. As used in this chapter "public land" is limited to land belonging to the State which is subject to entry or has been entered and for which no certificate of purchase has been issued.

*Limitation*

20591. Public land is subject to all of the provisions of law relating to districts to the same extent and in the same manner as land in private ownership.

*Applicable provisions*

20592. When public land is affected, all notices required by this division shall promptly after issuance be served upon the State Lands Commission by mailing to its office a copy inclosed in a sealed envelope with postage prepaid.

*Service of notice on State Lands Commission*

20593. Nothing in this chapter creates any obligation against the State to pay any assessments or charges.

*Nonliability for assessments or charges*

20594. No public land which was unentered at the time any assessment was levied against it by any district shall be sold for the delinquency of the assessment, but the assessment shall be and continue a lien upon the land, and no patent shall be issued therefor until the applicant presents a certificate from the collector stating that no unpaid assessments or charges are delinquent upon it.

*Sale for delinquency*

*Patent requirements*

CHAPTER 5. INFORMATION BY DEPARTMENT

20625. The Department of Public Works shall give information so far as it may be practicable to persons contemplating the formation of districts.

*To whom given*

20626. Whenever the department deems it in the public interest that preliminary surveys and field investigations of a proposed district project should be made at the expense of the State, the department shall make the surveys and field investigations.

*Preliminary surveys and field investigations*

20627. Pending the completion of the preliminary surveys and field investigations, the State Engineer may withhold from appropriation any unappropriated water likely to be needed by the district.

*Same. Withholding appropriation of unappropriated water*

PART 2. FORMATION

CHAPTER 1. PETITION FOR FORMATION

Article 1. Petitioners and Land

20700. A majority in number of the holders of title to land susceptible of irrigation from a common source and by the same system of works, including pumping from subsurface

*Formation petition*

or other water, who are also the holders of title to a majority in value of the land may propose the formation of a district under the provisions of this division; or the formation of the district may be proposed by not less than 500 petitioners, each of whom is an elector residing in the proposed district or the holder of title to land therein and which petitioners include the holders of title to not less than 20 per cent in value of the land included within the proposed district.

Contiguous  
not required

20701. The land proposed to be formed into a district need not consist of contiguous parcels.

### Article 2. Petition

Contents  
of petition

20720. A petition for the formation of a district shall contain:

- (a) Generally, a description of the land.
- (b) Generally, the sources, which may be in the alternative, from which the land is proposed to be irrigated.
- (c) The name of a person to whom notice of the final hearing on the petition may be sent.
- (d) A prayer that the land described be formed into a district.

Requests

(e) Signatures of the petitioners.  
20721. A petition for the formation of a district may request any of the following:

- (a) Three divisions in the proposed district.
- (b) Election of the directors of the proposed district by the district at large.
- (c) Consolidation of any offices allowed to be consolidated.

Duplicate  
instruments

20722. The petition may consist of any number of separate instruments, which shall be duplicates except as to signatures.

Undertaking

20723. The petition shall be accompanied by a sufficient undertaking, to be approved by the board of supervisors, in double the amount of the probable cost of forming the district, conditioned that the sureties shall pay all of the costs in case the formation is not effected.

Withdrawal  
of signatures

20724. Signatures to the petition may be withdrawn at any time before its publication is commenced, by filing a declaration, signed and acknowledged by the petitioner, with the board of supervisors of the principal county, stating that it is the intention of the petitioner to withdraw therefrom.

### Article 3. Publication

Publication  
of petition  
and notice

20740. The petition and a notice of the time of the meeting at which it will be presented shall be published for at least two weeks before the time at which it is to be presented. Publication shall be in a newspaper of general circulation printed and published in the principal county and in a newspaper published in each other affected county. The notice shall be signed by the county clerk of the principal county.

20741. When the petition consists of a number of separate instruments, only one need be published, but the names attached to all of the instruments shall appear in the publication.

Petition consisting of several separate instruments

20742. No defect in the form or contents of the published notice, title to it, or petition, nor failure to publish or error in publishing any signature to the petition shall vitiate the proceedings.

Validity of proceedings

## CHAPTER 2. HEARINGS ON FORMATION

### Article 1. Preliminary Hearing

20800. The formation petition shall be presented to the board of supervisors of the principal county.

Formation petition Presentation

20801. The petition shall be presented at a regular meeting of the board of supervisors.

Same When presented

20802. The board of supervisors shall hear all competent and relevant testimony offered in support of or in opposition to the sufficiency of the petition and the publication of the notice.

Hearing

20803. The hearing may be adjourned from time to time, but not exceeding two weeks in all.

Adjournment

20804. At the hearing the board of supervisors shall determine by resolution whether or not the petition and notice comply with Chapter 1 of this part.

Compliance with Chapter 1

20805. If the board of supervisors determines that any of the requirements for the formation petition or notice were not complied with, the petition shall be dismissed without prejudice to the right of the proper number of persons to present a new petition covering the same matter or to present the same petition with additional signatures if additional signatures are necessary to comply with the requirements of Chapter 1 of this part.

Noncompliance Dismissal without prejudice

20806. If the board of supervisors determines that the requirements for the formation petition and notice have been complied with, the resolution so determining shall be known as the preliminary formation resolution.

Compliance Preliminary formation resolution

### Article 2. Reference to Department

20820. On or before the day on which the petition is presented to the board of supervisors, a copy of the petition shall be filed in the office of the Department of Public Works.

Filing copy of petition

20821. Upon the adoption of the preliminary formation resolution the board of supervisors shall send a copy of the resolution to the department.

Filing copy of preliminary formation resolution

20822. Upon receiving a copy of the resolution, the department shall make such preliminary investigation as may be practicable to determine the feasibility of the proposed project.

Preliminary investigation

20823. The department shall report in writing to the board of supervisors as soon as practicable, but at all events within 90 days from the date of the adoption of the preliminary formation resolution, except that upon receiving a written

Time limit for report

request from the department the board of supervisors may before the expiration of the 90 days grant to the department not more than 90 days additional time in which to make the report.

Reasons for  
continuance;  
hearing

20824. If the department reports within the specified time that the supply of water available for the use of the proposed district or that may be acquired by any practicable means, including the condemnation of existing rights, is not sufficient or that the project is not feasible for any other reason, the hearing of the petition shall be continued for not more than two months and shall then be dismissed unless within the period of the continuance either:

Reasons for  
not dismissing  
petition

(a) The board of supervisors is petitioned in writing by three-fourths of the holders of title to land to grant the petition.

(b) The board of supervisors, if not so petitioned, modifies the project proposed in the petition to conform to the recommendations made by the department for the proposed district.

### Article 3. Final Hearing

Time of final  
hearing

20840. The board of supervisors not later than its first regular meeting after the occurrence of any one of the following shall set a time for the final hearing of the formation petition:

(a) Receipt of a favorable report from the department.

(b) Modification of the project by the board to conform to the recommendations made by the department.

(c) Receipt of the requisite petition after an adverse report by the department.

(d) Expiration of the time allowed for the making of a report by the department when the report has not been received within the time allowed.

Restriction  
on time

20841. The time set for the final hearing shall not be less than one week from the meeting at which the time is set.

Notice

20842. Notice of the time of the final hearing shall be given either by:

(a) Registered mail to the person designated for that purpose in the petition.

(b) Publication for at least three days in one daily newspaper published in the principal county.

Effect of  
failure to  
give notice  
Adjourn-  
ments

20843. Failure to give notice of the final hearing shall not affect the validity of subsequent proceedings.

20844. On a final hearing the board of supervisors may adjourn from time to time, but at no time for a longer period than three days, until a determination of the matter is reached.

Determina-  
tion of land  
included  
Exclusions

20845. At the final hearing the board of supervisors shall determine the land to be formed into the proposed district:

(a) Land shall be excluded which will not in the judgment of the board of supervisors be benefited by the project.

(b) No land included by the petition in the proposed district or in the modified project as the case may be which is susceptible of irrigation from any of the proposed, or if modified,

the modified sources shall be excluded unless the owner consents to the exclusion.

(c) Riparian land and land already subject to irrigation may be included if in the judgment of the board of supervisors, it will either be benefited or the rights to the water used on it should be acquired by the proposed district.

(d) Land not included in the original formation petition, susceptible of irrigation from any of the proposed sources, may in the discretion of the board of supervisors be included on application by its owner.

20846. At the final hearing no evidence shall be heard against the genuineness or sufficiency of the petition or notice unless it is shown to the satisfaction of the board of supervisors that new evidence which if uncontradicted would disprove the genuineness or sufficiency of the petition or notice has been discovered since the board adopted the preliminary formation resolution. In case any new evidence is admitted, full opportunity shall be given for the introduction of evidence in rebuttal.

20847. At the conclusion of the final hearing on the petition the board of supervisors shall make an order containing all of the following:

(a) Reaffirmance, when it is consistent with its conclusions, of the sufficiency of the petition and of the notice of the preliminary hearing.

(b) Recital that a report on the proposed district has been made by the department if it was in fact made, and if that be so, that it is on file in the records of the board.

(c) Description of the land as determined by the board.

(d) Name for the proposed district, which shall contain "Irrigation District."

20848. The order on final hearing shall also contain all of the following:

(a) Division of the district into the following number of divisions, which shall be as nearly equal in size as may be practicable:

(1) Five divisions unless otherwise requested, numbered from one to five respectively.

(2) Three divisions when requested in the petition, numbered from one to three respectively.

(b) Statement, when requested in the petition, that the directors of the proposed district are to be elected at large.

(c) Statement, when and as requested in the petition, of the consolidated district offices.

20849. The order on final hearing shall be entered in full upon the minutes of the board of supervisors.

20850. A finding of the board of supervisors in favor of the genuineness and sufficiency of the petition and notice shall be conclusive against all persons except the State upon suit by the Attorney General commenced within one year after the order of the board of supervisors declaring the district formed.

## CHAPTER 3. ELECTION ON FORMATION

## Article 1. Calling of Election

Purposes	20890. Upon making the order on final hearing of the formation petition, the board of supervisors shall call and give notice of a formation election to be held in the proposed district for the purpose of determining whether or not it shall be formed and electing persons to fill the offices of the proposed district if it is formed.
Contents of notice	20891. The notice of the formation election shall contain: <ol style="list-style-type: none"> <li>(a) Date and hours of election.</li> <li>(b) Place of polls in each precinct.</li> <li>(c) Description of the land.</li> <li>(d) Name of the proposed district.</li> <li>(e) Offices for which candidates shall be elected at the election.</li> </ol>
Publication	20892. Notice of the formation election shall be published once a week for three weeks previous to the election, in a newspaper published in each affected county.

## Article 2. Conduct of Election

Establishment of election precincts	20910. For the purposes of the formation election the board of supervisors shall establish a convenient number of election precincts in the proposed district and define their boundaries.
Appointment of precinct board, nomination of candidates, etc	20911. The precinct board for the formation election shall be appointed, candidates for the offices of the proposed district shall be nominated, ballots and other supplies shall be provided and the election shall be conducted as nearly as practicable in accordance with the provisions concerning general elections except as to: <ol style="list-style-type: none"> <li>(a) Notice of the election.</li> <li>(b) Other inconsistent provisions in this chapter.</li> </ol>
Substitution of powers	20912. The board of supervisors shall act in place of the board, and the clerk of the board of supervisors shall act in place of the secretary.
Officers to be elected	20913. At the formation election the elective officers of the district shall be elected, but only one person shall be elected to fill the offices consolidated, if any.
Form of proposition on ballot	20914. On the ballots provided for the formation election shall be printed a proposition substantially as follows: "Shall the proposed-----Irrigation District be formed?" followed by the words "Yes" and "No" with inclosed voting spaces thereafter.
Canvass of votes	20915. The board of supervisors shall meet on the second Monday following the formation election to canvass the votes cast, and only if upon the canvass it appears that a majority of all the votes cast at the formation election are "Irrigation District—Yes" shall the board canvass the votes for the candidates for the district offices and declare the persons receiving respectively the highest number of votes to be elected.

20916. No informalities in the conduct of the formation election or in any related matters shall invalidate the election or the result if notice was given substantially as provided and the election was fairly conducted. Substantial compliance

Article 3. Contest of Election

20930. The formation election may be contested by any person owning property liable to assessment within the proposed district. Election contests

20931. No contest shall be brought more than 20 days after the canvass of the vote of the election by the board of supervisors. Time limit

20932. The directors elected at the formation election shall be parties defendant in an election contest. Parties defendant

20933. The election contest shall be brought in the superior court of the county where the formation proceedings were had. Jurisdiction of court

20934. If more than one contest is pending, they shall be consolidated and tried together. Consolidation of pending contests

20935. The court shall speedily try the election contest. Speedy trial

20936. The determination of the election contest shall be based on whether or not the election was conducted fairly and in substantial compliance with the requirements of this chapter. Judgment shall be entered accordingly. Basis of determination

20937. An appeal may be taken by any party to an election contest within 30 days from entry of judgment. Appeal

20938. The appeal shall be heard and determined within 60 days from the time of filing the notice of appeal. Same Hearing and determination

CHAPTER 4. ESTABLISHMENT OF DISTRICT

20960. If upon the canvass of the formation election it appears that a majority of all the votes cast are "Irrigation District—Yes," the board of supervisors shall by an order entered on its minutes declare the territory formed as a district under the name designated for it. Majority vote  
Order

20961. The board of supervisors shall immediately file for record in the office of the county recorder of each affected county a certified copy of the order declaring the district formed and shall also immediately forward a copy to the clerk of the board of supervisors of each affected county. Filing copies of order

20962. From the filing for record of the order declaring the district formed the formation of the district is complete. Formation completed

20963. The board of supervisors of any county in which any land embraced in a district is situated shall not after its formation allow another district to be formed including any portion of the same land without the consent of the board of the district in which the land is situated. Prohibition

CHAPTER 5. CHANGE OF NAME

20980. Whenever any district has been formed under the same name as that of another district previously formed, the Change by last formed district

board of the last formed district shall by a resolution spread on its minutes change the name of the district.

Recording  
resolution

20981. Certified copies of the resolution changing the name of the district shall be recorded in the office of the county recorder in each affected county and sent to the State Engineer and to the commission.

### PART 3. INTERNAL ORGANIZATION

#### CHAPTER 1. OFFICERS

##### Article 1. Qualification and Tenure

Directors

21100. Each director shall, except as otherwise provided in this division, be a voter and a freeholder of the district and a resident of the division which he represents.

Elective  
officers

21101. Elective officers, irrespective of the method of their selection, take office as soon as they qualify, except that officers elected at a general election take office at noon on the regular monthly meeting day of the board in March next following their election.

Same: Taking  
and filing  
official oath

21102. Within 20 days after receiving his certificate of election, or being appointed, each elective officer shall take and subscribe the official oath and file it in the office of the district and execute the bond required of him.

Staggered  
tenure of  
directors

21103. The directors elected at the formation election shall at their first meeting classify themselves by lot into two classes as nearly equal in number as possible. The term of office of the class having the lesser number shall expire at noon on the regular monthly meeting day of the board in March of the first odd-numbered year thereafter. The term of office of the class having the greater number shall expire at noon on the regular monthly meeting day of the board in March of the second odd-numbered year after the year in which the first meeting was held.

Tenure of  
elective  
officers

21104. The term of office of each elective officer subsequent to the officers elected at the formation election is four years.

Assessor,  
collector and  
treasurer

21105. The terms of office of the assessor, collector, and treasurer elected at the formation election expire at the same time as the terms of the original directors of the class having the greater number.

Continuation  
in office

21106. Each elective officer shall hold office until his successor qualifies.

##### Article 2. Consolidation and Segregation

Consoli-  
dation

21120. A board may consolidate any two or more of the offices of assessor, collector, and treasurer.

Order of con-  
solidation

21121. The order of consolidation shall be made at least 30 days prior to a general election and shall take effect at the next succeeding election.

Segregation  
of consoli-  
dated offices

21122. A board may at least 30 days before a general election segregate consolidated offices, and each office so segregated shall be filled at the election.

## Article 3. Official Bonds

21140. Each director shall execute a bond in the sum of five thousand dollars (\$5,000). Directors' bonds

21141. When not otherwise provided by the board the bonds to be given by the following officers shall be in the following sums: Officers' bonds

- (a) Assessor: Five thousand dollars (\$5,000).
- (b) Collector: Twenty thousand dollars (\$20,000).
- (c) Treasurer: One hundred thousand dollars (\$100,000).

21142. The board may fix the bonds to be given by the following officers and persons to suit the conditions of the district within the following sums: Other officers and persons

- (a) Treasurer: Five thousand dollars (\$5,000) to one hundred thousand dollars (\$100,000).
- (b) Collector: Five thousand dollars (\$5,000) to twenty thousand dollars (\$20,000).
- (c) Secretary: Any sum.
- (d) Custodian of a special fund: Any sum.

21143. All bonds shall be in the form prescribed for the official bonds of county officers, and the premiums may be paid by the district. Form and premiums

21144. Bonds of directors shall be approved by a judge of the superior court of the county where the district's formation was effected, recorded in the office of the county recorder of the same county, and filed with the secretary. Approval and recordation of directors' bonds

21145. All bonds other than bonds of directors shall be approved by the board. Approval of other bonds

21146. Each officer herein named shall be liable upon his bond for his wilful violation of any express duty. Liability

21147. If any district is appointed fiscal agent of or by the United States in connection with any Federal reclamation project, each officer shall execute an additional bond, in the sum required by the Secretary of the Interior, conditioned for the faithful discharge of the duties of his office and the faithful discharge by the district of its duties under the appointment; and the bond may be sued upon by the United States or any person injured by the failure of the officer or the district to perform promptly and completely his or its respective duties. Additional bond to United States

## Article 4. Compensation

21165. The board shall fix the compensation to be paid to all officers. Fixing compensation

21166. A director for sitting on the board or acting under its orders shall receive not exceeding: Director per diem, traveling expense, and other expenses

(a) Eight dollars (\$8.00) per day except in districts containing over 500,000 acres.

(b) Ten cents (\$0.10) per mile for each mile actually traveled between his place of residence and the district office.

(c) Actual and necessary expenses when acting under the orders of the board.

Submission  
of salary  
schedule  
to voters

21167. The board shall upon the petition of 50 or more freeholders within the district, submit to the voters at any general election a schedule of salaries and fees to be paid to officers. The petition shall be presented to the board not less than 20 nor more than 40 days prior to a general election. The result of the election shall be determined and declared in all respects as general elections are determined and declared.

### Article 5. Deputies

Duties  
of board

21185. The board shall:

- (a) Employ agents, officers, and employees as required.
- (b) Prescribe their duties and fix their salaries.

Further  
duties

21186. The board shall:

- (a) Approve and reject as to number deputies of elective and appointive officers.
- (b) Remove any deputies for good cause or for lack of work or funds.
- (c) Fix and alter the salaries of all deputies.

Treasurer's  
and col-  
lector's  
deputies

21187. The treasurer and collector may appoint as many deputies within the number allowed by the board as may be necessary for the discharge of the duties of their offices, the deputies to hold office at the pleasure of the appointing officer and subject to the powers of the board. Appointments shall be in writing and filed in the office of the district. These deputies shall take and file an oath in the manner required of their principals before assuming the duties of office.

Assessor's  
deputies

21188. The board shall allow the assessor as many deputies, to be appointed by him, as will in the judgment of the board enable him to complete the assessment between the first Monday in March and the first Monday in August each year. The compensation fixed by the board shall not exceed five dollars (\$5.00) per day for each deputy for the time actually engaged, nor shall any allowance be made but for work performed between the first Monday in March and the first Monday in August.

Compen-  
sation

### Article 6. Misconduct

Personal  
interest in  
official  
contracts

21195. No officer named in this division shall in any manner be interested in any contract awarded or to be awarded by the board or in the profits to be derived therefrom. For any violation the officer is guilty of a misdemeanor. Conviction shall work a forfeiture of his office, and he shall be punished by a fine not exceeding five hundred dollars (\$500) or by imprisonment in the county jail not exceeding six months or both.

Penalties  
for violation

Violation of  
express duty

21196. For any wilful violation of any express duty herein provided for by any officer herein named he shall be subject to removal from office by proceedings brought in the superior court of the office county by any assessment payer of the district.

CHAPTER 2. SELECTING OFFICERS IN CERTAIN CASES

Article 1. Appointments to Fill Vacancies

21265. The board of supervisors of the office county shall fill by appointment vacancies in the offices of directors. Vacancy Office of director

21266. A board shall fill by appointment vacancies in the offices of assessor, collector, and treasurer. If the board fails to make an appointment within 40 days, the board of supervisors of the office county shall make the appointment. Assessor, collector, and treasurer

21267. An appointment to fill a vacancy pursuant to this article shall be for the unexpired term of the office in which the vacancy exists. Term of appointment

Article 2. Appointments in Default of Election

21285. A petition containing all of the following may be presented to the board of supervisors of the principal county: Appointment in district with small population

(a) A showing that not more than twenty-five owners of land are residents and electors in the district.

(b) A showing that no general election was held on the last date on which it should have been held and that no special election was held in its place.

(c) Verification of the showings.

(d) Prayer that the board of supervisors appoint directors.

(e) Signatures of the owners of more than one-half of the land.

(Amended by Stats. 1943, Ch. 945.)

[ORIGINAL SECTION]

21285. A petition containing all of the following may be presented to the board of supervisors of the principal county :

(a) A showing that not more than five owners of land are residents and electors in the district.

(b) A showing that no general election was held on the last date on which it should have been held and that no special election was held in its place.

(c) Verification of the showings.

(d) Prayer that the board of supervisors appoint directors.

(e) Signatures of the owners of more than one-half of the land.

21286. The board of supervisors shall set a date for the hearing of the petition and shall give notice of the hearing by publication in at least two issues of a newspaper published in the principal county. Date of hearing and notice by publication

21287. The date of the hearing shall be not less than 10 nor more than 30 days from the presentation of the petition. Date limitations

21288. At the hearing, if the facts alleged in the petition are established to the satisfaction of the board of supervisors, it shall so find by resolution. Establishment of facts by resolution

21289. Upon the adoption of the resolution the board of supervisors shall appoint for the district three directors, each of whom shall be an owner of land within the district but need not be a resident of the district. Appointment of directors

21290. The directors so appointed shall take office as soon as they qualify and shall hold office for a period of four years and thereafter until their successors are elected or appointed and qualify. Term

Director constitute board  
Treasurer, collector and assessor

21291. The directors so appointed shall constitute the board of the district.

21292. Upon its organization as a board the board so constituted shall fill by appointment the offices of treasurer, collector, and assessor, and none of the persons so appointed need be residents or landowners within the district.

Article 3. Appointments When Land Tax Deeded

Appointments When land tax deeded

21310. The commission may file a report with the board of supervisors of a principal county informing the board that:

(a) Not less than 90 per cent of the land in the district is deeded for delinquent taxes or assessments to either the State or the district or both.

(b) No election of directors of the district has been held for a period of more than four years next preceding the filing of the report.

(c) In the opinion of the commission the interests of the public will best be served by the appointment of directors pursuant to this article.

Date of hearing and notice by publication

21311. Upon receipt of the report the board of supervisors shall set a date for a hearing on the report and shall promptly give notice by publication in at least two issues of a newspaper published in the principal county of the time and place at which the hearing will be held.

Date limitations

21312. The date of the hearing shall be not less than 10 nor more than 30 days from the first publication of the notice.

Appointment of directors

21313. If at the hearing it appears to the satisfaction of the board of supervisors that not less than 90 per cent of the land is deeded for delinquent taxes or assessments to either the State or the district or both and that no election of directors has been held for more than four years next preceding, the board of supervisors may appoint for the district three directors.

Directors' qualifications

21314. The directors so appointed need not be residents or landowners in the district, but each shall be a resident landowner of a county supervisorial district in which all or a portion of the land in the district is situated.

Tenure

21315. The directors so appointed shall take office as soon as they qualify and shall hold office for a period of four years and thereafter until their successors are elected or appointed and qualify.

Directors constitute board

21316. The directors so appointed shall constitute the board of the district.

Treasurer, collector, and assessor

21317. Upon its organization as a board the board so constituted shall fill by appointment the offices of treasurer, collector, and assessor, and none of the persons so appointed need be residents or landowners within the district.

Article 4. Return to Elective Method

Petition for election

21335. Not more than 60 nor less than 30 days before the first Wednesday in February of any odd numbered year a majority of the electors in a district then having directors

appointed pursuant to Articles 2 or 3 of this chapter may petition the board of the district that an election be held.

21336. The petition shall show all of the following:

Facts to be shown

(a) There are persons who could qualify under Section 21100 as directors representing each division in the district.

(b) There are more than twenty-five owners of land in the district who are residents and electors thereof.

(c) There are sufficient electors in the district to conduct an election.

(Amended by Stats. 1943, Ch. 945.)

[ORIGINAL SECTION]

21336. The petition shall show all of the following:

(a) There are persons who could qualify under Section 21100 as directors representing each division in the district.

(b) There are more than five owners of land in the district who are residents and electors thereof.

(c) There are sufficient electors in the district to conduct an election.

21337. If the board finds the facts alleged in the petition are true, it shall order that a general election be held, at which election a director for each division and all other elective officers shall be elected.

Order for general election

21338. The directors elected shall at their first meeting classify themselves into two groups in the same manner and with the same effect as is provided as to directors elected at a formation election.

Staggered tenure of directors

CHAPTER 3. THE BOARD

21375. On the first Tuesday after the original directors qualify and on the day on which the board holds its regular monthly meeting in March of each year in which a general election is held the directors shall meet and organize as a board and may transact any other business of the district.

Organization meetings

21376. At its organization meeting the board shall elect a president from its members and appoint a secretary, who shall each hold office during the pleasure of the board.

Election and appointment of officers

21377. The board shall hold a regular meeting on the first Tuesday of each month at the district office.

Time and place of regular meetings

21378. The board, however, may by resolution entered upon its minutes fix any day of the month for its regular monthly meeting. The change shall not be effective until the resolution proposing it has been published once a week for two successive weeks in a newspaper published in the office county.

Same Change by resolution

21379. Special meetings of the board may be held when required for the proper transaction of the business of the district and shall be ordered by a majority of the directors.

Special meetings

21380. The order for a special meeting shall be entered of record, and the secretary shall give five days' notice of the order to each director not joining in the order.

Same Order and notice

21381. The order for a special meeting shall specify the business to be transacted, and no other business shall be transacted at the special meeting unless all the members of the board are present and consent.

Limitation on purpose

Public  
meetings  
quorum

21382. All meetings of the board shall be public.

21383. The number of directors required to constitute a quorum of the board and to concur on all questions except a motion to adjourn or a motion to adjourn to a stated time is three except in districts where there are only three offices of director, in which case the required number is two.

Daily  
adjourn-  
ments  
Power of  
board

21384. A smaller number of directors than a quorum may adjourn from day to day.

21385. The board except as otherwise specifically provided has the power and it shall be its duty to manage and conduct the business and affairs of the district.

#### CHAPTER 4. DISTRICT OFFICE

Place  
of office

21400. The office of each district shall be established and kept at a fixed place, determined by its board, which place need not be within the district.

Time open  
to public

21401. The board shall fix the time during which the office of the district shall be open to the public.

Records  
open to  
public  
inspection

21402. All records of the district shall be open to public inspection during the hours when the office of the district is open to the public.

Seal

21403. The board shall adopt a seal for the district.

### PART 4. ELECTIONS

#### CHAPTER 1. DIVISIONS AND PRECINCTS

##### Article 1. Divisions and Methods of Electing Directors

Number of  
divisions

21550. Each district shall contain five divisions unless otherwise provided by the more recent of:

- (a) The order on final hearing on the formation petition.
- (b) An order made pursuant to this article.
- (c) An order made pursuant to Article 2 of this chapter.

When  
directors  
elected by  
divisions

21551. Directors shall be elected by the division each represents unless otherwise provided by the more recent of:

- (a) The order on final hearing on the formation petition.
- (b) An order made pursuant to this article.
- (c) An order made pursuant to Article 2 of this chapter.

Changes in  
number and  
methods

21552. As provided in this article the number of divisions may be changed to three or five or the method of electing directors may be changed to election by the district at large or by divisions, or both changes may be made simultaneously.

Changes by  
petition

21553. The board shall order a change in the number of divisions or the method of electing directors or both if a petition therefor, signed by a majority of the holders of title to all of the land who are also the holders of title to a majority in value of the land, is filed in the district office at least 70 days before a general election.

Submission  
of proposal  
for change  
at general  
election

21554. The board shall submit at a general election a proposal for a change in the number of divisions or the method of electing directors or both when either:

- (a) At least 70 days before the election a petition for the submission of a proposal therefor set forth in the petition,

signed by at least 500 holders of title to land who are also the holders of title to at least 20 per cent in value of all of the land, is filed in the district office.

(b) At least 50 days before the election the board adopts a resolution for the submission of a proposal therefor set forth in the resolution.

21555. In submitting a proposal at an election the notice of election shall contain a statement of the change or changes proposed. Statement in notice of election

21556. Each proposal shall be stated on the ballot, and the method of voting on it shall be as nearly as practicable in conformity with the provisions relating to bond elections. Method of voting

21557. If a proposal receives the approval of a majority of the voters voting on it in the district and also of a majority of the voters voting on it in each of a majority of the divisions, the board shall order the change or changes in accordance with the proposal. Majority approval of change

21558. If an order made pursuant to this article changes the method of electing directors, all directors thereafter elected in the district shall be elected as provided in the order. Change in method of electing directors

21559. If an order made pursuant to this article changes the number of divisions, the board shall forthwith redivide the district into the number of divisions specified in the order. Change in number of divisions

21560. If an order made pursuant to this article changes the number of divisions, the terms of office of all directors shall expire on the regular meeting day of the board in March following the next general election after the order, and the directors elected at that election shall be equal in number to the number of divisions as changed and these directors shall at their first meeting classify themselves and determine the length of their respective terms in the manner provided as to directors elected at a formation election. Same Number of new directors, staggered terms

## Article 2. Abolition and Reestablishment of Divisions

21575. Any district having less than 2,500 acres within its boundaries, having less than 25 electors residing within it, and having only three divisions may abolish the divisions in it pursuant to this article. Abolition of divisions

21576. The board of the district may petition the board of supervisors of the principal county for an order by the board of supervisors abolishing the divisions in the district. Petition to abolish

21577. The board of supervisors shall thereupon find whether or not there are less than 2,500 acres in the district, less than 25 electors residing in it, and only three divisions in it. Existence of conditions

21578. If the board of supervisors finds as to all of such matters in the affirmative, it may order that there shall be no divisions in the district. Affirmative findings Divisions abolished

21579. Upon the making of the order, there shall be no divisions in the district, the directors of the district need only be voters and freeholders in the district, and the directors of

the district shall be elected, and appointed to fill vacancies, at large from the whole district.

**Number of directors** 21580. From the adoption of the order the district shall have three directors, and the offices of the directors shall have the numbers formerly identifying the division represented by each director, or if none, last incumbent director, and candidates for election for director shall be nominated and elected for a particular office.

**No change in term** 21581. The making of the order does not change any term of office.

**Petition to establish divisions** 21582. At least 60 days before any general election a majority of the electors in the district having no divisions may file in the district office a petition signed by them requesting the board to establish divisions.

**Showing required** 21583. The petition shall contain a showing that it is expedient to divide the district into three divisions as nearly equal in area and population as may be practicable and to elect the directors of the district therefrom.

**Investigation by board** 21584. The board may independently investigate whether or not the facts are consistent with the showing made in the petition and shall hear any evidence produced to sustain or disprove the showing.

**Period for determining petition** 21585. Within 30 days after the filing of the petition the board shall find whether or not it is expedient to divide the district into three divisions as nearly equal in area and population as may be practicable and to elect the directors of the district therefrom.

**Affirmative finding Order** 21586. If the board finds in the affirmative, it shall forthwith order the establishment of divisions in the district and divide the district into three divisions as nearly equal in area and population as may be practicable.

**Election of directors** 21587. At the general election next following the making of the order directors shall be elected at large in the district, one director to represent each division.

**Staggered terms of office** 21588. The directors so elected shall at their first meeting classify themselves into two groups in the same manner and with the same effect as provided as to directors elected at a formation election, except that the classification shall not affect the term of any offices other than those held by the directors.

### Article 3. Division and Precinct Boundaries

**Changes** 21605. When it deems it advisable for the best interests of the district and the convenience of its voters, the board may, not less than 60 days before an election, change the boundaries of the divisions or election precincts or both. The changes shall be made to keep the divisions as nearly equal in area and population as may be practicable. The changes shall be shown on the minutes of the board.

**Reestablishment of boundaries and precincts** 21606. When land is excluded from a district after its formation, if the board deems it desirable, but not less than 30 days before an election in the district, it may re-establish

the boundaries of the divisions and election precincts within the district.

21607. When land is included within a district after its formation, its board shall, not less than 30 days before any election in the district, re-establish the boundaries of the divisions and election precincts within the district so as to include the included land therein and so as to make the divisions as nearly equal in size and population as may be practicable.

Inclusion  
of after-  
acquired land

21608. When land is included within a district after its formation and less than 30 days before an election, the voters in the area included shall not be entitled to vote at the election.

Limitation  
on voting

## CHAPTER 2. GENERAL ELECTIONS

### Article I. Preliminary Procedure and Nominations

21650. A general election shall be held in each district on the first Wednesday in February in each odd-numbered year to choose a successor for each elective officer the term of whose office will expire in the following March.

General  
elections

21651. If any offices have been consolidated, only one person shall be elected to fill the consolidated offices.

Consolidated  
offices

21652. Prior to the time for giving notice of an election, the board shall by order:

(a) Appoint for each precinct from its electors one inspector, two judges, and two clerks, or one inspector, one judge, and one clerk, who shall in either case constitute a precinct board for the precinct.

Duties prior  
to giving  
notice

(b) Designate the place within each precinct for its polls.

21653. The board may prior to giving the notice of election fix the hours for the opening and closing of the polls, but the polls shall be kept open for not less than six consecutive hours between 6 a.m. and 7 p.m.

Same Fixing  
opening and  
closing  
of polls

21654. Not less than 30 nor more than 40 days before a general election the secretary shall commence to publish notice once a week for two successive weeks in a newspaper of general circulation published in the district, or if no newspaper of general circulation is published in the district, shall post notices in three public places in each election precinct, of the day, hours, and polling places in each precinct for holding the election.

Publication  
or posting  
of notice of  
election

21655. In either case the secretary shall post the notice in the district office.

Posting in  
district office

21656. The ballot and all other supplies used at elections shall be provided by the board.

Ballot and  
supplies

21657. The ballots shall have printed on them the names of all candidates properly nominated and a voting square after each name. The names shall be arranged alphabetically under the designation of the office for which each person named is a candidate.

Contents of  
ballots

21658. Not less than 15 days before the election a petition signed by 10 or more electors may be filed at the district office requesting that the names of persons specified in the petition be placed on the ballot as candidates for the offices specified.

Petition for  
additional  
candidates

Names on ballots, write-ins 21659. Only names of persons properly nominated shall be printed on the ballots, but a blank space shall be left after the names of the candidates for each office, in which voters may write another name if they desire.

Preservation of nominating petitions 21660. All nominating petitions shall be preserved by the secretary in the district office.

## Article 2. Conduct at Precincts

No board or absent member 21675. If the board fails to appoint a precinct board or the members appointed are not present when the polls open on the day of election, a majority of the electors of the precinct present at that hour, including members of the precinct board, may appoint the precinct board or supply the place of an absent member.

Inspector is chairman 21676. The inspector is chairman of the precinct board.

Substitute judge or clerk 21677. If during the election any judge or clerk ceases to act the inspector may appoint a substitute.

Substitute inspector 21678. If the inspector ceases to act, a majority of the remaining members of the precinct board may appoint a substitute.

Administering oaths 21679. Any member of a precinct board may administer and certify oaths required to be administered during an election.

Oath by members 21680. Before opening the polls each member of the precinct board shall take and subscribe an oath to perform faithfully his duties. Any elector of the precinct may administer and certify the oath.

Polls shall be open 21681. The polls shall be open only during the following hours:

(a) During the hours fixed by the board pursuant to Section 21653.

(b) If not fixed by the board, from 6 a.m. until 7 p.m.

Voting permitted 21682. Voting may commence as soon as the polls are open and may continue during all the time the polls remain open.

Conduct and canvass Stats 1939, p 49 21683. Voting shall be conducted and the canvass at the polls made, except as otherwise provided, as nearly as practicable in accordance with the provisions of the Elections Code pertaining to general elections.

21684. Only voters shall be entitled to vote at district elections.

One ballot 21685. A clerk of election shall deliver to each voter one ballot.

Method of marking 21686. With the rubber stamp provided, each voter shall stamp a cross in the square after the name of each candidate for whom he wishes to vote.

Certificate of votes for each candidate 21687. In each precinct as soon as all the votes are counted, a certificate shall be drawn up on or attached to at least one of the tally lists, designating for each office voted on the number of votes each candidate for the office has received.

Same Signature 21688. The certificate shall be signed by each member of the precinct board.

21689. During the counting thereof the voted ballots shall be strung upon a cord or thread by the inspector in the order in which they are entered upon the tally lists by the clerks. Voted ballots to be strung

21690. The voted ballots shall then be sealed in an envelope by the inspector in the presence of the judge and clerk. Sealed in envelope

21691. The envelope, certificate with the roster of voters, tally lists, and the marked copy of index to voters if it is used shall be: Further duties

(a) Sealed in an envelope by the inspector in the presence of the judge and clerk.

(b) Indorsed "Election returns of (naming the precinct) precinct."

(c) Directed to the secretary.

(d) Immediately delivered by the inspector or by a responsible carrier designated by him, to the secretary.

### Article 3. Canvass

21705. The envelopes containing the ballots shall except for the purposes of a recount be kept unopened for at least six months from the day of the election. Preservation of envelopes

21706. If any voter by affidavit filed with the board shows facts sufficient reasonably to justify the belief that the vote of any precinct has not been correctly counted to the extent that a recount would change the result of the election, he may appear on the day appointed for the board to open and canvass the returns and demand a recount of the vote of the precinct that is claimed to have been incorrectly counted. Request for recount

21707. The board shall meet at the district office on the first Monday after each election to canvass the returns. If the returns from each precinct have been received, the board shall canvass the return. If the returns from all of the precincts have not been received, the canvass shall be postponed from day to day until all of the returns have been received or until six postponements have been had. Canvass

21708. The canvass shall be made in public and by opening the returns and determining the vote of the district for each person voted for and declaring the result thereof. Character and method of canvass

21709. No roster, tally list, or certificate returned from any election shall be set aside or rejected for want of form if it can be satisfactorily understood. Condition of records

21710. As soon as the result is declared, the secretary shall enter in the records of the district a statement of the result, which statement shall show: Statement of result Contents

(a) The whole number of ballots cast in the district and when directors are elected by divisions, the whole number of ballots cast in each division.

(b) The name of each candidate voted for and the office to fill which he was voted for.

(c) The number of votes cast in each precinct for each candidate.

(d) When directors are elected by divisions the number of votes cast in each division for each candidate for the office of director from that division.

(e) The number of votes cast in the district for each candidate for the offices of assessor, collector, and treasurer, and, when directors are elected at large of director.

Declarator of election

21711. The board shall declare elected to each office the candidate receiving the highest number of votes for that office.

Certificate of election

21712. The secretary shall immediately make and deliver to each person elected a certificate of election signed by the secretary and authenticated with the seal of the district.

Informalities in conduct

21713. No informalities in the conduct of the election or any matters related to it, including the form of ballot used, shall invalidate the election if fairly conducted.

#### Article 4. Special Elections for Officers

When general election not held

21725. If a general election is not held as required, upon the filing with the secretary of a petition signed by 10 per cent of the voters requesting that a special election be called for the election of officers, the board shall call a special election for the election of officers to offices which should have been filled at a general election or the terms of whose incumbents have expired.

Time of election

21726. The election shall be held not less than 15 nor more than 30 days after the filing of the petition.

Term of officers elected

21727. The term of each officer elected at a special election is the unexpired term in the office to which he is elected.

### CHAPTER 3. RECALL ELECTIONS

#### Article 1. Petition for Recall

Recall

21800. Any elective officer may be recalled.

Limitations

21801. A petition shall not be filed to recall any officer if either:

(a) He has not held office for six months.

(b) A recall election has been determined in his favor within six months.

Petition

21802. In order to recall an officer a petition shall be filed with the secretary containing all of the following:

(a) Request that an election be called to elect a successor to the officer.

(b) A statement solely for the information of the electors of the grounds on which the recall is sought, any insufficiency in the statement not to affect the sufficiency of this petition.

(c) Signatures of voters in the unit by which the officer or his elected predecessor was elected, at least equal in number to 25 per cent of the votes at the next preceding general election for the office to which the officer or his elected predecessor was elected, cast respectively for:

(1) The candidate receiving the greatest number of votes if the officer was elected by the district at large.

(2) All the candidates if the officer was elected by a division.

(d) The date of each signature, the signer's precinct, his place of residence, giving street and number, and if no street or number exists, then a designation of his place of residence which will enable the location to be readily ascertained, all of which shall be affixed by the signer at the time of his signing.

21803. The petition may consist of any number of separate instruments, which shall be duplicates except as to signatures and matters required to be affixed by signers.

Form Requirements

21804. To each duplicate recall petition shall be attached an affidavit of an elector of the district sworn to before an officer competent to administer oaths stating all of the following:

Affidavit of elector

(a) Affiant circulated that copy and saw the appended signatures being written.

(b) According to the best information and belief of the affiant each is the genuine signature of the person whose name purports to be subscribed and of a voter of the district.

21805. One petition is sufficient to propose the recall and election of several elective officials.

Several recalls in one petition

21806. Within 10 days from the filing of a recall petition the secretary shall ascertain from the records of registration whether or not the petition is signed by the requisite number of voters and shall attach to the petition his certificate showing the result of the examination.

Sufficiency to be ascertained

21807. If the certificate of the secretary shows the recall petition to be insufficient, it may be supplemented within 10 days from the date of the certificate by the filing of additional recall instruments, duplicates of the petition filed except as to signatures and matters required to be affixed by signers.

Insufficient Supplemental recall instruments

21808. The secretary shall within 10 days after the supplemental copies are filed make a certificate showing whether or not the petition as supplemented is sufficient.

Ascertainment of sufficiency

21809. If the certificate shows that the petition as supplemented is insufficient, no action shall be taken on it; but the petition shall remain on file as a public record, and the insufficiency shall not bar the filing of a new petition.

Insufficient. Public record New petition

21810. If the certificate of the secretary to the recall petition shows it to be sufficient, the secretary shall submit the petition to the board without delay.

Submission to board if sufficient

Article 2. Calling and Conduct

21825. Upon receiving a recall petition certified as sufficient the board shall forthwith order an election to determine whether or not the voters will recall the officer named in the petition.

Order for election

21826. The election shall be held not less than 35 nor more than 40 days after the making of the order.

Time of recall election

21827. If a general election is to be held not less than 35 nor more than 60 days from the making of the order calling a recall election, the board may submit the recall proposal and candidates at the general election.

Submission at general election

Recall and election together	21828. One election is sufficient for the recall and election of several officials.
Vacancy pending recall	21829. If a vacancy occurs in an office after a recall petition is filed against the vacating officer, the recall election shall nevertheless proceed.
Manner of nominations	21830. Nominations for candidates for any office to be filled at a recall election shall be made in the manner prescribed for nominations for candidates at general elections.
Requisite data on ballots	21831. The following shall appear on recall ballots for each recall petitioned: <p>(a) "Shall (name of person whose recall is being voted on) be recalled from the office of (title of the office)?"</p> <p>(b) To the right of the foregoing question, "Yes" and "No" on separate lines with an inclosed blank space to the right of each.</p> <p>(c) Names of the candidates nominated for the particular office, which shall not include the name of the incumbent officer.</p>
Marking ballot	21832. A voter shall indicate, by stamping a cross (+) in the blank space opposite either "Yes" or "No" his vote respectively for or against the recall proposal.
Voting on recall and election	21833. No vote shall be counted for any candidate for an office if the recall proposal for that office on the particular ballot was not voted upon.
Manner of conduct, canvass, etc.	21834. A recall election shall be conducted, canvassed, and the result declared in substantially the manner provided for a general election.

### Article 3. Effect of Recall

Continuation in office	21850. If one-half or more of the votes on a recall proposal are "No," the incumbent shall continue in office.
Majority vote recalls	21851. If a majority of the votes on a recall proposal are "Yes," the incumbent shall be removed from office by the qualification of his successor.
Candidate elected and term	21852. If at a recall election an officer is recalled, the candidate receiving the highest number of votes for the office shall be declared elected for the unexpired term of the recalled officer.
Failure to qualify	21853. If the candidate who received the highest number of votes fails to qualify within 10 days after receiving his certificate of election, the office to which he was elected shall be vacant.

### CHAPTER 4. BOND ELECTIONS

Order for bond election	21925. After an order determining the amount of bonds which should be issued, the board shall call a bond election to submit to the voters a proposal of whether or not bonds in the amount determined in the order should be authorized when either: <p>(a) The board so determines.</p>
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(b) The board receives a petition requesting the election signed by either:

(1) A majority in number of the holders of title to land who are also the holders of title to a majority in value of all of the land.

(2) Five hundred or more persons, each of whom is either an elector or a holder of title to land and which petitioners include the holders of title to not less than 20 per cent in value of all of the land.

21926. Notice of a bond election shall be given by both: Notice

(a) Posting notices in three public places in each election precinct in the district for at least 20 days.

(b) Publication of the notice, in some newspaper published in the office county, once a week for at least three successive weeks.

21927. Notice of a bond election shall specify: Specifications in notice

(a) The day, hours, and polling places in each precinct for holding the election.

(b) The amount of bonds proposed to be issued.

21928. At a bond election several proposals as to the issuance of bonds may be submitted separately on the same ballot if: Several proposals on same ballot

(a) Estimates of the cost of the respective projects have been made.

(b) The commission has reported thereon.

(c) The respective proposals have been stated in the notices of the election.

21929. The ballots shall contain a general statement of the proposals to be voted on, including the amount of bonds proposed to be issued for each purpose, but no informality in the statement shall vitiate the election. Each proposal shall be followed by the words "Yes" and "No" on separate lines with a small inclosed space after each of the two words. Contents of ballots

21930. On bond election ballots there shall be printed under the heading "Instructions to voters": "To vote for a proposal, stamp a cross (+) in the voting space after the word 'Yes' following the proposal. To vote against a proposal, stamp a cross (+) in the voting space after the word 'No' following the proposal." Same instructions to voters

21931. The voters shall vote for or against any proposal at a bond election by stamping a cross (+) in the voting space after the word "Yes" or "No" respectively. Marking ballots

21932. Bond elections shall be held and the result determined and declared as nearly as practicable in conformity with general elections. Conduct

21933. The issuance of bonds is authorized when at a bond election either: Result:

(a) Two-thirds of the votes cast on the proposal are "Yes." Author-ization

(b) A majority of the votes cast on the proposal are "Yes" when the election was called pursuant to a petition sufficient to require it to be called.

Same No: 21934. If the number of votes for any bond proposal is  
 authorize. less than the number required to authorize the issuance of the  
 Resubmission bonds, the result of the vote shall be entered of record. The  
 of proposal. proposal may be again submitted at a bond election upon the  
 presentation to the board of a petition for the subsequent elec-  
 tion signed as required for the calling of the previous election.

Informalities 21935. No informalities in the conduct of the election shall  
 in conduct. invalidate the election if fairly conducted.

## PART 5. POWERS AND PURPOSES

### CHAPTER 1. POWERS AND PURPOSES GENERALLY

#### Article 1. Water

Beneficial 22075. A district may do any act necessary to furnish suffi-  
 use. cient water in the district for any beneficial use.

Same 22076. A district may do any act in order to put to any  
 beneficial use any water under its control.

Fire 22077. A district may deliver water for fire protection  
 protection. purposes.

#### Article 2. Drainage

To provide 22095. A district may provide for any and all drainage  
 irrigation. made necessary by the irrigation provided for by the district

Application 22096. All laws respecting irrigation by districts or  
 of irrigation respecting districts shall also be so construed and enforced as  
 laws. to apply to drainage.

Powers and 22097. The officers, agents, and employees of districts have  
 duties the same powers, duties, and liabilities respecting drainage  
 conferred. and construction, operation, and control relating to it as they  
 have respecting irrigation.

Necessity 22098. Whenever it appears necessary to drain any land  
 for drainage. within a district on account of the irrigation which has been  
 done or which is intended to be done by the district under laws  
 relating to it, whether for the purpose of more beneficially  
 carrying on the irrigation or to protect the district from  
 liability by reason of the irrigation, its board, if it is reasonable  
 from an economic standpoint that the drainage be provided,  
 shall provide for the drainage.

Land 22099. No drainage need be provided for land as to which  
 excluded. the district is relieved from liability for seepage or flooding by  
 reason of grant, waiver, prescription, statute, decree, or con-  
 demnation.

#### Article 3. Electric Power

Powers of 22115. Any district heretofore or hereafter formed may  
 district. purchase or lease electric power from any agency or entity,  
 public or private, and may provide for the acquisition, opera-  
 tion, leasing, and control of plants for the generation, trans-  
 mission, distribution, sale, and lease of electric power, including  
 sale to municipalities, public utility districts, or persons.

Applicable 22116. All provisions of the California Irrigation District  
 provisions. Act, and of all acts amendatory thereof and supplemental  
 Stats 1897, n 254

thereto, applying to irrigation shall, as codified in this division, also be so construed and enforced as to apply to electric power.

(Amended by Stats. 1943, Ch. 687.)

[ORIGINAL SECTION]

22116 All provisions of the California Irrigation District Act applying to irrigation shall, as codified in this division, also be so construed and enforced as to apply to electric power.

22117. The officers, agents, and employees of districts have the same powers, duties, and liabilities respecting electric power and the acquisition, operation, and control relating to it as they have respecting irrigation or districts. Powers and duties conferred

22118. The board and the officers, agents, and employees of districts shall do all necessary and proper acts for the construction and operation of its electric power works. Necessary and proper acts

22119. A district may distribute power without regard to any assessments levied by it. Distribution of electric power

22120. A district may sell, dispose of, and distribute electric power for use outside of its boundaries. Sale, etc., outside boundaries

(Amended by Stats. 1943, Ch. 687.)

[ORIGINAL SECTION]

22120. A district may sell electric power for use outside of its boundaries.

22121. Subject to the conditions in this article a district may in the manner required by law make special appropriations of water for power purposes. Special appropriations of water

22122. Any use of water for generating electric power at any given time of the year which is in excess of the water appropriated and beneficially used for irrigation purposes by the district at that period of the year shall be subject to all prior existing appropriations by any municipal corporation which is proceeding in good faith in the expenditure of money and the construction of works designed to divert the water appropriated. Priority of existing appropriations of municipality

Article 4. Airports and Aviation Schools

22140. This article applies only if all of the following are true: Conditions precedent

(a) None of the land proposed to be used for airport or aviation school purposes that may be outside of the district is more than seven miles from the nearest part of the boundaries of the district.

(b) The United States agrees to improve or contribute money for the improvement for airport or aviation school purposes or both of the land proposed to be used.

(c) The board finds that there is no other public agency able and willing to cooperate with the United States in the improvement for airport or aviation school purposes or both of the land proposed to be used.

22141. A district may acquire land by gift or otherwise, or use land already acquired, for an airport or aviation school or both and may improve the land for any of these purposes. Acquisition of land

22142. A district may sponsor any project undertaken by the United States for the improvement of land for airport or aviation school purposes or both.
22143. No district shall ever issue any bonds to acquire or improve any land pursuant to this article, nor shall it incur any indebtedness therefor which can not be paid out of revenue to be derived from its airport or aviation school or the leasing thereof.
22144. A district may accept the appropriation of any funds by the United States for the improvement of the land for an airport or aviation school on any conditions imposed by the United States if the use of the airport for commercial purposes is not thereby precluded.
22145. A district may operate an airport or aviation school or may lease either or both of them on terms its board deems proper.
22146. Any district having acquired an airport or aviation school or both pursuant to the provisions of this article may accept contributions of money or property or both to be used in connection with the airport or aviation school or both.

## CHAPTER 2. POWERS

### Article 1. Powers Generally

22225. Each district has the power generally to perform all acts necessary to carry out fully the provisions of this division.
22226. A district may construct the necessary works for the collection of water for the district.
22227. A district may acquire the right to store water in any reservoir or to carry water through any conduit not owned or controlled by the district and may grant to any owner or lessee of the right to the use of any water the right to store the water in any reservoir of the district or to carry the water through any conduit of the district.
22228. A district may contract to perform and perform any agreement with any number of persons or public corporations or agencies for the exchange, transfer, or delivery to or by either or both parties of any water right or water.
22229. A district may enter upon any land to make surveys and determine the location for its necessary works on any land which may be deemed best for their location.
22230. A district may make and perform any necessary contracts to carry out the purposes of the district.
22231. A district by contract may acquire and operate any needed or desirable equipment to put water under its control to any beneficial use.
22232. A district may employ an expert in agriculture and related matters and other employees as may be deemed necessary to do any of the following:
- (a) Supervise the construction of works for the irrigation or protection of land.

(b) Advise the owners of land or any persons engaged in farming the land of methods of increasing the productiveness of the land or as to any matters of husbandry.

(c) Conduct experiments as prescribed by the board.

(d) Perform duties for the general welfare of the people of the district as prescribed by the board.

Article 2. Water Distribution

22250. All water distributed by districts for irrigation purposes shall except when otherwise provided in this article be apportioned ratably to each landowner upon the basis of the ratio which the last assessment against his land for district purposes bears to the whole sum assessed in the district for district purposes.

Basis of apportionment

22251. Any landowner may assign for use within the district his right to the whole or any portion of the water apportioned to him pursuant to Section 22250.

Assignment of right

22252. When any charges for the use of water are fixed by a district the water for the use of which the charges have been fixed shall be distributed equitably as determined by the board among those offering to make the required payment.

Equitable distribution

22253. When a mutual water company has been formed to furnish water to certain specified land within a district, the district may contract for the delivery of water for the specified land through the mutual water company only.

Delivery through mutual water company

22254. If a district has contracted to deliver and is delivering water to a mutual water company for distribution to territory served by the latter, the water shall be apportioned on a basis found by the board to be equitable and for the best interests of all persons concerned.

Same Equitable apportionment

22255. When its board deems it in the best interests of the district, the district may regulate the amount of water to be used to irrigate crops within the district when seepage from the irrigation would damage adjacent land inside or outside of the district or may require as a condition precedent to the delivery of water the construction of adequate drainage facilities to prevent damage to the adjacent land.

Regulation of water for irrigation

Drainage facilities

22256. A district may refuse to furnish water to any or all land to which it holds title by virtue of collector's deeds to the district.

Refusal of water

22257. Each district shall establish equitable rules for the distribution and use of water, which shall be printed in convenient form for distribution in the district.

Printed rules

22258. A district required by law or provisions of agreements under which all or part of the water supply of the district was acquired to furnish water outside its boundaries to consumers whose rights to service were at the time the supply of water was acquired by the district enforceable by reason of their status as persons of the class for whose benefit the water was appropriated or dedicated may regulate the use of water so furnished.

Regulation of use outside boundaries

Lease or  
sale of  
surplus  
waters

22259. If its board deems it to be for the best interests of the district, a district may enter into a contract for the lease or sale of any surplus water or use of surplus water not then necessary for use within the district, for use either within or without the district.

Same When  
approval  
required

22260. Any lease or contract provided for in Section 22259 entered into for a period of more than three years shall not be valid unless approved by the commission.

Sale of  
water  
rights  
Rights not  
acquired

22261. Nothing in this article authorizes the sale of any water right.

22262. No right in any water or water right owned by the district shall be acquired by use permitted under this article.

Diversion  
of water

22263. Nothing contained in this division authorizes any person to divert the water of any stream or conduit from its channel to the detriment of any person having any interest in the stream, conduit, or the water therein, unless previous compensation be ascertained and paid.

Compensa-  
tion

### Article 3. Charges

Charges in  
lieu of  
assessments

22280. Any district may in lieu in whole or in part of levying assessments fix and collect charges for any service furnished by the district, including any or all of the following:

(a) Use, sale, or lease of water, which may include a stand-by charge whether the water is actually used or not.

(b) Delivery of water for irrigation in excess of a specified quantity per unit of land.

(c) Water and the service thereof required by law or provisions of agreements under which all or part of the water supply of the district was acquired to be furnished outside its boundaries to consumers whose rights to service were at the time the supply of water was acquired by the district enforceable by reason of their status as persons of the class for whose benefit the water was appropriated or dedicated.

(d) Use of water for power purposes.

(e) Sale of electric power.

Land subject  
to higher  
rates

22281. A district may charge higher rates for the service of water to any land that is not subject to assessment by the district than is charged other land in the district for similar service.

Payment in  
advance

22282. Whenever any charges for any service provided for by this division have been fixed, they may be made payable in advance.

Rules

22283. A district may prescribe reasonable rules to carry out the provisions of this article.

### Article 4. Bids

"Works"

22300. As used in this article "works" is limited to any works to be paid for with the proceeds of the sale of bonds or a limited assessment.

Provisions  
governing  
contracts

22301. Contracts for the construction of any works shall be made pursuant to the provisions of this article.

22302. The board shall give notice by publication once a week for three successive weeks in a newspaper published in the office county, or if no newspaper is published in that county, in a newspaper the board deems advisable, calling for bids for the construction of the works or of any portion of them.

Publication  
of call for  
bids

22303. The notice calling for bids shall contain:

Require-  
ments of  
notice

(a) A statement that the plans and specifications of the works to be constructed may be seen at the district office.

(b) A particular description of the portion of the works advertised if less than the whole works are advertised.

(c) A statement that the board will receive sealed bids for the construction of the works advertised or any portion of them designated by the board.

(d) A statement that the contract or contracts for the works advertised will be awarded to the lowest responsible bidder or bidders, but that any or all bids may be rejected.

(e) A statement of the time and place for opening the bids.

22304. At the time and place appointed the bids shall be opened in public.

Opening  
in public

22305. After opening the bids and as convenient the board shall award the contract or contracts for the works either in portions or as a whole to the lowest responsible bidder or bidders, but the board may reject any or all bids and readvertise for proposals or may proceed to construct the works or any part thereof under its own superintendence.

Contract to  
lowest  
bidder

Rejection

22306. In case of emergency or urgent necessity for any works, the board by unanimous vote of those present at any meeting may award a contract for the works without advertising for bids when the cost of the works does not exceed five hundred dollars (\$500) and an additional amount equal to five cents (\$.05) for each acre of land.

Conditions  
for emer-  
gency work  
contracts

22307. Contracts for the purchase of material to be furnished or used by the district in the works shall be awarded to the lowest responsible bidder or bidders after such notice as the board deems proper.

Contracts  
for purchase  
of materials

22308. Any person to whom a contract may be awarded pursuant to this article shall provide a bond with good and sufficient sureties, approved by the board, payable to the district for at least 25 per cent of the estimated contract price, conditioned upon the faithful performance of the contract.

Surety bond  
Liability

22309. The works shall be constructed under the direction and to the satisfaction of the engineer of the district and be subject to the approval of the board.

Approval of  
works

#### Article 5. Supervision by Department

22335. During the construction of any works of a district to be paid for out of the proceeds of any bond issue which has been certified by the commission, the department shall have access to all plans, specifications, and records of the construction and shall from time to time make any investigations and

Access-  
ibility to  
plans, etc

reports to the board the department deems to be in the interest of the public or of the district.

Information  
as to con-  
struction

22336. During the construction of any work to be paid for out of the proceeds of the sale of any bonds of any district, the secretary shall within one week after each regular meeting of the board forward to the department copies of all reports made to the board as to the progress of the work and a statement of the amounts paid for any part of the work.

Papers to be  
forwarded  
by board

22337. The board immediately after the publication of the statement of the financial condition of the district each year shall send all of the following papers to the department, which shall examine them and report to the board any suggestions it deems proper:

(a) A copy of the financial statement.

(b) A report stating the general condition of any works constructed or acquired by the district.

(c) A statement of whether or not the plan of irrigation adopted by the district is being successfully carried out.

(d) A statement of any other matters which the board deems proper.

Examination  
of affairs

22338. The department may at any time make an examination of the affairs of any district or call upon the authorities of the district for any information it desires and make any report thereon it deems advisable.

### CHAPTER 3. PROPERTY

#### Article 1. Acquisition of Property

Purposes of  
acquiring  
property

22425. A district may acquire by any means any property or interest in property to carry out its purposes, including any of the following:

Property  
included

(a) Property for the construction, improvement, and operation of works in this State or in any other State or in a foreign nation.

(b) Works being constructed.

(c) Stock of domestic or foreign corporations owning water, water rights, canals, waterworks, franchises, concessions, or rights.

(d) Works by which land has been or may be supplied with water for irrigation.

Subject to  
encum-  
brances

22426. Any property necessary for the purposes of the district may be acquired by the district and held subject to any liens, incumbrances, or obligations on it at the time of its acquisition.

Right to  
flood  
property

22427. If any road, railroad, canal, or other property subject or devoted to public use will become subject to flooding or other interference by reason of the construction or proposed construction of any works of a district, the district may acquire the right to flood or otherwise interfere with the property, whether or not it is publicly or privately owned.

Relocation  
of property

22428. If by a judgment or agreement a district is required to relocate any road, railroad, canal, or other property subject or devoted to public use, the district may acquire all property

necessary to comply with the agreement or judgment and make conveyances of the relocated road, railroad, canal, or other property to comply with the agreement or judgment.

22429. The right is hereby granted to locate, construct, and maintain any of the works of a district on any land which is now or hereafter owned by the State. Land owned by State

22430. There is given, dedicated, and set apart for the uses and purposes of each district all water and water rights belonging to this State within the district. Water and water rights belonging to State

22431. A district may construct any works across any watercourse, road, railway, conduit, or other property subject or devoted to public use in a manner that will afford security to life and property. The district shall restore the property crossed as near as may be to its former state or so as not to have impaired unnecessarily its usefulness. Subject to public use

22432. A district may on terms its board deems for the best interests of the district take a deed or release from any claimant, including any other taxing or assessing agency, to any interest in any property owned or claimed by the district. Deed or release from claimant

22433. A district may purchase pursuant to law property tax sold or tax deeded to the State on which the district has a claim, lien, or deed for unpaid assessments or any right, title, interest, or claim. Tax sold or tax deeded to State

22434. Any district when it appears to its board to be for the best interests of the district may discharge with or without compromise any overlapping tax or assessment liens equal or superior in rank to those of the district existing on any property to which the district has title and may purchase any outstanding tax or assessment titles existing on the property equal or superior in rank to the title of the district. Discharge of overlapping tax or assessment liens

22435. A district may notwithstanding any other provisions of this division use any of its funds to carry out the provisions of Section 22434 and may with these funds purchase written evidences of indebtedness of overlapping taxing or assessing agencies for this purpose. Same Use of any funds

22436. A district may in its name take conveyances, leases, contracts, or other assurances for all property acquired by it. Indicia of title or other rights

22437. The title to all property acquired by a district is held in trust for its uses and purposes. The district may hold, use, acquire, manage, sell, or lease the property as provided in this division. Title held in trust

## Article 2. Eminent Domain

22455. Eminent domain proceedings may be brought by a district pursuant to the provisions of Title 7, Part 3 of the Code of Civil Procedure. Eminent domain procedure

22456. The use of all water, together with all property which may be acquired, which is required to carry out fully the provisions of this division is a public use and may be acquired by the district in eminent domain proceedings. Public use defined

22457. If the owner of any land, easement, or franchise to be crossed by works of a district can not agree with the district Disagreement as to payment, etc

as to payment, location of the crossing, or any other matters in connection therewith, they shall be determined as in a proceeding in eminent domain.

Order to  
relocate  
property

22458. If a right to flood or otherwise interfere with any road, railroad, canal, or other property is acquired by eminent domain, the judgment may, if the court finds that the public convenience requires it, direct the district to relocate the road, railroad, canal, or other property in accordance with plans prescribed by the court.

### Article 3. Power Lines on Public Property

Construction  
and operation

22475. There is granted to every district the right to construct and operate in a manner affording security for life and property electric light and power lines along, over, under, or upon any road or across any railway or conduit which the route of the lines intersects or runs along.

Same  
Within  
any city

22476. A district may not construct and operate electric light and power lines along, over, under, or upon any road within any city unless permission to do so is granted by the governing body of the city, which in so doing may impose reasonable conditions upon the proposed use.

Same When  
permission  
not required

22477. Permission pursuant to Section 22476 is not necessary where the road to be used is a convenient part of the route of the lines and at the time construction of the lines was commenced or the plans for them were adopted was located in territory not within an organized city.

Restoration  
of road, etc

22478. A district constructing lines pursuant to this article shall restore the road, railway, or conduit intersected to its former state of usefulness as near as possible.

### Article 4. Disposition of Property

Sale or  
lease of  
unnecessary  
property

22500. When a board determines by resolution entered upon the minutes that any property of the district is no longer necessary for district purposes, the district may for a valuable consideration sell or lease the property upon terms that appear to the board to be for the best interests of the district.

Lease of  
mineral  
rights

22501. A district may lease the right to produce any minerals or hydrocarbons in any property held by it upon the terms the board deems most beneficial to the district after the board has found by a resolution entered in its minutes that the lease may be carried out without interfering with the use of the property for district purposes.

Condition

Execution of  
conveyances  
and leases

22502. All conveyances and leases of district property shall be executed by the secretary and president on behalf of the district in accordance with a resolution of the board.

Acquired  
through a  
collector's  
deed

22503. A district may sell, convey, lease, give and take options and contracts of sale upon, and otherwise deal with property acquired by it through a collector's deed, including sale to a former owner or holder, on terms and at a price approved by its board. Instruments to accomplish the same

shall be executed and acknowledged by the president and secretary.

Article 5. Lease of Works

22525. This article provides an independent method of leasing and its provisions apply only to leases made pursuant to it. Independent method

22526. A district may lease part or all of its works when- When permitted  
ever the leasing will benefit the district.

22527. When the board contemplates the leasing of the works of the district, it shall give notice thereof at least three weeks prior to the making of the lease, by publication at least once in some newspaper published in the principal county. Notice by publication

22528. The lease shall be made to the highest bidder, but any and all bids may be rejected. To whom

22529. The lease shall not interfere with any prior rights established by law. Noninterference with prior rights

22530. A good and sufficient bond shall be required by the board to secure the faithful performance of the lease by the lessees. Lessee's bond

Article 6. Water Leases for Mechanical Purposes

22550. The provisions of this article apply only to leases made pursuant to it. Limitation of provisions

22551. Whenever a district in the development of its works has the opportunity without increased expenditure to lease for mechanical purposes not inconsistent with the district's purposes the use of water controlled by it, it may do so. Consistent with district's purposes

22552. Whenever the board desires to lease the use of water it shall pass a resolution of intention to do so. Resolution of intention

22553. Immediately after the passage of the resolution the secretary shall give notice of the intention, by publication for at least 20 days in one newspaper published in each affected county if a newspaper is published in it, and, if not, in any newspaper the board selects, and if the board thinks proper, in any other newspapers the board selects. Publication of notice

22554. The notice of intention to lease the use of water shall state all of the following: Contents of notice

- (a) The board will receive sealed proposals for the lease.
- (b) The lease will be let to the highest responsible bidder.
- (c) The time and place of opening the proposals.

22555. At the time and place appointed the board shall open in public the proposals to lease the use of water. Opening of proposals

22556. As soon after opening the proposals as may be convenient the board may let the lease in portions or as a whole to the highest responsible bidder or may reject any or all proposals and readvertise for proposals. Leasing

22557. The rental accruing upon a lease of the use of water may vary from year to year as specified in the lease and shall be payable semi-annually on the thirtieth day of December and thirtieth day of June of each year. Rental

- Penalty 22558. If at any time the rental is not paid on the day fixed, the amount of the rental due shall be doubled, and if not paid within the next succeeding 90 days, the lease shall be forfeited to the district, together with any and all works constructed, owned, used, or controlled by the lessee.
- Forfeiture
- Disposition of moneys 22559. All money collected on a lease shall be paid into the district treasury and be apportioned to any funds the board deems advisable.
- Lessee's bond 22560. Upon the letting of any lease, the board may require the lessee to execute a bond for the faithful performance of the covenants of the lease or give such other guaranty of good faith as in its judgment may be necessary.
22561. The lease may be for a period not exceeding 25 years.

#### CHAPTER 4. CONTROVERSIES

##### Article 1. Actions and Proceedings

- May maintain or defend actions 22650. A district may commence and maintain any actions and proceedings to carry out its purposes or protect its interests and may defend in any action or proceeding brought against it.
- In person or by attorneys 22651. In all actions or proceedings the board may sue, appear, and defend in person or by attorneys and in the name of the district.
- Service of summons 22652. Service of summons upon a district may be made by serving it upon either the secretary or a majority of the directors elected.
- Suit by bondholders 22653. Before an action or proceeding by the holders of bonds of a district to compel or restrain the doing of an act by the district or its board may be commenced or maintained, the holders of 10 per cent or more of the outstanding bonds of the district shall join in the action or proceeding as plaintiffs, petitioners, or applicants for the relief sought.

##### Article 2. Validation of Bonds and Assessments

- Action in superior court of office county 22670. A district may at any time after the authorization of any bonds or the levy of any assessment bring an action in the superior court of the office county to determine the validity of the bonds or of the levy.
- In rem 22671. The action is in rem.
- Service by publication 22672. Jurisdiction of all parties interested may be had by publication of summons for at least once a week for three weeks in a newspaper of general circulation published in the county where the action is pending and designated by the court in which the proceedings are pending.
- When jurisdiction complete 22673. Jurisdiction is complete 10 days after the completion of publication of summons.
- Contest of validity 22674. Anyone interested may before the expiration of the 10 days appear and contest the validity of the bonds or assessments.

22675. If no proceedings have been brought by the district pursuant to this article, any district assessment payer may at any time within 30 days after the levy of any assessment or authorization of any bonds bring an action in the superior court of the office county to determine the validity of the assessment or bonds. The district shall be a defendant.

Action by  
district  
assessment  
payer

22676. If more than one action is pending at the same time concerning similar contests provided for in this article, they shall be consolidated and tried together.

Consolidation  
of similar  
contests

22677. The rules of pleading and practice in the Code of Civil Procedure not inconsistent with the provisions of this article are applicable to all actions or proceedings provided for by this article.

Applicable  
rules of  
pleading  
and practice

22678. In a contest provided for by this article the court shall disregard any irregularity or omission which does not affect the substantial rights of the parties.

Irregularity  
or omission

22679. The action shall be speedily tried.

Speedy trial

22680. The judgment shall declare the bonds or levy either valid or invalid.

Decree of  
validity or  
invalidity

22681. When a district has exchanged bonds or has agreed to exchange bonds for any interest in property the court in any proceeding brought by a district pursuant to this article shall by its decree determine both:

Decree  
affecting  
exchanged  
bonds

(a) The validity of all bonds issued or to be issued under any contract or contracts for the exchange of bonds for property interests.

(b) Whether or not the bonds when delivered to the person entitled to them under the terms of the contract will or do constitute valid obligations of the district as against all persons.

22682. The motion for a new trial of any action or proceeding provided by this article shall be heard and determined within 10 days from the filing of the notice of intention.

Motion for  
new trial

22683. The costs of any hearing or contest provided for in this article may be allowed and apportioned between the parties or taxed to the losing party in the discretion of the court.

Costs

22684. Any party may appeal at any time within 30 days after the rendition of the judgment. The appeal shall be heard and determined within three months from the taking of the appeal.

Appeal

Hearing and  
determi-  
nation

### Article 3. Limitations

22700. No contest of any thing or matter herein provided shall be made other than in the time and manner herein specified.

No contest  
other than  
as provided

22701. In any such action all findings of fact or conclusions of a board or board of supervisors upon all matters shall be conclusive unless the action was instituted within six months after the finding or conclusion was made.

Conclusive-  
ness of  
findings or  
conclusions

## Article 4. Public Liability

Official  
liability of  
adminis-  
tration

22725. No officer shall be personally liable for any damage resulting from the operation of the district or from the negligence or misconduct of any of its officers or employees unless the damage was proximately caused by the officer's own negligence, misconduct, or wilful violation of official duty.

Personal  
liability

Liability for  
negligence  
of agents or  
employees

22726. No officer or agent shall be liable for the negligence of any agent or employee appointed or hired by him unless he had actual notice that the person appointed or hired was inefficient or incompetent to perform the service for which he was appointed or hired or retains the inefficient or incompetent person after actual notice of the inefficiency or incompetency.

Verified  
claims for  
damages

22727. Whenever it is claimed that any person or property has been injured or damaged as a result of any dangerous or defective condition of any property under the control of any district or its officers or employees or the negligence of any officer or employee of a district, a verified claim for damages shall be presented in writing and filed with the officers or employees involved and the secretary within 90 days after the accident or injury has occurred.

Contents  
of claim

22728. Claims filed pursuant to Section 22727 shall specify the name and address of the claimant, the date and place of the accident or injury, and the nature and extent of the injury or damages claimed.

Condition  
precedent to  
bringing suit

22729. Compliance with Sections 22727 and 22728 is a condition precedent to the filing or maintaining of any action for the injury or damages.

District to  
pay judgment  
for official  
liability

22730. When an officer of a district is held liable for any act or omission done or omitted in his official capacity and any judgment is rendered thereon, the district shall pay the judgment without obligation for repayment by the officer.

No new  
liability

22731. Nothing in the preceding portion of this article shall be construed as creating any liability except as provided in Section 22730 unless it would have existed regardless of this article.

Insurance

22732. Any district may carry and pay for insurance to cover any liability of the district, its officers, employees, or any of them.

#### Article 5. Settlement of Damages to Water Rights of State Land

Authority  
of district to  
make final  
settlement

22750. In all controversies involving any damage to any and all water rights of any land which is heretofore or hereafter tax-sold or tax-deeded to the State, the State disclaims any interest in the controversy and authorizes the district within which the land is situated to make a final settlement of the controversy.

Damages  
involved

22751. The damages claimed in a controversy defined by this article are those occurring prior to the execution of the tax deed to the State.

Disposi-  
tion  
of settle-  
ment money

22752. The money collected in the settlement pursuant to this article shall be paid into the treasury of the district for

district purposes and be apportioned to any funds the board deems advisable.

22753. The settlement of a controversy defined by this article shall be upon terms satisfactory to the district. Satisfactory terms

22754. The tax title of the State to the land involved remains wholly unimpaired by proceedings had pursuant to this article. Unimpairment of State's tax title

## CHAPTER 5. PROVISIONS PERTAINING ONLY TO 500,000-ACRE DISTRICTS

### Article 1. Introduction

22825. The provisions of this chapter apply only to districts containing 500,000 acres or more. Limitation of application

22826. Except as provided in this chapter every district containing 500,000 acres or more shall be governed by the provisions of this division. Governing provisions

### Article 2. Internal Organization

22840. Directors of districts subject to this chapter shall each receive a salary of two hundred dollars (\$200) per month. Salary of directors

22841. The board may fix an additional sum to be paid to the president of the board, which additional compensation shall be subject to termination or change from time to time at the will of the board. Additional sum to president

22842. The board may:

(a) Provide for and create divisions or departments for management and operating purposes. Powers of board

(b) Appoint department heads.

(c) Classify and reclassify employees.

(d) Appoint any director or directors as a department head or to an executive position.

(e) Fix the duties, terms, and time of employment.

(f) Provide for and fix salaries, compensation, and expenses of department heads, executives, and employees.

22843. All department heads, executives, and employees shall hold their employment at the will of the board. Employment at will

22844. Any appointment of a director as a department head or to an executive position or to any other employment while a director shall be subject to termination at the will of the board and shall in no event be for a period longer than the term for which the director was elected. Same Director as employee

22845. Only one director, including the president, may be paid any compensation in excess of two hundred dollars (\$200) per month, exclusive of expenses and mileage, during any one period of time. Limitation on increase of salary

### Article 3. Flood Protection

22875. Any district may expend sums that seem necessary to its board for the protection of its canal system or of land from damage by flood and the overflow of rivers. Flood protection

Jointly  
with United  
States,  
or others

22876. The district may contribute funds for the purpose stated in Section 22875 to be expended by or jointly with the United States, other governments, or persons benefited by the same protective works.

Expenditures  
authorized  
without  
election

22877. A district may do all things necessary to insure its canal system and the land from any damage by flood or overflow without holding an election to authorize the expenditure.

Borrowing  
to amount  
of unsold  
bonds

22878. When the issuance of bonds by any district has been authorized by the voters for the purpose of protection against floods but the bonds have not been sold, the district may borrow for that purpose to the amount of the bond issue unsold at a rate of interest not exceeding 7 per cent per year. When the bonds have been sold, the amount borrowed under the provisions of this section shall be repaid.

Same Addi-  
tional sur-  
s

22879. In addition to the powers conferred by Section 22878 any district may borrow for flood protection purposes in any one year not to exceed two hundred thousand dollars (\$200,000) at a rate of interest not exceeding 7 per cent per year.

#### Article 4. Power Distribution

22900. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22900. No agreement having for its purpose the disposal of electric power generated in any power plant, except electric power distributed directly by a district to its inhabitants over its own transmission lines, shall be effective for any purpose until 90 days after all of the following occur:

- (a) Execution of the agreement.
- (b) Spreading on the minutes of the board of a copy of the agreement.
- (c) First publication of notice to the voters of the district.

22901. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22901. The notice shall be published in each daily newspaper of the county in which the district is situated for five successive issues of each newspaper, the date of the first publication to be within two days after the date of the spreading of the agreement on the minutes of the board.

22902. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22902. The notice shall state in substance all of the following concerning the agreement:

- (a) Its nature.
- (b) Its consideration.
- (c) Its effective date.
- (d) Brief summary of its contents.

22903. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22903. If within the 90-day period a petition signed by voters of the district, equal in number to 20 per cent of the total number of votes cast for the office of treasurer, assessor, or collector whichever was the highest at the next preceding general election at which these offices were filled, asking that the agreement be submitted to the voters for their approval or rejection, is filed with the secretary, the board shall submit the agreement to the voters for their approval or rejection.

22904. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22904. No agreement described in Section 22900 shall after the filing of the petition go into effect until approved by a majority of the voters voting on the agreement.

22905. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22905. The agreement shall be submitted either at:

(a) The next succeeding general election to be held in the district subsequent to 30 days after the filing of the petition.

(b) An election called by the board in its discretion prior to the general election.

22906. (Repealed by Stats. 1943, Ch. 531.)

[ORIGINAL SECTION]

22906. The provisions of this article do not apply to any agreement which relates to the furnishing of funds to or the purchase of bonds of districts to be used for the development or distribution of electric power.

Article 5. Assessments

22950. Every district by its board, each year within 15 days after the close of its session as a board of equalization, shall levy an assessment sufficient to raise all of the following: Money to be raised by levy

(a) Annual interest on any outstanding bonds of the district except to the extent that provision is otherwise made as permitted by law.

(b) Principal of outstanding bonds of the district as they mature except to the extent that provision is otherwise made as permitted by law.

(c) Obligations of the district due or to become due within the succeeding 12 months except to the extent that provision is otherwise made as permitted by law.

(d) A sum which with the other revenue of the district will meet the estimated current expenses of the district for the succeeding 12 months.

(Amended by Stats. 1943, Ch. 532.)

[ORIGINAL SECTION]

22950. Every district by its board, each year within 15 days after the close of its session as a board of equalization, shall levy an assessment sufficient to raise all of the following:

(a) Annual interest on any outstanding bonds of the district except to the extent that provision is otherwise made as permitted by law

(b) Principal of outstanding bonds of the district as they mature except to the extent that provision is otherwise made as permitted by law.

(c) Obligations of the district due or to become due within the succeeding 12 months.

(d) A sum which with the other revenue of the district will meet the estimated current expenses of the district for the succeeding 12 months

Article 6. Miscellaneous Provisions

(Article 6 added by Stats. 1943, Ch. 686.)

22960. Every district by its board may, in addition to other powers, borrow funds for any lawful purpose at an interest rate not exceeding 5 per cent per year and issue warrants therefor payable at future dates. No election authorizing such Borrowing money Conditions

borrowing or issuance of warrants need be held but the principal amount of such indebtedness unpaid at any time shall not exceed two hundred thousand dollars (\$200,000).

(Added by Stats. 1943, Ch. 686.)

**Reserve fund** 22961. A reserve fund from assessments or other revenues for emergencies, replacements or other lawful purpose of the district may be provided by the board.

(Added by Stats. 1943, Ch. 686.)

## PART 6. COOPERATION

### CHAPTER 1. JOINT PROPERTY

**Cooperative agreements** 23100. A district may make and perform any agreement with the United States, any State, county, district of any kind, public corporation, any person, or any number of them for the joint acquisition, disposition, or operation of any property of a kind which might be acquired by the district.

### CHAPTER 2. COOPERATION WITH UNITED STATES

#### Article 1. General Provisions

**Title** 23175. This chapter shall be known and may be cited as the Irrigation District Federal Cooperation Law.

**Limitation on provisions** 23176. The provisions of this chapter apply only to proceedings taken under it and do not apply to district operations unrelated to cooperation with the United States.

**Effect on other provisions of this division** Except as required expressly or by necessary implication by this chapter all other provisions of this division are unaffected by this chapter.

**Applicable definitions** 23177. The definitions in Chapter 2 of Part 1 of this division are applicable to this chapter.

**Nonapplicable provisions** 23178. The provisions of Article 4 of Chapter 2 of Part 5 of this division do not apply in case of any contract between a district and the United States.

**Performance of necessary acts** 23179. The board shall perform all acts necessary to carry out the enlarged powers enumerated in this chapter.

#### Article 2. Contracts With United States

**Title 43, U S C, Sec 391** 23195. Districts may cooperate and contract with the United States under the Federal Reclamation Act of June 17, 1902, and all acts amendatory thereof or supplementary thereto or any other act of Congress heretofore or hereafter enacted permitting cooperation.

**Purposes** 23196. The cooperation and contract may be for any or all of the following purposes:

(a) Acquisition, extension, or operation of works for irrigation or drainage or development and distribution of electric power or any or all of these purposes.

(b) A water supply.

(c) Assumption as principal or guarantor of indebtedness to the United States on account of district land.

(d) Borrowing or procuring money from the United States to finance any of the operations of the district.

(e) Financing or refinancing obligations of the district, including outstanding warrants or other indebtedness.

(f) Purchasing or refunding bonds of the district.

(g) Accomplishing any of the purposes of the district.

23197. In a contract made pursuant to Section 23196 a district may include provision for either or both of the following: Contract provisions

(a) Delivery and distribution of water for the land in the district under the relevant acts of Congress and the rules and regulations established thereunder.

(b) Conveyance to the United States as partial consideration for the privileges obtained by the district under the contract of any property of the district.

23198. When a contract has been made with the United States, if so provided by the contract and authorized pursuant to this chapter, bonds of the district may be transferred to or deposited with the United States, at not less than 95 per cent of their par value, to the amount or any part thereof to be paid by the district to the United States. The interest or principal or both on the bonds shall be raised by assessment and levy as prescribed in this chapter and shall be regularly paid to the United States and applied as provided in the contract. The bonds may provide for the payment of interest at a rate not exceeding 6 per cent per year, be of the denominations, and call for the repayment of the principal at the times, all as agreed upon. Transfer of district bonds to United States

23199. The contract with the United States may likewise call for the payment of the amount or any part thereof to be paid by the district to the United States, at the times, in the installments, and with interest charges not exceeding 6 per cent per year, all as may be agreed upon, and for assessment and levy as provided in this chapter. Further provision regarding payment

23200. All water, the right to the use of which is acquired by a district under any contract with the United States shall be distributed and apportioned by the district in accordance with the applicable acts of Congress, the rules and regulations of the Secretary of the Interior thereunder, and the provisions of the contract, and provision may be made in the contract for the refusal of water service to any or all land which may become delinquent in the payment of any assessment levied for the purpose of carrying out the contract. Laws governing distribution of water

23201. A district may pursuant to the contract sell or lease water for private land, to entrymen, or to municipalities, in the neighborhood of the district. Permitted sale or lease of water

23202. When a contract pursuant to this chapter has been entered into between the United States and any district, the district shall not be dissolved, nor shall its boundaries be changed, except upon written consent of the Secretary of the Interior filed with the official records of the district. If consent is given and land is excluded, the areas excluded shall be Dissolution of district or change in boundaries

free from all liens and charges for payments to become due to the United States.

May act as  
fiscal agent  
of United  
States

23203. A district may accept an appointment to collect money for or to act as fiscal agent of the United States in connection with any Federal reclamation project, and the district may assume the duties and liabilities incident to this action and do any and all things related to the appointment required by the Federal statutes now or hereafter enacted and by the applicable rules and regulations now or hereafter established by any department of the Federal Government.

Conveyance  
of property  
to United  
States

23204. Any property owned or acquired by a district may be conveyed by it to the United States in so far as the property may be needed for the construction or operation of works by the United States for the benefit of the district pursuant to the contract.

### Article 3. Approval of Federal Contracts

When  
approval  
election  
required

23220. A proposal to enter into a contract with the United States shall be authorized at an election if the contract is for any or all of the following:

- (a) Repayment of construction money.
- (b) Repayment of the cost of acquiring any property.
- (c) Issuance of bonds.

Conduct  
of election

23221. Proceedings at the election shall be had in so far as applicable in the manner provided in the case of the ordinary issuance of district bonds.

Commission  
to examine  
proposal

23222. The proposal and, if any, the plan of the project, including a copy of the estimate of cost and the engineer's report, shall be submitted to the commission for its examination and report. The proceedings in that regard shall be in accord with the proceedings provided in Chapter 1 of Part 9 of this division as far as they may be applicable.

Additional  
statements  
in notice of  
election

23223. Notice of the election shall contain in addition to the information required in the case of ordinary bond elections a statement of the maximum amount of money to be payable to the United States for construction purposes and cost of water supply and acquisition of property, exclusive of penalties and interest, and a general statement of the property, if any, to be conveyed by the district pursuant to the contract.

Contents  
of ballots

23224. The ballots at the election shall contain a brief statement of the general purpose of the contract substantially as stated in the notice of election and the extent of the obligation to be assumed with the words "Contract—Yes" and "Contract—No" or "Contract and bonds—Yes" and "Contract and bonds—No" whichever may be applicable.

Submission  
of contract  
and bond  
issue to  
superior  
court

23225. A district may submit any contract or proposed contract and bond issue to the superior court of the county in which is situated the office of the board to determine the validity thereof, the authority of the district to make the contract, and the authority for and validity of the issuance and deposit or transfer of the bonds. The validation pro-

ceedings shall be had as in the ordinary case of the judicial determination of the validity of district bonds and with like effect.

Article 4. Federal Contract Assessments

23240. All payments to the United States under any contract between a district and the United States, including payments of interest and principal on bonds deposited with or transferred to the United States, shall be paid, unless otherwise provided by the contract, from revenue derived from annual assessments, apportioned pursuant to this chapter, upon real property within the district assessable for district purposes under the laws of the State, and the real property shall be and remain liable to be assessed and levied upon for the payments. Source of revenue

23241. The district by its board shall annually levy an assessment sufficient to raise the money necessary to meet all payments when due as provided in the contract. Annual levy

23242. The assessment required in any year to meet the payment due to the United States for all purposes under the contract may be apportioned in accordance with the benefits. In the ascertainment of the benefits there shall be taken into account: Ascertainment of benefits

(a) The provisions of the contract, the applicable Federal laws, and the notices and regulations issued in pursuance of those laws.

(b) In addition, in case the contract is for the assumption by the district as principal or guarantor of indebtedness to the United States theretofore existing on account of district land, the provisions of existing contracts carrying the indebtedness and the amounts of the liens that may be released in pursuance of the contract.

23243. Public land of the United States within any district shall be subject to assessment for all purposes of this chapter to the extent provided for by the act of Congress approved August 11, 1916, entitled "An act to promote reclamation of arid lands," or any other law which may hereafter be enacted by Congress in the same relation, upon full compliance therewith by the district. Public lands of United States assessable Title 43, U.S.C., Sec 621, et seq

23244. Nothing in this chapter relieves any district from its obligation to pay as a district in case of the default of any land unless so provided by the contract. District's obligation to pay

23245. All money collected in pursuance of the contract shall be paid into the district treasury and held in a fund to be known as the "United States Contract Fund" to be used for payments due to the United States under the contract. Disposition of money

Article 5. Construction of Works for United States

23260. When the United States is authorized to construct works for the benefit of any district and the district is obligated to repay the construction cost in whole or in part to District may contract or submit bids

the United States, the district may by resolution of its board enter into a contract with the United States for the construction of the works or may submit bids for the construction of the works the same as any other person may submit bids for the construction of the works.

District's bond for performance

23261. If a district is the successful bidder for the construction of the works or any part of them, the district may execute at its expense a bond for the faithful performance of the work and do any and all things required by the United States as would be required of any other successful bidder.

Manner and regulation of performance

23262. A district upon the execution with the United States of a contract for the construction of works by the district shall proceed with the work in the same manner and under the same laws and rules and regulations as would apply to the district in the construction of any works which it is authorized to construct.

District may borrow money

23263. For the purpose of providing the necessary money to carry on the construction work the district may borrow money for a term not exceeding five years at rates of interest, to be fixed by its board, not exceeding 7 per cent per year and issue notes, warrants, or other evidences of indebtedness therefor. The aggregate amount of the indebtedness shall at no time exceed one-half of the total construction cost as provided in the construction contract.

Application of installments under contract

23264. Any money received by a district from the United States under the contract shall first be applied to the retirement of notes, warrants, or other evidences of indebtedness issued pursuant to this article.

Article 6. Borrowing from United States

Purposes

23280. In addition to other powers conferred by this chapter districts may pursuant to this article borrow or procure money from the United States for any of the following purposes:

- (a) Financing any operations or purposes of the district.
- (b) Financing or refinancing any or all of the obligations of the district.
- (c) Refunding or purchasing bonds of the district.

Agreement regarding amount of levy

23281. When the United States has appraised the security underlying the indebtedness of any district or loans any district money to refund any of its indebtedness or to finance any of its operations, the district may in contracting for the loan agree that it will not during the life of the loan levy any assessment for an amount less than required by the contract.

Execution of contract

23282. Any district, upon being authorized so to do as provided by Article 3 of this chapter as modified in this article, may as evidence of the loan execute a contract with the United States.

Issuance of bonds

23283. A district may issue bonds if required by the contract or without a contract.

23284. The bonds shall contain any terms and be payable in any manner and from any source of revenue that may be agreed upon between the district and the United States and may bind the district for the payment of the bonds according to the terms thereof.

Same Terms and conditions

23285. The bonds may be serial or sinking fund bonds, may be made callable either by number or by lot, and may be made payable to bearer or to the United States. They shall be in the form and authorized and issued in the manner substantially as provided for refunding bonds of districts.

Same Types; how callable

23286. A proposal to enter into any contract with the United States pursuant to this article need not be submitted to the commission.

Proposal need not be submitted to commission

23287. A majority vote at an election shall be sufficient to authorize the execution of the contract.

Authorization by majority of electors

23288. The notice of election and ballot need contain only the information required in the case of ordinary bond elections.

Contents of notice of election and ballot

23289. Proposals both to enter into a contract and to issue bonds may be voted upon as a single proposition.

Single proposition

#### Article 7. County Water Districts as Irrigation Districts

23300. As used in this article "county water district" means a county water district which has heretofore executed or shall hereafter execute a contract with the United States for any or all of the following purposes:

"County water districts"

(a) Acquisition, extension, or operation of works for irrigation or drainage or flood control or the development of electric or other power.

Purposes of contract

(b) A water supply.

(c) Assumption as principal or guarantor of indebtedness to the United States

23301. Every such county water district shall, within the meaning of the act of Congress approved August 11, 1916, entitled "An act to promote the reclamation of arid lands" and of the act of Congress approved May 15, 1922, entitled "An act to provide for the application of the reclamation law to irrigation districts," be deemed to be an irrigation district organized and created under the irrigation district laws of this State.

Title 43, U.S.C. Sec 511

23302. Public land of the United States within any such county water district is subject to assessment and taxation for all purposes of such district to the extent provided in said acts of Congress upon full compliance therewith by the county water district.

Public lands of United States subject to assessment and taxation

### CHAPTER 3. COOPERATION WITH OTHER DISTRICTS

#### Article 1. Cooperation With Districts in Other States

23375. The provisions of this chapter do not extend the right of eminent domain to any public use in behalf of which it may not otherwise be exercised.

Right of eminent domain not extended

Joint acquisition

23376. Districts may enter into agreements with irrigation districts in adjoining States for the joint acquisition, management, and control of diverting, impounding, or distributing works for irrigating or draining land within the boundaries of the respective districts.

Same: Evidence of agreements

23377. Agreements pursuant to this article may be evidenced by written contracts executed on behalf of the board of directors or trustees of each respective district or by resolutions entered upon their respective minutes.

Same Recordation of contracts and resolutions

23378. The contracts or certified copies of them and certified copies of the resolutions shall be recorded in the office of the county recorder in each county in which is situated any of the land of the districts or any of the reservoir sites or other real property owned by the districts or acquired pursuant to this article.

Same Types of ownership, terms and proportions

23379. Agreements made pursuant to this article may provide for joint ownership, several ownership, or ownership in common of the property convenient for their joint purposes and may provide for the terms under which or the respective proportions in which the property shall be held.

Jurisdiction of courts

23380. Any rights or disputes arising out of or from the agreements may be tried before and enforced by any court of competent jurisdiction in this State.

Place of meetings

23381. Any meeting of a board regularly adjourned to or called substantially in the manner for calling special meetings may be held in conjunction with the board of the cooperating district in the cooperating district in the adjoining State with the same validity as if held at the district office in this State.

Use of water

23382. For the purposes of cooperative action pursuant to this article either district may divert water from either or both States for either or both impounding in the adjoining State or for distribution to the land of either or both cooperating districts.

Title to property outside State

23383. So far as necessary for carrying out the purposes of this article a cooperating district in an adjoining State may hold title to property in this State, and a cooperating district in this State may hold title to property in the adjoining State.

Article 2. Cooperation With County Water Districts

"Districts"

23450. As used in this article "districts" means one or more irrigation districts together with one or more county water districts.

"Contract with the United States"

23451. As used in this article "contract with the United States" means a contract made under the provisions of the Federal Reclamation Law for any or all of the following purposes:

(a) Acquisition, extension, or operation of works for irrigation, drainage, flood control, or development of electric or other power.

(b) A water supply.

(c) Assumption as principal or guarantor of indebtedness to the United States.

23452. As used in this article "power rights" includes power possibilities, power resources, and power privileges. "Power rights"

23453. Districts may contract with each other pursuant to this article only when both: Requisites for contracting

(a) Each of the districts before or after contracting pursuant to this article makes a contract with the United States.

(b) All of the contracting districts propose to divert or carry water for use in the districts by means of a single main canal or system of works.

23454. Any contract between districts made before each of the districts has made a contract with the United States shall be effective when all of the districts have so contracted with the United States. When contracts effective

23455. In any contract between districts they may contract to compromise and settle any controversies existing between them as to the extent or priority of their respective rights and claims to the use of water and agree upon the limitation and definition of the areas within them respectively upon which such water shall be beneficially used. Compromise and settlement of water disputes

23456. Districts may also contract that applications therefore filed by either of them with the Division of Water Resources shall be amended to conform to the provisions of the contract between them and that permits and licenses be issued accordingly. Amendment of applications previously filed

23457. Districts may also contract to compromise and settle any controversies existing between them as to power rights upon the canal or other water system, and for these purposes any of the districts may demise to another of the districts all of the power rights which the demising district has or thereafter obtains. Compromise and settlement of disputes over power rights

23458. The lease may be made for any term not exceeding 99 years and may vest in the lessee the operation, management, development, and control of the power rights and the use, sale, and control of power produced therefrom. The lease may provide for the payment of rentals and any other matters relevant to the leasing of the power rights as the districts may in their discretion deem advisable not in conflict with the Constitution of this State nor with the express terms of the statutes under which the districts are respectively organized and exist. Term of lease of power rights

23459. Districts may also contract that when the lease has been executed, the lessor may be required upon any terms agreed upon to procure for the lessee district contracts or applications for electric power signed by consumers in the lessor district and that the lessee district shall serve electric power in the lessor district at rates and upon terms and conditions prescribed in the contract. Further contractual obligations of lessor

23460. Districts may also contract that they shall cooperate to obtain permits and licenses to appropriate water for power purposes and to construct power facilities from the Division Obtaining permits and licenses

of Water Resources of this State or any Federal agency or both in the manner prescribed in the contract.

Other subject matter  
Power to perform contracts

23461. Districts may also contract for any other matters authorized by law.

23462. Districts so contracting have full power to perform and observe the contracts in accordance with the tenor and spirit thereof.

Liberal construction

23463. Contracts made pursuant to this article shall be liberally construed to effectuate them according to their true intent.

Authorization of contract by resolution  
Retroactive provisions

23464. The execution of a contract between districts may be authorized by resolution of their respective boards.

23465. Any and all such contracts executed prior to September 13, 1941, by and between such districts and all acts of boards of directors and other officers of such districts leading up to and including the execution of such contract or contracts, are hereby legalized, ratified, confirmed and declared valid to all intents and purposes, and the power of such districts to execute, carry out, perform and observe such contracts and every provision thereof is hereby ratified, confirmed and declared valid and such contracts are hereby declared to be in all respects the legal and binding obligations of, against and in favor of each of such contracting districts.

## PART 7. IMPROVEMENT DISTRICTS IN IRRIGATION DISTRICTS

### CHAPTER 1. FORMATION

#### Article 1. Petition for Formation

Requirements of contiguity  
Purposes

23600. Contiguous land may be formed into an improvement district for one or more of the following:

(a) Irrigation or domestic water service by a system of pumps or conduits or both.

(b) Drainage.

(c) Acquisition of existing works incidental to a water distribution system separate from or supplemental to the works of the district.

(d) Change or improvement of the water distribution system of the district.

(e) Maintenance of irrigation works of the district and works for water supply or drainage or both in or for the improvement district.

(f) Control of weeds in or along conduits.

Definitions

23601. As used in connection with improvement districts:

(a) "Improvement" includes acquisition of existing works, construction of new works, and change of existing works and excludes operation, maintenance, and weed control.

(b) "Construction" includes change of existing works.

(c) Both "operation" and "maintenance" include weed control.

Petitioners

23602. The formation of an improvement district may be proposed and the petition therefor shall be signed by two-

thirds or more in number of the holders of title to the land in the proposed improvement district.

23603. A petition for the formation of an improvement district shall contain all of the following: Petition  
Contents

(a) Statement of the plans of the proposed improvement.

(b) Description of the land in the proposed improvement district.

(c) Names of the owners of all land within the proposed improvement district with their last known addresses.

(d) Description of the land owned in the proposed improvement district by each owner, which shall be according to the next preceding equalized assessment book of the district.

(e) Signatures of the petitioners.

23604. The petition, all proceedings in reference to it, the improvement district, and the land in it shall be designated by a number. Same:  
Designation  
by number

23605. The petition may consist of any number of separate instruments, which shall be duplicates except as to signatures. Same  
Form

23606. A petition to form an improvement district shall be filed with the secretary in the office of the district and may be inspected by all persons interested. Same  
Filing and  
inspection

## Article 2. Plans and Estimate of Assessment

23625. Upon receipt of a petition to form an improvement district the board shall cause a survey to be made of the proposed improvements, if any. Survey

23626. If the survey shows that the improvements are feasible, the board shall cause to be prepared the following: Other data  
if improve-  
ments  
feasible

(a) Plans and specifications of the improvements proposed to be constructed when the petition proposes the construction of improvements.

(b) An estimate of the cost of the proposed improvements.

(c) Statement of the proposed assessment for the cost of the proposed improvements apportioned to each tract of land in the proposed improvement district as the tracts appear on the last equalized district assessment book, which apportionment shall be according to the benefits that will accrue to each tract by virtue of the proposed improvements.

23627. If there are any, the plans and specifications, estimate of cost, and the statement of the proposed assessment shall be filed with the secretary in the office of the district and may be inspected by all persons interested. Same  
Filing and  
inspection

## Article 3. Hearing on Formation

23645. After the filing of the formation petition, and if any, the plans and specifications, the estimate of cost, and statement of the proposed assessment, the board shall give notice of a hearing upon the petition, and if a special assessment is to be levied in the improvement district pursuant to Article 4 of this chapter, the notice shall also state that the Notice of  
hearing—  
Contents

hearing is called to determine whether or not the special assessment should be levied.

Manner of giving notice

23646. Notice of the hearing shall be given by all of the following:

- (a) Posting a notice in three public places within the proposed improvement district.
- (b) Publication of the notice once a week for two weeks in a newspaper published in the office county.
- (c) Mailing a copy of the notice to the last known address of each of the owners of land in the proposed improvement district to the addresses appearing in the petition.

Time

The notices shall be posted and mailed not less than 20 days prior to the date set for the hearing.

Hearing  
Objections to petition, etc

23647. At the hearing the board shall hear any objections coming before it to any of the following:

- (a) The petition.
- (b) The formation of the improvement district.
- (c) The land to be included within the improvement district.
- (d) The plans and specifications.
- (e) The estimate of cost.
- (f) The proposed assessment.
- (g) The apportionment of the assessment.

Same Changes in petition, etc

23648. At the hearing the board shall make any changes in reference to the matters set forth in Section 23647 as it considers proper. The board may exclude any part of the land described in the petition from the proposed improvement district and may include additional land.

Same Continuance if additional land included and notice

23649. If any additional land is included in the proposed improvement district, the hearing shall be continued and the owners of the added land given personal notice of not less than 20 days of the addition of the land to the improvement district.

#### Article 4. Formation and Assessment

When petition must be denied

23665. Regardless of any findings made by the board if more than one-third in number of the holders of title to land within a proposed improvement district object at the hearing to its formation or the levy of the proposed assessment, the board shall deny the petition, and no further proceeding shall be had on it.

Dismissal without prejudice

23666. If at the hearing the board finds that it would not be for the best interests of the district and the proposed improvement district to form the improvement district the board shall order the proceedings dismissed without prejudice to their renewal.

Order and contents

23667. If the board finds that it would be for the best interests of the district and the proposed improvement district to form the improvement district, it shall make and enter in its minutes a final order:

- (a) Approving the petition.
- (b) Forming the improvement district.

(c) Levying the assessment if any is provided for and if the assessment is necessary.

(d) Apportioning the assessment, if levied, to the land in the improvement district according to benefits.

23668. The order shall contain a description of the land in the improvement district. Description of land

23669. Any assessment levied pursuant to Section 23667 shall include both of the following sums: Sums included in assessment

(a) An amount equal to interest on any deferred payments at a rate not exceeding 7 per cent each year.

(b) An amount equal to 10 per cent more than all other sums to be raised by the assessment, in order to provide for anticipated delinquencies.

23670. The assessment may be made payable in not more than 10 annual installments. Maximum number of installments

23671. The secretary shall cause a certified copy of the order creating the improvement district to be recorded in the office of the county recorder in each county in which any land of the improvement district is situated. Recording of creating order

23672. The assessment and each installment of it shall be and remain a lien on the land in the improvement district in the same manner as and be a part of the annual assessment of the district. Lien on land

23673. Upon a change or resubdivision upon the assessment book of the district of any parcel of land in an improvement district, the board upon a petition of the owner of the parcel so changed or resubdivided, may reapportion the improvement district assessment upon the parcel, and the order of reapportionment shall be recorded in the same manner as the order levying the original assessment. Reapportionment of assessment  
Order to be recorded

## CHAPTER 2. ALTERNATIVE PROCEDURE FOR FORMATION

### Article 1. Proposal by Board

23750. This chapter provides an alternative procedure for forming an improvement district within a district for the purpose of the construction of improvements in it, or the acquisition, installation, replacement, or extension of existing works for the production and distribution of water, or any number of these if the cost thereof will not exceed the sum of five thousand dollars (\$5,000) and the area of the land to be included in the improvement district does not exceed 100 acres. Limited in cost and acreage

23751. Unless otherwise expressly provided the formation proceedings provided by this chapter shall be conducted in accordance with the provisions of the next preceding chapter. Applicable provisions

23752. No petition is required for the formation of an improvement district pursuant to this chapter. No petition required

23753. The board may by resolution cause a survey of the proposed improvement to be made, which survey shall include each of the following: Survey by resolution of board

- (a) Detailed plans and specifications.
- (b) An estimate of the total cost of the improvement.
- (c) A description of the land to be benefited.

## Article 2. Hearing and Formation

Requisites  
to holding  
hearing

23770. If the cost of the improvements does not require a special assessment in excess of a total of fifty dollars (\$50) per acre over an area to be improved not in excess of 100 acres, the board may by resolution set a time for a hearing on whether or not to form the improvement district.

Notice of  
time and  
place of  
hearing

23771. The board shall give notice of the time and place of the formation hearing in the same manner as provided for the giving of notice for the hearing of a formation petition pursuant to Chapter 1 of this part except that the notice to be mailed to the property owners shall be addressed to their last known address as shown on the assessment book or other records of the district.

Owners may  
oppose or  
support

23772. Owners of the property proposed to be included within the improvement district may be heard either in opposition to or in support of the formation of the improvement district.

Conduct of  
proceedings

23773. Proceedings at the hearing shall be the same as provided for at a hearing upon the formation petition pursuant to Chapter 1 of this part.

Order of  
formation,  
or dismissal  
of proceed-  
ings

23774. Upon the conclusion of the hearing to form an improvement district an order shall be made by the board either dismissing the proceedings or ordering the improvement to proceed in the same manner and with the same effect as provided in Article 4 of Chapter 1 of this part.

Limitation  
on amount  
of assessment

23775. If a formation order is made pursuant to this chapter, the land formed into the improvement district shall, for a period not to exceed five years, be assessed in an amount not to exceed ten dollars (\$10) per acre per year in addition to the regular assessments levied on the same land annually for district purposes.

Procedure  
for levy,  
collection,  
etc.

23776. Assessments in an improvement district formed pursuant to this chapter shall be levied, collected, and enforced at the same time and in the same manner as annual assessments for district purposes.

## CHAPTER 3. FURTHER ASSESSMENTS AND INCLUSION

## Article 1. Supplemental Assessments

Insufficiency  
of funds

23850. If the assessments levied upon land in an improvement district are insufficient to pay the cost of improvements or the warrants issued for the improvements, a supplemental assessment shall be levied upon all of the land in the improvement district sufficient to pay the cost or the warrants.

Procedure  
to be  
followed

23851. The procedure followed in making the supplemental levy shall be substantially the same as for making the original levy, except that no petition is required.

## Article 2. Assessment for New Purposes

Petition by  
title holders

23865. Whenever it is desired to do additional work or acquire additional property in or for an improvement district,

upon the petition of two-thirds in number of the holders of title to the land in the improvement district an additional assessment may be levied substantially in the same manner as the original assessment.

### Article 3. Inclusion of Land

23875. If at any time it is desired to include additional land in an improvement district, a petition for inclusion signed by the owners of the land to be included and by two-thirds in number of the holders of title to the land in the improvement district may be filed with the board.

Petition for inclusion

23876. The inclusion petition shall describe the land in the improvement district as enlarged by the proposed inclusions and give the names and addresses of the owners of the additional land in substantially the same manner as in the original petition for forming an improvement district.

Contents of petition

23877. The same proceedings shall be had on the improvement district inclusion petition as upon the original petition for the formation of an improvement district.

Proceedings

## CHAPTER 4. FUNCTIONING OF IMPROVEMENT DISTRICTS

### Article 1. Improvement District Management

23950. In a district containing an improvement district the board and all of the officers of the district each respectively has all the rights, powers, and privileges as to the improvement district, its land, and the proceedings in relation to the improvement district that each respectively has for the district of which the improvement district is a part, including the right of the district to acquire, own, and hold property.

Rights, powers and privileges

23951. The board may also hold property used or acquired in connection with the improvement in the name of the directors and their successors in office as trustees for the improvement district.

May hold property as trustees

23952. The board of a district in which an improvement district exists may allow on terms that may be agreed upon any person to carry water through any conduit for the improvement of which the improvement district was formed and may cancel the right in the event that payments are not made in accordance with the agreed terms.

Agreement regarding use of water

23953. The work of improvement provided for in this part and the purchase of all supplies, material, and equipment therefor shall be performed by the district, or in the discretion of the board contracts may be made for the work and material after notice calling for bids, as prescribed by the board.

Work and materials

23954. The board of the district may in lieu in whole or in part of levying assessments for the operation of improvement district works fix and collect charges for the use of water or for any other service furnished by means of the improvement district works in the same manner and with the

Charges for water, etc. in lieu of assessments

same effect as charges are made and collected by districts for the use of water or for services.

### Article 2. Improvement District Warrants

**Limitations on amount of warrant:** 23975. A district may issue improvement district warrants signed by its president and secretary in face amount not exceeding in the aggregate the cost of the improvements exclusive of interest and amounts paid prior to the issuance of these warrants on the assessment levied to pay for the improvement.

**How payable** 23976. Improvement district warrants shall be made payable in amounts and at the times corresponding substantially to the amounts and times of payment of the installments of the improvement district assessment.

**Interest** 23977. Improvement district warrants shall bear interest at the rate fixed at the time of the levy of the improvement district assessment, and the interest may be made payable semiannually.

**Interest coupons** 23978. Coupons for the interest on these warrants may be attached to them.

**Payees** 23979. Improvement district warrants may be made payable to any of the following:

(a) Bearer.

(b) Persons furnishing work, labor, or material.

(c) The contractor if the work of improvement is to be done under contract.

**Sale by district** 23980. Improvement district warrants may be sold by the district for not less than par at either public or private sale.

**Investment by district** 23981. Any money held by a district in a sinking or depreciation fund may in the discretion of its board be invested in the warrants of any improvement district within the district.

### Article 3. Advance Payment of Assessments

**Prepaying of assessments** 24000. At any time before improvement district warrants are issued, the amount of any improvement district assessment on any land, exclusive of interest and the 10 per cent added for anticipated delinquencies, may be paid in money.

**Remaining liability** 24001. Land on which the amount of the improvement district assessment has been paid pursuant to Section 24000 shall not be subject to the annual installments of the assessments levied for the purposes of the improvement, but it shall be and remain liable for any assessments levied for operation and for any supplemental or additional improvement district assessments levied.

**Assessment warrants as payment** 24002. Any landowner of an improvement district who desires at any time to lessen or remove the lien upon his land of any improvement district assessment may deliver to the district treasurer for cancellation warrants payable out of the assessment.

**Same Requirement as to maturity** 24003. The board may require warrants delivered to lessen or remove an improvement district assessment lien to be

substantially of the average maturities of the issue of warrants.

24004. The treasurer shall notify the board of the amount of the principal and interest due and to become due on the warrants delivered for cancellation. The board shall thereupon cause the proper cancellation and proper record and credit to be made against the improvement district assessment on the land of the person delivering the warrants.

Cancellation  
and record  
of payment

#### Article 4. Actions and Proceedings

24020. All acts, proceedings, conclusions, and findings of fact, including the levy of an assessment, by a board of a district concerning an improvement district therein shall be conclusive except in an action or proceeding instituted within six months after the acts, proceedings, conclusions, or findings were had or made.

Conclusive-  
ness of  
acts, etc

Exception

24021. The board of a district in which an improvement district is located may, at any time after the levy of any assessment or the issuance of any warrants for the improvement district, bring an action to determine the validity of the assessment or the issuance of the warrants in the same manner and with the same effect as provided for the determination of the validity of district bonds and assessments.

Action to  
determine  
validity

24022. No irregularity or omission not affecting the substantial rights of the landowners within an improvement district shall affect the validity of any act done or proceeding taken in relation to the improvement district.

Irregulari-  
ties or  
omissions

#### Chapter 5. Dissolution of Improvement Districts

24100. At any time prior to the incurring of any indebtedness or upon the full payment of all indebtedness of an improvement district, a petition, signed and acknowledged by not less than the number of holders of title to land constituting the improvement district required to sign a petition to form the improvement district, may be filed with the board requesting that the improvement district be dissolved.

Petition for  
dissolution

24101. A hearing on dissolution shall be had in the same manner and after the same notice as is required for the formation of an improvement district.

Hearing

24102. The board may, after the hearing, order the improvement district dissolved.

Order of  
dissolution

24103. The order of dissolution shall be recorded in the same manner as the order forming the improvement district.

Same  
Recording

### PART 8. FINANCIAL ORGANIZATION

#### CHAPTER 1. GENERAL FINANCIAL PROVISIONS

##### Article 1. Creation of Liabilities

24250. A district may not incur any debt or liability whatever in excess of the express provisions of this division. Any debt or liability so incurred is absolutely void.

Limiting  
provisions  
Void debt  
or liability

24251. For the purposes of formation or for any other of its purposes a district may, before the levying of the first

Organization  
expenses

assessment, incur indebtedness in a total amount not to exceed two thousand dollars, (\$2,000) or, if the district contains more than 4,000 acres, one-half as many dollars as there are acres of land in the district.

Rights not affected

24252. Nothing contained in this article shall be construed to limit the right of a district to enter into any contract or lease for any property necessary in the judgment of its board for any of the uses or purposes of the district and by the lease or contract to bind the district for the payment of the consideration specified in the lease or contract as may be provided therein.

When approval by commission necessary

24253. If the largest payment to be made under any one lease or contract for any property exceeds in any year an amount equal to one-fourth of one per cent of the total valuation of the land in the district according to the assessment next equalized before the making of the lease or contract, the lease or contract shall not be valid unless it is approved by the commission or unless a particular purpose or emergency assessment sufficient to meet all of the principal payments to become due under the lease or contract is authorized.

Further requirement

Article 2. Settlements and Statements

Duties of collector

24270. On the first Monday in each month the collector shall do all of the following:

- (a) Settle with the secretary for all money collected for assessments during the month next preceding.
- (b) Pay the money to the treasurer.
- (c) File in the district office with the secretary the receipt of the treasurer for the money paid.

24271. The collector shall be credited in his settlement with both:

- (a) The amount due to the district on property he sells to the district for delinquent assessments.
- (b) The amount by which any assessment is canceled or modified by order of the board.

Same Further duties

24272. Within six days after he settles with the secretary, the collector shall file in the district office with the secretary a statement under oath, showing:

- (a) An account of all his transactions and receipts during the period for which the settlement was made.
- (b) Payment to the treasurer of all money collected by him as collector during the period for which the settlement was made except redemption money held for assignees of certificates of sale.
- (c) The respective sums of redemption money held by him for assignees of certificates of sale and the names of the persons entitled to receive this money if known to him.

Duties of treasurer

24273. The treasurer shall on the first Monday in each month file in the district office with the secretary a verified written report to the board showing all of the following:

- (a) The amount of money in the district treasury at the close of the month next preceding.

(b) The amount of receipts for the month next preceding.

(c) The amount and items of expenditures for the month next preceding.

24274. The board on or before its regular monthly meeting in March of each year shall render and immediately publish a verified statement of the financial condition of the district showing particularly:

(a) Receipts of the next preceding year and their sources.

(b) Disbursements of the preceding year and their purposes.

24275. Publication of the annual financial statement shall be made at least once a week for two weeks in a newspaper published in the office county.

## CHAPTER 2. DEPOSITS

### Article 1. Deposits Generally

24350. Any money belonging to a district may be deposited by the officer of the district who has legal custody of the money, in accordance with the general laws governing the deposit of public money.

24351. Where the deposit of money is insured by the Federal Deposit Insurance Corporation no additional security need be required from the bank for the portion of the district's deposits so insured.

24352. Where arrangements have been made by the district with the Reconstruction Finance Corporation for deposit of district funds in the Federal Reserve Bank of the United States, such deposits may be made in that bank or any branch of it without requiring any security or interest.

24353. A district may with the approval of the commission designate any bank or trust company to act as its agent for any or all of the following purposes:

(a) Making payment of the principal or interest or both of any of its bonds.

(b) Receiving any revenue allocated by the board to the payment of either or both the principal and interest, or any part of either, of any bonds for which the allocation was made.

(c) Applying the revenue to the payment of the principal or interest designated.

24354. A district with the consent of the commission may from time to time substitute another bank or trust company in the place of the bank or trust company designated pursuant to Section 24353 and may similarly make resubstitutions.

### Article 2. Deposits in County Treasury

24370. The board may draw from time to time from the construction fund and deposit in the county treasury of the office county any money in the construction fund in excess of twenty-five thousand dollars (\$25,000).

County treasurer's responsibility 24371. The county treasurer shall receive and receipt for district money deposited with him and place it to the credit of the district, and he shall be responsible upon his official bond for the safe-keeping and disbursing of the money.

Restrictions on county treasurer 24372. The county treasurer shall pay out district money or any portion of it only to the treasurer of the district and only upon the order of the board signed by the president and attested by the secretary.

Reports by county treasurer 24373. A county treasurer having charge of district money shall report as to it in writing on the second Monday in each month all of the following:

(a) Amount in the county treasury at the close of the month next preceding.

(b) Amounts received in the month next preceding.

(c) Amounts paid out in the month next preceding.

The report shall be verified and filed with the secretary.

### Article 3. Special Accounts

Special accounts from general fund 24390. The board may by resolution establish special accounts from the general fund when they are convenient for the efficient and economical operation of the district and designate the person or officer to have custody of the several accounts so established.

Supplied by warrant 24391. Special accounts from the general fund shall severally be supplied from the general fund by warrant in the same manner as in the payment of any claim against the district.

Report by custodian of fund 24392. The person in custody of any special account shall make a verified report in writing to the board between the first and tenth of each month showing all of the following for the month next preceding:

(a) Amount of money received by him for the account in his charge.

(b) Amount and items of expenditures from the account.

The report shall be filed with the secretary.

Restrictions on disbursements 24393. No payment shall be made from any special account except upon the written order of a person designated for the purpose by the board, which order shall indicate the purpose for which and the person to whom payment is to be made.

## CHAPTER 3. FUNDS

### Article 1. Funds Generally

Creation of funds 24475. The following funds are created to which district money properly belonging shall be apportioned:

(a) Bond principal fund.

(b) Bond interest fund.

(c) Construction fund.

(d) General fund.

Reserve fund 24476. A district may provide for a reserve fund to be used for the payment of the interest or principal of any outstanding bonds.

24477. A district may establish any fund required to comply with the terms of any plan by which any bonds are to be paid.

Funds  
required by  
bond plan

24478. To the extent that any fund contains money applicable to a sinking fund provided for in a refunding plan or modification of it, the treasurer shall withdraw the sinking fund money from the fund to the amount and at the times required by the terms of the refunding plan or modification of it and apply the money pursuant to those terms.

Withdrawals  
for sinking  
funds

24479. Surplus funds on hand and available for payment into a refunding bond sinking fund may on order of the board be paid into it.

Payments  
into refund-  
ing bond  
sinking  
fund

24480. Any money in a refunding bond sinking fund may be invested in bonds of the United States or of this State.

Investment  
in govern-  
ment or  
State  
bonds

24481. Federal and State bonds so purchased with the sinking fund money together with the income from them shall be held as part of the sinking fund until the board determines that it is for the best interests of the district that the bonds or any of them be sold.

Part of  
sinking  
fund

24482. The proceeds from the sale of any bonds in which any part of the sinking fund was invested shall be deposited in the sinking fund.

Deposit  
Proceeds of  
sale of  
bonds

24483. The proceeds of the annual assessment shall be paid into the district treasury and be apportioned to the several proper funds.

Same  
Annual  
assessments

24484. The proceeds of limited assessments shall be paid into the district treasury for the purpose for which the assessments were respectively authorized.

Same  
Limited  
assessments

24485. The proceeds from the lease or sale of any property specifically allocated to the payment of warrants shall be placed in a separate fund and shall not be diverted to any other purpose until the warrants are paid in full.

Same Lease  
or sale of  
allocated  
property

24486. Whenever an object for which money has been specifically provided by district assessment or by bond issue has been accomplished and any money provided therefor remains unexpended, it may be transferred by the board to the general fund and thereafter be available for any district purposes.

Transfer and  
use of  
unexpended  
money

## Article 2. Payment and Purchase of Bonds

24500. Upon presentation of any matured bond of the district, the treasurer shall pay it from the bond principal fund.

Payments  
from bond  
principal  
fund

24501. Upon presentation of any matured interest coupon of any bond of the district, the treasurer shall pay it from the bond interest fund.

Matured  
interest  
coupon

24502. If the estimate of the amount of the bond issue includes any amount for the payment of interest on the bonds of the issue, on order of the board there may be used for the payment of that interest so much of the proceeds of the sale of the bonds as was approved for that purpose in the report of the commission approving the issuance of the bonds.

Interest  
payable from  
proceeds of  
bond sale

- From special  
or sinking  
fund 24503. If the principal or interest of any bonds is payable from any special or sinking fund, it shall be payable from that fund.
- Interest  
after  
maturity 24504. If money is not available in the fund designated for the payment of any matured bond or interest coupon, it shall draw interest at the rate of 7 per cent per year from the date of its presentation for payment until notice is given that funds are available for its payment.
- Procedure  
on non-  
payment of  
bond 24505. A bond presented but not paid shall be stamped and provision made for its payment as in the case of a warrant payable on demand for the payment of which funds are not available on its presentation.
- Purchase of  
outstanding  
bonds out of  
surplus 24506. Whenever there is in any fund of the district money in excess of that required for the purposes of the fund up to the time when any part of the next annual assessment levied or to be levied in the district will become delinquent, the district may purchase with this surplus money or any part of it any of its outstanding bonds not yet due.
- May be  
canceled  
or held 24507. Bonds so purchased may be canceled or held as a part of the district assets until the board determines that it is for the best interests of the district that the bonds or any of them be sold. Bonds not resold prior to the date of their maturity shall be canceled.

### Article 3. Improvement District Funds

- Cost of improve-  
ments 24525. The cost of improvement district improvements shall be paid only out of the proceeds of an improvement district assessment levied upon and collected from the land in the improvement district for improvement purposes.
- Improvement  
district  
warrants 24526. Improvement district warrants shall be paid only out of the proceeds of an improvement district assessment levied upon and collected from the land within the improvement district for improvement purposes.
- Same  
Sole use 24527. Improvement district warrants or their proceeds shall be used solely for making the improvements for which the improvement district was formed and the necessary incidental expenses.
- Formation  
under alter-  
native pro-  
cedure 24528. The cost of the improvement for an improvement district formed pursuant to the alternative procedure may be paid immediately from either the general fund of the district or from any special or construction fund available, the money advanced to be returned to the fund from which taken upon the collection of assessments for the improvement district.
- Funds  
available 24529. If the proceeds from any improvement district assessment levied for improvement purposes exceeds the final amount necessary for the purposes for which it was levied, the excess may either be held in a special fund to be used for the operation of the works of the improvement district or be transferred to the general fund of the district to be used as the board deems proper for the benefit of the land in the improvement district.
- Disposition  
of excess  
assessments

24530. Receipts from assessments levied for the operation of improvement districts and charges in lieu of the assessments, when collected, shall be deposited in a separate fund for the benefit of the improvement district to be used for its operation.

Disposition of other receipts and charges

CHAPTER 4. WARRANTS

Article 1. Payment of Claims

24600. No claim shall be paid by the treasurer until allowed by the board, and only upon a warrant signed by the president and countersigned by the secretary.

Manner of paying claims

24601. All claims against any district presented by any officer or employee for mileage, personal expenses, or for money expended by the claimant for the district shall be filed with the board upon a form furnished by the district.

Mileage, personal expenses, etc

24602. Claims set forth in Section 24601 shall be itemized in detail to show:

Same Requisite data

- (a) Date of each expenditure.
- (b) Place where the expenditure was made.
- (c) Purpose for which any money claimed was expended.
- (d) Miles traveled and purposes of trips for which mileage is claimed.

(e) Any other matters the board may require.

24603. The officer or employee presenting any claim provided for in Section 24601 shall verify it before the secretary, who is authorized to administer oaths for that purpose, or before any person authorized by law to administer oaths.

Same Verification

24604. The verification shall state in substance all of the following:

Statements in verification

(a) The money claimed was actually expended or the mileage stated was actually traveled for the district in pursuance of the duties of the officer or employee presenting the claim.

(b) The claim is presented in good faith and has not been previously paid.

Article 2. Warrants Payable at Future Times

24625. If any contract or lease for the acquisition of property provides for any future payments by the district, warrants may be issued, on order of the board, for the payments, which warrants shall be made payable at the times provided in the contract or lease.

Future payments under contract or lease

24626. When a particular purpose or emergency assessment has been authorized, warrants in an amount equal to the amount of the assessment may be issued on order of the board to carry out the purpose for which the assessment was authorized. These warrants shall be made payable at the time or times that the board estimates that they can be paid from the proceeds of the assessment.

Particular purpose or emergency assessments

Registered warrants	24627. Any outstanding registered warrants and their accrued interest may be refunded by the issuance of warrants payable at stated times fixed by the board. These warrants may be exchanged for the registered warrants or sold for not less than their par value to provide funds for the payment of the registered warrants or any of them and their accrued interest.
Consideration for which issuable	24628. Warrants payable at a future time or times may be issued in consideration of money loaned to the district for the purchase of any of its outstanding bonds or the refinancing or retiring of any outstanding contract. The annual interest payable on these warrants shall be less than the annual interest on the bonds purchased or contract refinanced or retired with the proceeds of the warrants.
Interest requirement	
Purpose for which issuable	24628.5. Warrants payable at a future time or times may also be issued to obtain funds or property for any lawful purpose of the district; provided, that, unless approved by the commission, the total amount of warrants payable in any one year shall not exceed one-fourth of 1 per cent of the total valuation of the land in the district according to the last equalized assessment roll.
Limitation	(Added by Stats. 1943, Ch. 685.)
Interest rate	24629. Any warrant authorized in the preceding sections of this article shall draw interest at a rate to be fixed by the board not to exceed 6 per cent per year payable annually or semiannually as the board may prescribe.
Bearer interest coupons	24630. Coupons payable to bearer in a form and signed as prescribed by the board may be attached to warrants payable at a future date to evidence their interest.
Issuable prior to levy of first district assessment	24631. Warrants of any district may be issued to evidence the indebtedness allowed to be incurred prior to the levy of the first district assessment, bearing interest fixed by the board at not more than 7 per cent per year. These warrants shall be made payable on a date not later than the first day of July next after the first annual assessment in the district is levied.
Payment out of proceeds of sale or lease	24632. If any district owns any property which it is authorized to lease or sell, its board may in the contract providing for the issuance of warrants payable at a future time, agree that the proceeds of the lease or sale of the property, not required by law to be used for other purposes, shall be allocated to the payment of these warrants.
Limitation on maturity	24633. No warrants issued pursuant to this article made payable more than five years from the date of issuance shall be valid unless their issuance is authorized by a majority of the voters voting at an election called by the board for the purpose of determining whether or not the warrants shall be authorized.
When election required	
Conduct of election	24634. Notice of the election shall be given and the election shall be held and the result determined as nearly as practicable in the manner provided for bond elections.

Article 3. Registration of Warrants

24650. The provisions of this article are applicable only to the following types of warrants: Types affected

- (a) Warrants made payable on demand.
- (b) Warrants issued to evidence the indebtedness allowed to be incurred prior to the levy of the first district assessment.

24651. Whenever any warrant of a district is presented to the treasurer for payment when funds are not available for its payment, it shall thereafter draw interest at a rate determined by resolution of the board but not exceeding 7 per cent per year until public notice is given that funds are available for its payment. Presentation when funds unavailable  
Interest

24652. Upon the presentation of any warrants for payment when funds are not available to pay them, the treasurer shall indorse on them all of the following: Same Indorsement by treasurer

- (a) "Funds not available for payment."
- (b) Date of presentation.
- (c) Rate of interest that the warrants will thereafter bear.
- (d) His signature.

24653. A warrant so indorsed is a registered warrant. Effect of Indorsement

24654. The treasurer shall keep a record showing all of the following: Duty of treasurer

- (a) Number and amount of each registered warrant.
- (b) Date of its issuance.
- (c) Person in whose favor it was issued.
- (d) Date of its presentation for payment.

24655. Whenever there is sufficient money available in the treasury to pay all outstanding registered warrants or whenever the board orders all registered warrants presented for payment prior to a certain date to be paid and there is sufficient money available for the payments, the treasurer shall give notice to that effect. Notice of available funds

24656. The notice shall state that the treasurer is prepared to pay all registered warrants or all registered warrants presented for payment prior to the date fixed by the board. Statement in notice

No further description of the warrants entitled to payment need be made in the notice.

24657. The notice shall be published in a newspaper published in the district, or if none is published in the district, in a newspaper published in any affected county, or if none is published in any affected county, the treasurer shall post the notice conspicuously at the office of the district. Publication of notice

24658. All warrants designated in the notice shall cease to draw interest at the time of the first publication or posting of the notice. Interest ceases

24659. Upon the presentation of any warrant designated in the notice, the treasurer shall pay it together with the interest due on it from the date of its original presentation for payment to the date of the first publication or posting of the notice. Payment on presentation

Entries by treasurer	24660. The treasurer shall enter all of the following in the record of registered warrants he is required to keep: <ul style="list-style-type: none"> <li>(a) Dates of the payment of the warrants.</li> <li>(b) Names of the persons to whom payments are made.</li> <li>(c) Amount paid to each person.</li> </ul>
Limitation on action to enforce payment	24661. No action or proceeding shall be maintained to enforce the payment of any registered warrant or to require the levy of an assessment therefor unless the action or proceeding is commenced within four years from the date of the original presentation of the warrant to the treasurer for payment.
Agreement regarding payment	24662. A district may, subject to the consent of the commission, enter into agreement either individually or collectively with the holder or holders of any registered warrants fixing the time of, method of, and allocation of funds for the payment of the warrants and may in this agreement or otherwise waive the time of commencing any action or proceeding thereon.
Waiver of limitation on action	

## CHAPTER 5. PROVISIONS APPLICABLE TO BONDS AND WARRANTS

### Article 1. Surrender of Bonds and Warrants

Surrender for cancellation	24735. Any owner of any bonds or warrants of a district may surrender them to the district by giving the bonds or warrants to the secretary for cancellation.
Order to cancel	24736. The board shall then order the bonds or warrants canceled.
Obligation of district ceases	24737. Upon the making of the order, the bonds or warrants shall cease to be an obligation of the district as of the time of their presentation to the secretary.
Other methods of releasing obligations	24738. This article does not restrict any other method of releasing obligations of a district to it.

### Article 2. Modification of Bonds and Warrants

Purposes	24760. If a district desires to extend the time or times of maturity of any or all of its bonds or warrants payable at stated times or to reduce the rate of interest thereon or to effect any combination of these, it may either:
Methods	<ul style="list-style-type: none"> <li>(a) Enter into an agreement in writing with the holders of the bonds or warrants affected, specifying the changes in dates of maturity, rate or rates of interest, or both.</li> <li>(b) Propose a plan of composition of its outstanding indebtedness which involves changes in dates of maturity, rate or rates of interest, or both.</li> </ul>
Maximum interest rate	24761. The rate of interest specified in the agreement or plan shall not exceed 6 per cent per year.
When interest payable	24762. All interest coupons shall be payable on the first day of January or the first day of July.
Submission of agreement	24763. The agreement or plan may be submitted to the commission.

24764. If the commission approves the agreement or plan, the board may call an election to submit to the voters the question whether or not the bonds or warrants shall be modified as provided in the agreement or plan. Election on question

24765. Notice of the election shall be given and it shall be held and its result declared as nearly as practicable as in the case of bond elections. Conduct of election

24766. If a majority of the votes cast for and against the proposal is in favor of modifying the bonds or warrants, the proposal is approved. Result of vote

24767. An agreement or plan may not be carried out pursuant to this article until a proposal therefor is approved by the voters, and a plan may not be carried out until it is either: Conditions of carrying out plan

(a) Agreed to in writing by all of the holders of bonds and warrants affected.

(b) Confirmed by a decree of any United States District Court in accordance with the provision of the National Bankruptcy Act, as amended.

24768. Upon the presentation to the secretary of any of the bonds or warrants covered by the agreement or plan, he shall indorse on them the date to which their maturity is extended and shall attach to them coupons with his signature or a facsimile of it to evidence the semiannual interest from the time or times of the original maturity of the bonds or warrants to the new maturity date or dates. Indorsement of new terms

24769. If the agreement or plan provides for a reduction in the rate of interest on the bonds or warrants before the original time or times of their maturity, new coupons shall be attached to the bonds or warrants to evidence the reduced interest. Any old coupons evidencing the interest originally provided shall be detached by the secretary from the bonds or warrants and canceled. Reduction in interest rate

24770. Each bond or warrant presented and indorsed shall continue as an obligation of the district and shall not become due until the date specified in the agreement or plan. Date of maturity

24771. This article does not amend, modify, or limit any other provision of law for changing the date or dates of maturity of outstanding obligations of a district, but provides an alternative method of extending any obligations whose date or dates of maturity may be changed under any other provision of law. Effect on other provisions of law

## PART 9. BONDS

### CHAPTER 1. CONSTRUCTION BONDS

24950. Construction bonds may be authorized for the purposes of acquiring necessary irrigation, drainage, and power development and distribution works, acquiring the necessary property for these works, acquiring any property necessary Authorized purposes

for the purposes of the district, and otherwise carrying out the provisions of this division.

Estimation  
of amount  
required

24951. The board shall at any of the following times estimate the amount of money it is necessary to raise for the purposes for which construction bonds may be issued:

(a) As soon after the district has been formed as may be practicable.

(b) Whenever the board finds that the construction fund raised by the next preceding bond issue is insufficient or has been exhausted by expenditures therefrom and it is necessary to raise additional money for the purposes for which construction bonds may be authorized.

Surveys,  
examina-  
tions, etc

24952. The board shall cause any surveys, examinations, and drawings, to be made which will furnish the proper basis for making an estimate of the amount of money necessary to be raised.

Same Who  
shall direct

24953. The surveys, examinations, and drawings shall be made under the direction of a competent engineer and shall be certified by him.

Same Pro-  
visions for  
completion  
of work

24954. The surveys, examinations, drawings, and estimate may provide that the works necessary for a completed project shall be constructed progressively during a period of years.

Payment  
of interest

24955. The estimate may include a sum sufficient to pay the interest on the proposed construction bonds for three years or less.

Estimated  
cost of  
inspection

24956. The estimate shall include the estimated cost of inspection required by law of works in course of construction.

Data sub-  
mitted to  
commission

24957. The board shall then submit to the commission the plan of the project, including a copy of the estimate and the engineer's report.

Duty of  
commission

24958. The commission shall forthwith examine the plan and any data in its possession or in the possession of the district and shall make any additional surveys and examinations it deems proper or practicable.

Report of  
commission

24959. As soon as practicable thereafter the commission shall make to the board a report, which shall contain any matters which in the judgment of the commission may be desirable.

Conclusions  
in report

24960. The report may state generally the conclusions of the commission regarding all of the following:

(a) The supply of water available for the project.

(b) The nature of the soil proposed to be irrigated as to fertility and susceptibility to irrigation, the probable amount of water needed for its irrigation, and the probable need of drainage.

(c) The cost of property necessary for a complete and satisfactory project.

(d) The proper dates of maturity for the bonds proposed to be issued.

(e) Its opinion as to whether or not it is advisable to proceed with the proposed bond issue.

24961. If after examination and investigation the commission deems any of the following to be advisable, it shall so state in its report to the board:

(a) The plans submitted should be modified.

(b) The amount of the bonds proposed to be issued should be changed.

(c) Certain conditions should be prescribed to insure the success of the project.

(d) The proposed bond issue should not be authorized.

24962. After receiving the report of the commission or failing to receive it within 90 days after the submission of the plan, estimate, and engineer's report to the commission, the board, if it declares by resolution that the proposed plan of the project or a modified plan recommended by the commission is satisfactory and that the plan or modified plan is feasible, shall make an order determining the amount of bonds that should be issued in order to raise the money necessary to complete the proposed project.

Order by board determining amount

24963. Construction bonds in an amount fixed in the order determining the amount in which they should be issued shall not be issued unless their issuance is authorized at a bond election, and the bonds in the amount fixed shall be issued when their issuance is authorized at a bond election.

Bond election

24964. When any district issues bonds to carry out any plans approved by the commission pursuant to this chapter, the district shall not make any material change in the plans without the consent of the commission.

Consent to change plans

CHAPTER 2. REFUNDING BONDS

Article 1. General Refunding Provisions

25035. Any district may issue refunding bonds for the purpose of refunding any or all of the outstanding bonds and warrants of the district.

Purpose

(Amended by Stats. 1943, Ch. 684.)

[ORIGINAL SECTION]

25035. Any district may issue refunding bonds for the purpose of refunding any or all of the outstanding bonds of the district

25036. To issue refunding bonds no survey, examination, drawing, plan, estimate, or report of the commission nor any resolution of the board that the proposed plan of the project is satisfactory is required, but in lieu thereof the board desiring to refund any bonds of the district shall submit to the commission its proposed plan for refunding the bonds.

Procedure

25037. Any district may make any expenditures or with the approval of the commission may incur indebtedness and issue warrants therefor for the purpose of paying the expenses incident to the making and execution of any refunding plan or any modification of it.

Payment of incidental expenses

25038. If the refunding plan is approved by the commission, the board shall call an election for the purpose of authorizing the issuance of the refunding bonds.

Election

Conduct of election	25039. Notice of the election shall be given and it shall be held and its result determined and declared substantially in the manner provided for a bond election, except that a majority vote only is required for the authorization of refunding bonds.
Necessary vote	25040. Any issue of refunding bonds may in the discretion of the board mature serially or at one time.
Maturity	25041. The maturities of refunding bonds shall be fixed by the board subject to the approval of the commission.

### Article 2. Refunding Bond Sinking Fund

Creation	25060. If any issue of refunding bonds are made to mature at one time, the board prior to or at the time of their issuance shall provide for the creation of and payments into a sinking fund for the payment of the bonds in amounts determined by the board with the approval of the commission.
Modification of amount	25061. The amount of sinking fund payments may be modified from time to time by the board with the approval of the commission.
Redemption. Amount in fund, publication of notice	25062. Whenever the sinking fund contains at least ten thousand dollars (\$10,000), the board may publish notice of redemption at least once a week for three successive weeks in some newspaper published in the office county and may publish it in any other newspaper.
Contents of notice	25063. The notice shall set forth all of the following: (a) The amount available for the redemption of the bonds. (b) An invitation for sealed proposals for the sale to the district of any of its outstanding refunding bonds for the payment of which the sinking fund was created. (c) The time and place when the proposals will be opened.
Opening of proposals	25064. All proposals received in response to the notice shall be opened by the board in open meeting at the time specified in the notice or at a time to which the meeting is adjourned.
Rejection	25065. Any or all of the proposals may, in the discretion of the board, be rejected.
Purchase by district at private sale	25066. If no bids are received or if the bids received and accepted are not sufficient to exhaust the money on hand and available for the purpose, the district through its board may purchase at private sale with any available money in the sinking fund any bonds for the payment of which the sinking fund was created.
Maximum sales price	25067. No proposal to sell bonds to the district pursuant to this article at a price in excess of their par value shall be accepted.
Cancellation	25068. All bonds purchased from sinking fund money shall be forthwith canceled.

### Article 3. Authorized Refunding Modification

Submission of proposed modification	25090. When one of the terms of a refunding plan approved by the commission reserves the right to modify the plan one or more times and the board thereafter desires to modify the plan, the board shall submit the proposed modification to the commission for approval.
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25091. If the modification of a refunding plan is approved by the commission, the board shall call an election for the purpose of authorizing the modification of the plan. Election upon approval

25092. Notice of the election shall be given and it shall be held and its result determined and declared substantially in the same manner as a bond election, except that a majority vote only is required for the approval of the modification. Conduct of election  
Necessary vote

#### Article 4. Unauthorized Refunding Modification

25110. The provisions of this article are applicable only to refunding plans which both: Refunding plans affected

(a) Were adopted prior to January 31, 1939.

(b) Then contained no provisions for modification.

25111. The terms of any refunding plan and of the refunding bonds outstanding thereunder may be modified from time to time provided the modification is approved in the manner provided in this article by all of the following: Approval necessary for modification

(a) The commission.

(b) The district.

(c) The holders of all of the outstanding refunding bonds affected.

25112. The approval of the modification by the district shall be given by a resolution of its board and by its voters at an election called by the board. Approval by district and voters

25113. Notice of the election shall be given and it shall be held in substantially the same manner as a bond election, except that a majority vote only is required for approval of the modification. Conduct of election

25114. The approval of the commission shall be given by an order of the commission upon application of the board of the district. Approval of commission

25115. The approval of the holders of outstanding refunding bonds affected by the modification shall be evidenced by either of the following: Approval of holders of outstanding refunding bonds

(a) The written consent of all of the owners and holders of the bonds.

(b) A decree of any United States District Court in accordance with the provisions of the National Bankruptcy Act, as amended, which decree provides that the modification is binding upon the holders and owners of all of the outstanding refunding bonds affected.

25116. If the modification is approved in the manner provided in this article, the district need not issue new refunding bonds and coupons in exchange for outstanding bonds and coupons the terms of which have been modified, but in lieu thereof the district may provide for the indorsement on the outstanding refunding bonds and coupons affected of the terms of the modification or a reference to its terms if contained in an instrument of modification or modified refunding plan, all as provided in the modification. Indorsement of modification

25117. If the modification or modified refunding plan provides for the extension of the time of maturity of all or any Indorsement of new maturity date

of the refunding bonds, the district in lieu of issuing new refunding bonds may indorse upon the face of the refunding bonds extended the new date of their maturity and attach to them new interest coupons to evidence interest payments to become due to the extended date of maturity of the refunding bonds.

Effect of indorsements

25118. All refunding bonds the terms of which have been modified shall continue to be binding outstanding bonds of the district and negotiable instruments irrespective of any indorsement of the terms of the modification or of the extension of the time of payment and shall be payable in accordance with their terms and the provisions of the modification.

Provision for subsequent modification

25119. Any modification of any refunding plan adopted pursuant to the provisions of this article may provide for its subsequent modification with the consent of the holders of any specified percentage of the refunding bonds affected by the modification in the manner provided in it.

### CHAPTER 3. GENERAL BOND PROVISIONS

#### Article 1. Bond Terms

"Bonds"

25200. As used in this chapter "bonds" includes both construction and refunding bonds except as otherwise expressly provided.

Form

25201. Subject to the provisions of this article the board shall prescribe the form of the bonds issued by the district and of the attached interest coupons.

"Issue of bonds,"

25202. An issue of bonds means all of the bonds issued in accordance with a single proposal approved at an election.

Numbering of issue and bonds

25203. Each issue of bonds shall be numbered consecutively as authorized, and the bonds of each issue shall be numbered consecutively.

Fixing dates

25204. The board shall fix the date of each issue of bonds and may divide any issue into two or more divisions and fix different dates for the bonds of each respective division.

Same Requisites

25205. The date of any bond shall be subsequent to the date of the election at which its issuance was authorized and prior to that of its delivery to a purchaser from the district.

Presumption as to date of issue

25206. The date of issue of any bond shall be deemed to be the date of the bond appearing on its face.

Denominations

25207. The board shall fix the denominations of the bonds, which shall be not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000).

Interest

25208. The bonds shall bear interest at a rate not to exceed 6 per cent per year to be fixed by the board.

Same Payment

25209. The interest shall be payable on the first day of January and the first day of July of each year.

Places of payment

25210. The board shall designate the places at which the bonds and the interest thereon shall be payable.

Legal tender

25211. The bonds shall be payable in lawful money of the United States.

25212. Each bond shall be made payable at a given time for its full face value and not for a percentage thereof. When and how payable

25213. The principal on bonds shall be payable on the first day of January or the first day of July of the years designated by the board. Principal payments

25214. In no case shall the maturity of any bond be more than 50 years from its date. Maximum maturity

25215. When bonds are made callable, a statement to that effect shall be set forth on the face of the bond. Callable bonds

25216. Each bond shall be signed by the president and secretary then in office at any time between the date of the bond and its delivery to a purchaser from the district. Signature on bonds

25217. The seal of the district shall be impressed on each bond. Seal

25218. The interest coupons shall be signed by the secretary then in office at any time between the date of the bond and its delivery to a purchaser from the district. The signature of the secretary may be made by facsimile. Signature on interest coupons

25219. Unless otherwise provided in the proceedings for the issuance of the bonds, they and the interest on them shall be paid from money derived from an annual assessment upon land or charges which in the discretion of the board are fixed and collected in lieu thereof and all land shall be and remain liable to be assessed for these payments. Methods of providing payments

## Article 2. Payment Solely from Revenue

25240. As used in this article and Article 3 of this chapter "revenue" means all or any part of any source or sources of payment excluding assessments but including the proceeds of any existing or proposed contract or contracts. "Revenue"

25241. If in the judgment of the board it is desirable that the principal or interest or both of any bonds or any part of the principal or interest be payable solely from revenue designated by the board, the board with the approval of the commission may so provide by resolution adopted at or prior to the time of the issuance of the bonds. Provision by resolution

25242. If any or all of the principal of any bonds is made payable only from revenue, the board shall cause a brief statement of the limitations upon the payment of principal or portion thereof to be set forth in the bonds. Statement of payment limitation in bond

25243. If the limitations affect the payment of the interest of the bonds or any part thereof, a brief statement of the limitations shall be set forth in the interest coupons representing the interest and also in the bonds to which the interest coupons are appurtenant. Same in interest coupons

25244. If the limitations affect the payment of only a portion of the interest which will accrue on any bonds, the board may provide either that: Limitation on portion of interest payment

(a) The entire installment of interest payable on any interest payment date shall be represented by a single coupon which shall contain a brief statement as to the portion of interest subject to the limitations.

(b) The portion of interest not subject to the limitations and the portion of interest subject to the limitations shall be represented by separate interest coupons, the coupons representing the portion of the interest as to which limitations exist containing a brief statement of the limitations.

Restrictive  
liability for  
payment

25245. If any board with the approval of the commission provides that the principal or interest or both of any bonds or any portion of the principal or interest or both shall be payable solely from designated revenue, neither the district nor any officer thereof shall be held for payment otherwise.

### Article 3. Allocation of Revenue to Bond Payment

Allocation  
of revenue

25260. Any designated revenue may by resolution of the board be allocated to the payment of the whole or any portion of the principal or interest or both of any bonds.

Purposes

25261. The allocation may be for either or both:

(a) Payment of the whole or any part of the principal or interest or both of any bonds payable solely from revenue.

(b) As additional security for the payment of the whole or any part of the principal or interest or both of any bonds payable from assessments.

Sole use of  
revenue

25262. Until the payment or retirement of the bonds for the benefit of which an allocation was made, the revenue allocated shall be applied solely to the payment of the obligation specified in the allocating resolution.

For whose  
benefit

25263. An allocation may be made for the exclusive benefit of any one or more issues or portions of issues of bonds of a district designated in the allocating resolutions or in the discretion of its board for the benefit of any bonds of the district at any time issued or outstanding.

Period of  
irrevocability

25264. Any allocation shall be irrevocable until all of the bonds for which the allocation was made and their appurtenant coupons have been paid or retired.

### Article 4. Allocation of Revenue to Reserve Fund

Irrevocable  
allocation to  
reserve fund

25280. Any sources of revenue of any district may by order of its board with the approval of the commission be irrevocably allocated to a reserve fund established to pay the interest or principal of any bonds.

### Article 5. Callable Bonds

Redemption  
prior to  
maturity

25300. With the approval of the commission a district may by resolution of its board adopted at or prior to the time of issuing any bonds then proposed to be issued, provide for the call and redemption prior to their fixed maturity of any of the bonds.

Manner of  
redemption

25301. Callable bonds may be redeemed in addition to other methods permitted in the following manner:

(a) In numerical order or by lot as prescribed in the resolution.

(b) On any interest payment date prior to their fixed maturity.

(c) At not exceeding their par value and accrued interest or on the terms provided in the resolution.

(Amended by Stats. 1943, Ch. 1054.)

[ORIGINAL SECTION]

25301. Callable bonds may be redeemed in addition to other methods permitted in the following manner:

(a) In numerical order or by lot as prescribed in the resolution.

(b) On any interest payment date prior to their fixed maturity.

(c) At not exceeding their par value and accrued interest.

25302. Notice designating the bonds called for redemption shall be published once a week for three successive weeks in a newspaper of general circulation printed and published in the office county. Notice by publication

25303. The first publication of the redemption notice shall be not less than 30 days nor more than 90 days prior to the date fixed for redemption. Date of first publication

25304. If on the date fixed for redemption the district has provided funds available for the payment of the principal and interest of the bonds called, interest on them ceases. When interest ceases

Article 6. Bond Issuance

25325. A district may sell any bonds from time to time in such quantities as may be necessary and most advantageous to raise money for the purposes for which they were authorized. Authorized purposes

25326. Before any sale the board shall by resolution entered on its minutes set forth all of the following: Contents of resolution

(a) Its intention to sell a specified amount of the bonds.

(b) The day, hour, and place of sale.

25327. The board shall give notice of the sale by publication for at least three weeks in some newspaper published in the office county and in any other newspaper at its discretion. Notice of sale by publication

25328. The notice shall state that sealed proposals will be received by the board at the district office for the purchase of bonds until the day and hour specified in the resolution. Contents of notice

25329. At the time specified the board shall open the proposals and award the purchase of the bonds or any portion of them to the highest responsible bidder or bidders. Awarding purchase

25330. No proposal shall be accepted which is not accompanied by a certified check for a reasonable percentage of the amount of the bid as determined by the board, but in no event less than two per cent, to apply on the purchase price of the bonds. The amount of the check shall be forfeited if after the acceptance of his proposal the bidder refuses to complete his purchase on the terms stated in his proposal. Deposit  
Forfeiture

25331. The board may reject any or all bids. Rejection of bids

25332. In case no award is made, the board thereafter may either readvertise the bonds or any part of them for sale or sell them at private sale. Readvertisement of private sale

25333. No sale of bonds at private sale shall be valid unless approved by the commission. Private sale  
Approval by commission

Exchange of construction bonds 25334. A district may exchange its construction bonds for any property or interest in property which the district might acquire with the proceeds of the bonds, if sold, or for the capital stock of any corporation owning the property, upon terms the board deems best.

Disposition of refunding bonds 25335. Any refunding bonds may be either:  
 (a) Sold from time to time in the same manner as other bonds of the district.  
 (b) Exchanged for other bonds or warrants of the district upon terms approved by the commission.  
 (Amended by Stats. 1943, Ch. 684.)

## [ORIGINAL SECTION]

25335. Any refunding bonds may be either:  
 (a) Sold from time to time in the same manner as other bonds of the district.  
 (b) Exchanged for other bonds of the district upon terms approved by the commission.

Cancellation 25336. Any outstanding bonds refunded or exchanged shall be immediately canceled by the treasurer.

## Article 7. Bond Cancellation

Resolution 25350. Whenever the whole or any portion of any issue of bonds of any district remains unissued for more than one year after the date of the election at which the bonds were authorized, the board, by a resolution adopted by a two-thirds vote of the membership of the board, may cancel all or any of those bonds and all coupons appurtenant to them.

Same Date of consideration 25351. Whenever a resolution to cancel bonds is offered, its consideration shall be postponed to a date fixed by the board which is subsequent to final publication of the resolution.

Same Publication 25352. The resolution together with a notice stating the time fixed by the board for the consideration of the resolution shall be published once a week for at least two successive weeks in a newspaper published in the office county.

Same Effect of adoption 25353. After the adoption of a resolution to cancel bonds no other bonds shall be issued in pursuance of the proceedings taken in relation to the issuance of the bonds so canceled.

Destruction 25354. Any bonds and coupons so canceled shall be destroyed under the direction of the board.

## PART 10. ASSESSMENTS

## CHAPTER 1. ASSESSMENT

## Article 1. Assessment Book

Land 25500. As used in this part "land" includes city and town lots and excepts improvements.

Improvements 25501. As used in this part "improvements" includes trees, vines, alfalfa, all growing crops, and all buildings and structures.

Time 25502. Annually, between the first Mondays in March and June the assessor shall assess all land in his district to the persons owning, claiming, possessing, or controlling it, except

Exception

that if all funds required to be raised are raised other than by assessment, no assessment need be levied and no assessment roll need be prepared or equalized.

(Amended by Stats. 1943, Ch. 916.)

[ORIGINAL SECTION]

25502. Annually, between the first Mondays in March and June the assessor shall assess all land in his district to the persons owning, claiming, possessing, or controlling it.

25503. All of the land shall be assessed at its full cash value as of the first Monday in March of that year. Land valuation

25504. The assessor shall prepare an assessment book with appropriate headings, in which shall be listed all of the land. Assessment book

25505. The book shall contain: Contents

(a) The name of the assessee if known to the assessor, and if the name is not known to the assessor, "unknown owners."

(b) A description of the land sufficient to identify it.

(c) An estimate of the number of acres except in the case of city or town lots.

(d) The cash value of the land.

(e) A separate designation and description of any land subject to a different rate of assessment from other land.

(f) A column for showing the changed valuations after equalization.

(g) Any other things required by the board.

25506. Columns with the headings "Lot" and "Block" or either of them may be provided in the assessment book for the designation of lots and blocks or either of them in any city, town, or recorded subdivision. Columns

25507. Land as to which a partial redemption has been effected shall thereafter be separately described on the assessment book. Partially redeemed land

25508. On or before the first Monday in August in each year the assessor shall complete his assessment book and deliver it to the secretary. Completion and delivery

Article 2. Land Escaping Assessment

25525. Any land which should have been assessed escaping the payment of any assessment for any reason shall in addition to its current assessment be entered in the assessment book by the assessor at the valuation which he deems proper for the year of the escaped assessment. Assessing escaped land

25526. The additional assessments on land escaping the payment of an assessment shall be equalized as provided in this part for current assessments. Equalization of additional assessment

25527. At the time of levying the current assessment the district by its board shall levy on land escaping the payment of an assessment an additional assessment at the rate fixed in the year of the escaped assessment. If no rate was legally fixed in that year, the district shall levy an assessment on the land at the rate which should have been computed in that year to raise the amount of money then required by the district. Rate of additional assessment

When payable 25528. The additional assessments shall be payable at the same times as the current assessment, and if not paid, shall be subject to like penalties and proceedings to enforce collection.

### Article 3. Equalization

Notice of meeting 25550. Upon receiving the assessment book from the assessor the secretary shall immediately give notice of its receipt and of the time, fixed by the board, when the board acting as a board of equalization will meet to equalize assessments.

Publication of notice 25551. The notice shall be given by publication at least twice in a newspaper published in each affected county and if the office county is not an affected county, also in a newspaper published in the office county.

Date of first publication 25552. The notice shall be first published at least 20 days and not more than 30 days before the time fixed for the first meeting of the board as a board of equalization.

Failure to publish 25553. Failure to publish the equalization notice in any county other than the office county shall not affect the validity of any assessment on land in a county in which notice was published.

Inspection of assessment book 25554. Until the equalization is finished, the assessment book shall remain in the district office in the possession of the secretary for the inspection of all persons interested.

Hearing as board of equalization 25555. On the day specified in the notice of equalization, the board shall meet as a board of equalization to hear and determine objections to the valuation, acreage, or any matter pertaining to the assessment coming before it.

Duration 25556. The board acting as a board of equalization shall continue in session from time to time as long as may be necessary but not to exceed 10 days exclusive of Sundays.

Change in assessment 25557. The board acting as a board of equalization shall order any changes in the assessment that it deems just.

Secretary to make changes 25558. The secretary shall be present during the equalization proceedings and shall make all changes ordered in the assessment book.

Determination of gross assessed valuation 25559. Within 10 days after the close of the equalization session the secretary shall add the total values and determine the gross assessed valuation of the lands after final equalization by the board.

## CHAPTER 2. LEVY

### Article 1. Amount of Assessments Generally

Time of levy 25650. Each district by its board each year within 15 days after the close of its session as a board of equalization shall levy an annual assessment upon the land within the district in an amount sufficient to raise all of the following:

Amounts (a) Interest due or that will become due on all outstanding bonds of the district and interest which the board believes will become due on district bonds authorized but not sold, all respectively before the close of the next ensuing calendar year.

(b) Principal of all bonds of the district that have matured or that will mature before the close of the next ensuing calendar year.

To the extent that provision is otherwise made as permitted by law for the payment of bond principal and interest, levies for principal and interest pursuant to this section need not be made.

25651. (a) If a refunding bond plan or modification of it provides for the raising of a fixed amount each year to be applied to the payment of interest on or redemption of refunding bonds in the manner provided in the refunding plan or modification of it, the annual assessment shall include a levy in the amount required to be raised by assessment in that year pursuant to the plan or modification of it.

(b) If the proceedings in connection with the issuance of refunding bonds or modification of them provides for the raising of an amount to be paid annually into a sinking fund to pay the principal or interest of the refunding bonds, the annual assessment shall include a levy in an amount sufficient to provide the sinking fund payments for the current year. The amount required to be raised for the sinking fund shall be reduced by the amount of surplus funds from other sources in the sinking fund in excess of the amount required to be therein at the time of levying the current annual assessment.

25652. The annual assessment shall also include a levy sufficient to pay all of the following:

(a) Sums due or that will become due from the district before the close of the next ensuing calendar year on account of rentals or charges for property acquired by the district under lease or contract.

(b) Sums due or that will become due from the district before the close of the next ensuing calendar year on account of contracts for power or fuel for the pumping of water for irrigation within the district, the payment of the cost of which power or fuel has not been provided for in any other manner.

(c) All outstanding warrants of the district due or to become due before the close of the next ensuing calendar year.

(d) All obligations of the district which have been reduced to judgment.

25653. The annual assessment may include a levy sufficient to raise any or all of the following:

(a) The amount that the board determines is necessary for a depreciation fund for the replacement or reconstruction of any specific units of its works.

(b) The amount that the board determines is needed to be raised by assessment for any district purposes not exceeding 2 per cent of the aggregate value of the land according to the latest equalized assessment.

(c) An amount not exceeding 1 per cent of the total assessed value of the land that the board deems proper to pay

into the bond fund to be used for the purchase of bonds of the district not yet due or for payment into a fund to pay such bonds as they become due.

**Same** 25654. The annual assessment may include a levy on land included by inclusion proceedings subsequent to formation of the district sufficient to pay the obligations as they accrue assumed by the included land in the proceedings including it.

**Charges in lieu of assessments** 25655. A district may in lieu either in whole or in part of levying the annual assessments for district purposes use any revenue derived prior to or during the next ensuing calendar year from charges which the district may fix and collect pursuant to Section 22280.

**Amounts added to assessment** 25656. At the time of levying the annual assessment, there shall be added by the board to the annual assessment on land within any improvement district within any district:

(a) The installment, if any, for which the land is liable in that year by reason of an improvement district assessment levied pursuant to Chapter 1 or 2 of Part 7 of this division.

(b) An amount which the board may consider necessary for the operation of the works in or for the improvement district for the ensuing year.

#### Article 2. Completion Assessments

**Conditions for levy** 25670. A district shall by levy of a completion assessment provide for the completion of a plan of works adopted and the acquisition of necessary property, water, and water rights therefor when either:

(a) The money raised by the sale of authorized bonds is insufficient and additional bonds are not voted for these purposes.

(b) Bonds voted are unavailable for these purposes and additional bonds are not voted therefor.

**Prerequisites** 25671. A completion assessment shall not be levied until both:

(a) An estimate of the amount required to complete the plan has been made by the board.

(b) A proposal for making the levy has been approved by the voters.

**Order of submission** 25672. Before a completion assessment proposal is submitted to the voters, an order of submission shall be entered in the minutes of the board, stating:

(a) The amount to be levied.

(b) The purpose of the levy.

(c) The day of the election.

**Notice of election** 25673. Notice of the election shall be given by both:

(a) Posting notices in three public places in each election precinct in the district for at least 20 days.

(b) Publication in a newspaper published in the office county, once a week for at least three successive weeks.

**Same Contents** 25674. The notice of the election shall specify both:

(a) The day, hours, and polling places in each precinct for holding the election.

(b) The amount of assessment proposed to be levied.

25675. At the election the ballots shall contain the words "Assessment—Yes" and "Assessment—No" or equivalent words. Contents of ballots

25676. The election shall be held and the result determined and declared as nearly as practicable in conformity with the provisions governing general elections. Conduct of election

25677. If a majority of the votes cast at the election are "Assessment—Yes," the district by its board shall levy an assessment in the amount stated in the order of submission. Levy upon approval by voters

25678. If a majority of the votes cast are "Assessment—No," the result of the election shall be entered of record. Vote against levy

25679. No informalities in the conduct of the election shall invalidate the election if fairly conducted. Informalities in conduct

Article 3. Particular Purpose Assessments

25700. The amount of an assessment levied under this article is not limited by any other provision of this part. The levy of an assessment under this article does not limit the amount of any other assessment levied under this part. Amounts not limited

25701. The board may at any time call an election to submit to the voters a proposal to levy a particular purpose assessment to be applied to any of the purposes of the district. Submission of proposal at election

25702. The notice of the election shall set forth the following: Notice of election

(a) The day, hours, and polling places in each precinct for holding the election.

(b) The amount of money proposed to be raised by the assessment.

(c) A general statement of the purposes for which it is intended to be used.

(d) If the board so determines, a statement both that the assessment shall be levied in two or three annual installments and the amount of the installment to be levied each year

25703. At the election the ballots shall contain the words "Assessment—Yes" and "Assessment—No," or equivalent words. Contents of ballots

25704. The election shall be held and the result determined and declared as nearly as practicable in conformity with the provisions governing bond elections. Conduct of election

25705. If a majority of the votes cast at the election are "Assessment—Yes," the district by its board shall at the time of the levy of the annual assessments levy a sum sufficient to raise the amount voted or if the notice of election provides for annual installments, then a sum sufficient to raise the amount of the installment provided in the notice to be raised in the particular year. Action on approval by voters

Article 4. Emergency Assessments

25725. In cases of emergency by which the flow of water in a canal or other supply is interrupted, the amount of the cost of the repairs not to exceed in any one year forty thousand dollars (\$40,000) may, in addition to any other assessments, be levied by the adoption of a resolution by at least Conditions of levy

four-fifths of the members of the board at the time of the levying of the annual assessment, without the submission of a proposal for the levy to the voters.

### CHAPTER 3. ASSESSMENT RATE

#### Article 1. Regular Rate

- Where entered** 25800. The secretary annually prior to delivering the assessment book to the collector shall compute and enter in a separate column of the assessment book the respective sums in dollars and cents to be paid as an annual district assessment on the land listed.
- How computed** 25801. The annual rate of assessments shall be equal to the sum to be raised for district purposes divided by 85 per cent of the aggregate equalized assessed value of the land as it appears on the assessment book for the assessment year, the 15 per cent being deducted for anticipated delinquencies.
- Special rate adjustment** 25802. If any land is subject to a special rate of assessment for district purposes, the rates of assessment shall be adjusted to produce the sum to be raised computed upon the 85 per cent of the aggregate equalized assessed value.
- Limited assessments** 25803. Limited assessments shall be computed and entered by the secretary and collected as a part of the annual assessment.
- Improvement district assessment** 25804. Annual installments of an improvement district assessment shall be entered in the assessment book by the secretary.
- Same Operation assessments** 25805. Operation assessments for an improvement district shall be computed upon the same valuation on land within the improvement district and entered in the same manner as the district annual assessment.
- Unpaid charges for water, etc** 25806. In case any charges for water and other services or either remain unpaid at the time specified for the delivery of the assessment book to the collector, the amount of the unpaid charges may be added to and become a part of the annual assessment levied upon the land upon which the water for which the charges are unpaid was used and upon the land subject to the charges for any other district services and shall constitute a lien on that land.
- Lien**
- Same: Addition to first installment** 25807. If the annual district assessment is payable in two installments the unpaid charges may be added to and become a part of the first installment.
- Date of delivery of assessment book** 25808. On or before the first day of November the secretary shall deliver the assessment book to the collector.

#### Article 2. Special Rate

- Petition Allegations** 25825. Any person having an interest in any land within the district may file with the secretary a verified petition alleging all of the following:
- (a) His land or a described portion of it was when it became a part of the district irrigated from another system of works than the works of or proposed for the district.

(b) It has continued ever since to be exclusively so irrigated.

(c) It is entitled to a special rate of assessment.

25826. The petition shall request that the board determine what proportion of the regular rates of assessment in the district should be used in levying assessments on the land described in the petition. Same Request

25827. A fee of ten dollars (\$10) shall be paid to the secretary before the filing of each petition for a special rate of assessment. The money shall be applied to the cost of the publication of the notice and other expenses of the hearing. If there is any balance after the conclusion of the hearing, it shall be returned to the petitioner or divided among the petitioners contributing thereto in proportion to the respective areas described in their petitions. Same Fee and its disposition

25828. The board shall set a time and place for the hearing of a petition for a special rate of assessment or of all the petitions if more than one has been filed and shall give notice of it in a newspaper published in the office county. Same. Publication of notice of hearing

25829. The notice for a special rate of assessment hearing shall state all of the following: Contents of notice

(a) Petitions have been presented to the board praying for a determination that certain land, which need not be described in the notice, is entitled to a special rate of assessment.

(b) The names of the petitioners.

(c) The time and place set for the hearing.

25830. The board shall meet at the time and place set for the hearing and proceed in the order it deems proper to hear the petitions and shall hear all competent and relevant evidence offered in support of any petition or in opposition to it and may adjourn the hearing from time to time. Hearing

25831. After the conclusion of the hearing, if the board finds that any of the land described in any petition has been irrigated as alleged and is not and will not be benefited by the operations of the district in a manner that would justify its assessment at the regular rate of assessment, the board shall reduce the rate of assessment on the land in an order entered in full upon its minutes. Findings

25832. The order shall: Action of board

(a) Describe the land entitled to a special rate of assessment or the respective parcels of it if separate parcels are to be assessed. Contents of order

(b) Fix the proportion of the regular rate of assessment which shall be applied in levying assessments on the land described or on each parcel of it if various parcels are found to be entitled to different special rates in order that the assessments to be levied on this land will be proportionate with the benefits which it receives or will receive from the operations of the district.

25833. A certified copy of an order determining that any land is entitled to a special rate of assessment shall be delivered to the assessor, and thereafter, until notified of a change Copy to assessor

Duties of  
assessor

in the determination, he shall enter the land described in the order separately in the assessment book and designate it so that it may readily be distinguished from other land not entitled to a special rate.

When land  
can not be  
separately  
described

25834. If a determination that any land is entitled to a special rate of assessment is made in any year too late for the land to be separately described in the assessment book but before the annual assessment has been levied, the board shall direct the secretary to make entries in the assessment book that will enable him to compute the assessments at the special rates determined by the board.

Changes in  
determina-  
tion of board

25835. The determination of the board granting or denying a special rate of assessment shall not be changed unless the board on petition of a party affected consents to another hearing or on its own motion causes notice to be served on the owner of the land to show cause why the determination should not be changed, in either of which cases another hearing shall be advertised and held as provided in this article.

## CHAPTER 4. COLLECTION

### Article 1. Collection Generally

When lien  
attaches

25925. The annual district assessment upon land is a lien against the property assessed from and after the first Monday in March of the year in which the assessment is levied.

Publication  
of notice  
by collector

25926. The collector within 20 days after receiving the assessment book from the secretary shall start the publication of a notice specifying all of the following:

- (a) The assessments are due and payable.
- (b) The times when these assessments will be delinquent.
- (c) The penalties for delinquency.
- (d) The time and place at which payment of assessments may be made.

Period of  
publication

25927. The assessment notice shall be published at least once a week for two successive weeks in a newspaper published in the office county and in a newspaper published in each other affected county.

Failure to  
publish

25928. Failure to publish the assessment notice in any county other than the office county shall not affect any assessment on land in a county in which notice was published.

Duty of  
collector

25929. The collector shall attend at the time and place specified in the assessment notice to receive assessment payments.

Legal tender

25930. Assessments shall be paid in lawful money of the United States.

Entry of  
date of  
payment

25931. The collector shall mark the date of payment of any assessment in the assessment book opposite the name of the assessee.

Contents  
of receipt

25932. The collector shall give a receipt to the person making payment, specifying:

- (a) The amount of the assessment.

- (b) The amount paid.
- (c) The description of the property assessed.

### Article 2. Installments

25950. The board may when it so desires and shall, when a written petition signed by a majority of the assessment payers in the district is filed requesting it, pass a resolution providing that thereafter annual assessments, including improvement district assessments or installments thereof but excepting completion assessments, shall be payable in two installments.

Resolution  
for install-  
ment pay-  
ments

25951. The two installments shall be equal unless the resolution specifies different percentages to be paid in each installment, in which case the installments shall be payable as specified in the resolution.

Amount of  
installments

25952. The resolution shall be adopted at or prior to the time of the levy of any annual assessment it is to affect.

Time for  
adopting  
resolution

25953. The resolution may be rescinded or modified only so as to affect any assessment levied subsequent to the rescission or modification.

Restrictions  
on rescis-  
sion or  
modification

### Article 3. Segregation before Delinquency

25975. Any person claiming an interest in any parcel of land described on the current assessment book against which there are no delinquent assessments who desires to have the parcel segregated into two or more portions and separately valued and assessed on the current assessment book may file with the collector of the district an application so requesting, with descriptions sufficient for assessment purposes of each portion into which the applicant desires the parcel to be segregated, valued, and assessed.

Application  
and sufficient  
descriptions

25976. The application may be filed at any time after the current assessment is due but not later than five days prior to the regular meeting of the board in December of the year in which the assessment was levied.

Time for  
filing

25977. The application shall be signed, as evidence of their approval, by each of the persons assessed on the current assessment book with the parcel to be segregated.

Signatures  
required

25978. Each application shall be accompanied by a fee of fifty cents (\$0.50) for each separate portion into which the applicant desires the parcel to be segregated.

Fee

25979. If the portions into which the applicant desires the land to be segregated have separate valuations shown on the current assessment book, the collector shall upon these valuations determine the amount of the current assessment due on each portion.

Basis for  
current  
assessment  
by collector

25980. If the portions into which the applicant desires the land to be segregated do not have separate valuations shown on the current assessment book, the collector shall submit the descriptions of the portions to the assessor.

Descriptions  
to assessors

25981. The assessor shall place a valuation on each described portion, and upon these valuations the collector

Valuation  
by assessor

Duty of collector	shall determine the amount of the current assessment due on each portion as segregated.
Reference of data to board	25982. In either case, upon estimating the assessments due on the segregated portions, the collector shall refer to the board the segregated descriptions, valuations, and estimated assessments due.
Action of board	25983. The board may either: (a) Confirm, modify, or set aside the same. (b) Refuse to authorize the segregation, separate valuation, and assessment.
Aggregate valuations of segregated portions	25984. The aggregate of the valuations of the segregated portions shall be the same as the valuation of the parcel before segregation.
Board's decision final	25985. The decision of the board shall be final, and the collector shall conform with it.
Duties of collector upon board's action	25986. If the segregation and separate valuations and assessments are confirmed or modified, the board shall notify the collector, who shall cause the assessment book to be changed to show the segregation and separate valuations and assessments as confirmed or modified by the board, and he shall separately number the portions as segregated.
Assessments payable separately	25987. The assessment may thereafter be paid separately on any of the portions.

#### Article 4. Modification and Refund of Assessments

Order to collector	26000. A board shall order the collector to cancel or modify, as may be proper, an assessment when it finds that any property has been either: (a) Assessed in any year more than once. (b) Assessed by reason of a clerical error for more than its full cash value. (c) Computed for assessment on an excessive acreage. (d) Assessed while not in the district.
Order to treasurer	26001. On order of the board any assessments, penalties or costs thereon, or portions thereof, shall be refunded by the treasurer if they were either: (a) Paid more than once. (b) Erroneously or illegally collected.
Conditions of order for refund	26002. No order for a refund under this article shall be made except upon a claim both: (a) Verified by the person who paid the assessments, penalties, or costs, his guardian, executor, or administrator. (b) Filed within one year after the making of the payment sought to be refunded.

### CHAPTER 5. DELINQUENCY

#### Article 1. Date and Penalties for Delinquency

Date	26075. Unpaid assessments not payable in installments are delinquent at 5 p.m. on the last Monday in December of the year in which they are levied.
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26076. Whenever assessments are payable in installments, the first installment if unpaid is delinquent at 6 p.m. on the last Monday in December of the year in which the assessment was levied, and the second installment if unpaid is delinquent at 6 p.m. on the last Monday of the following June. The whole amount of completion assessments if unpaid shall become delinquent on the last Monday in December notwithstanding that assessments in the district are payable in installments.

Dates for first and second installments

26077. The collector shall collect on delinquent assessments for the use of the district the following penalties:

Penalties

(a) When assessments are not payable in installments, 5 per cent.

(b) When assessments are payable in installments:

(1) On the first installment, 10 per cent.

(2) On the second installment, 5 per cent.

26078. Upon the assessment, if not payable in installments, or the second installment of it, if payable in installments, becoming delinquent, the collector shall collect, in addition to the assessments due on the delinquent list and the penalties added, costs in the sum of fifty cents (\$0.50) on each parcel of land separately assessed.

Costs

26079. If any duty relating to the assessment, levy, and collection of assessments is performed subsequent to the latest time it should have been performed, the time within which all duties consequent upon the performance of the preceding duty are to be performed shall be extended to allow the elapsing of the intervals required to elapse between the performance of the duties, and assessments shall not become delinquent for at least 30 days after the first publication of notice that the assessments are due and payable.

Late performance of duty  
Effect on other consequent duties

Delinquency date

26080. The assessment book, a copy of any portion of it certified by the collector, or the published list of delinquencies, showing unpaid assessments against any property is prima facie evidence of the assessment, the property assessed, the delinquency, the amount of assessments due and unpaid, and compliance with all forms of law relating to the assessment, equalization, and levy of the assessments.

Prima facie evidence

26081. At any time after any assessment has become delinquent the board may direct the collector not to proceed with the sale of any delinquent property, but to bring suit against the delinquent in the proper court in the name of the district to enforce collection.

Suit to enforce collection

26082. The provisions of the Code of Civil Procedure relating to pleadings, proofs, and trials are applicable to proceedings to enforce collection of assessments.

Same Applicable provisions

26083. In a suit for assessments the district may recover the amount of the delinquent assessments, penalties, and costs of suit.

Amounts recoverable

## Article 2. Publication of List of Delinquencies

- Commencement when not payable in installments  
Commencement when payable in installments  
Contents
26100. When assessments are not payable in installments, the collector shall commence to publish the list of delinquencies on or before the first day of February.
26101. When assessments are payable in installments, the first publication of the list of delinquencies shall not be made before the first day of July nor after the first day of August.
26102. The published list of delinquencies shall contain all of the following information relating to each parcel of land separately assessed on which the assessment is delinquent:
- (a) The name of the assessee.
  - (b) The description of the land.
  - (c) The total amount due, which shall be the aggregate of the assessments, penalties, and costs due thereon.
- Only list required
26103. There need be no delinquent list other than the published list of delinquencies.
- Notice published with list
26104. The collector shall publish with the list of delinquencies a notice, specifying:
- (a) That each parcel separately assessed on which the amount due as shown on the list is not paid will be sold to the district.
  - (b) The time and place of the sale.
- Period and method of publication
26105. The list of delinquencies and notice shall be published once a week for three successive weeks in a newspaper published in the county in which the delinquent property is situated but only information pertaining to and descriptions of land situated in the county need be set forth in the publication in that county.
- Land lying in more than one county
26106. If any land assessed to the same person lies in more than one county, publication may be made in any county in which any portion of the land lies.
- Designation of newspaper
26107. Publication of the list of delinquencies and notice shall be made in the newspaper designated by the board. If assessments are not payable in installments, the designation of the newspaper shall be made by the board on or before the fifteenth day of December of the year in which the assessment was levied. If assessments are payable in two installments, the designation shall be made by the board on or before the fifteenth day of June following the year in which the assessment was levied. If the designation is not made by the board within the time provided in this section, the collector shall select the newspaper.
- Republication due to error
26108. If any error should occur in the publication of the notice of the sale of any delinquent property or the list of delinquencies which might invalidate a sale and the error is discovered prior to sale, the collector shall at once republish the notice of the sale and the items of the list of delinquency as to the property affected by the error, making the republication conform to this article.

Article 3. Assessment Sale

26125. The place of the delinquent sale shall be at a point, designated by the collector, within the district or at the district office. Place of sale

26126. The time of the delinquent sale shall be not less than 21 nor more than 28 days from the date of the first publication of the list of delinquencies or first republication as to property republished. Time

26127. The collector may postpone the day of the delinquent sale from day to day, but the sale shall be made within three weeks from the day fixed in the notice of the sale. If any sale is stayed by legal proceedings, the time during which the sale is stayed shall not be a part of the time limited for making the sale. Limitation on postponement

26128. On the day fixed for the sale in the published notice or on a subsequent day to which the collector may have postponed it the collector shall sell to the district the whole amount of each parcel of property separately assessed upon which the assessments remain unpaid. Property to be sold to district

26129. Thereupon the collector shall as to each parcel sold make an entry "sold to the district" in the assessment book. Entry of sale

26130. After the delinquent sale the collector shall make out in duplicate and sign a certificate of sale for each parcel separately assessed and sold, setting forth all of the following: Certificate of sale

- (a) A description of the property sold.
- (b) The amount for which it was sold.
- (c) A statement that it was sold for a delinquent assessment.
- (d) When the purchaser will be entitled to a deed.

26131. The certificate of sale may be in substantially the following form, the blanks being filled to show the facts in each case: Form

Certificate of Sale No. --  
-----Irrigation District

I, the collector of ----- Irrigation District, certify that on the ----- day of -----, 19---, after giving the required notice, I sold to ----- Irrigation District, the purchaser, for the sum of ----- dollars (\$-----) real property in the county of -----, State of California, described as follows:

(Insert description.)

This land was assessed to -----.

This property was sold for a delinquent assessment levied on it in the year ----- by the district, and the sale price was the sum due and unpaid on the assessment and the penalties and costs.

The purchaser will be entitled to a deed to the property at any time after three years from the date of the sale unless in the meantime the property is redeemed.

Witness my hand and the seal of the district this ----- day of -----, 19---

(District Seal.)

-----  
Collector of ----- Irrigation District

- Disposition of duplicates 26132. Of each of the duplicate certificates of sale one shall be retained by the collector and the other shall be filed in the office of the county recorder of the county in which the property is situated.
- Duty of county recorder 26133. On receiving the certificate of sale, the county recorder shall file it and prepare an index in which in separate columns he shall enter all of the following:  
 (a) Name of the assessee recited in the certificate.  
 (b) Name of the assessing district.  
 (c) Date of sale.
- Assignment of certificate 26134. The district as purchaser may assign any certificate of sale for a consideration of not less than the amount of the assessment, penalties, and costs.
- Notice of assignments 26135. The secretary shall notify the collector of assignments of certificates of sale.
- Mistake relating to ownership 26136. When property is sold for assessments imposed on it as the property of a particular person, no misnomer of the owner or supposed owner or any other mistake relating to the ownership of it affects the sale or renders it void or voidable.

## CHAPTER 6. REDEMPTION AND ITS TERMINATION

### Article 1. Redemption Generally

- Time and manner of redemption 26225. Property sold for delinquent assessments may be redeemed within three years from the date of sale, or thereafter before a collector's deed of the property has been delivered, by payment in lawful money of the United States to the collector of the amount for which the property was sold plus a penalty of three-fourths of 1 per cent per month from the date of sale until redemption.
- Certificates of redemption 26226. On receipt of the redemption money plus the amount of the recorder's fee fixed in this article the collector shall make out duplicate certificates of redemption reciting the payment and stating the date and number of the certificate of sale to which the redemption applies.
- Same To redemptioner 26227. One of the duplicate certificates of redemption shall be given to the redemptioner.
- Same Redemption of part of property 26228. In case of a redemption of part of any property described in a certificate of sale, the part redeemed shall be described in the certificate of redemption.
- Same To county recorder 26229. The collector shall present the other duplicate certificate of redemption to the county recorder in whose office the certificate of sale is on file, and the recorder shall either:  
 (a) Attach the certificate of redemption to the certificate of sale to which it relates.  
 (b) File the certificate of redemption and mark the word "redeemed" or "partially redeemed," as the case may be, and the date and by whom redeemed on the margin of the certificate of sale.
- Same Fee 26230. The county recorder shall collect a fee of fifty cents (\$0.50) for filing each certificate of redemption and making the marginal notations.

26231. When a certificate of sale has been assigned, the collector shall hold the redemption money for and on demand pay it to the holder of the certificate. Right of assignee of certificate of sale

26232. No incorrect statement or estimate of assessments due or amount required to redeem is binding upon a district or its officers unless the incorrect statement or estimate was in writing signed by the collector and relied upon in good faith by the party paying the amount designated. When incorrect statements binding on district

(Added by Stats. 1943, Ch. 648.)

## Article 2. Partial Redemption

26250. Redemption of a portion of any parcel of property separately from the whole parcel of which it is a part may be made as provided in this article at any time prior to the expiration of the period of redemption. Time limit

26251. If the portion to be separately redeemed has a separate valuation shown on the assessment book, the collector shall determine the amount due according to the valuation shown on the assessment book, and redemption of the portion may be made in the manner provided for in Article 1 of this chapter. Separate valuation on assessment book

26252. If the portion to be separately redeemed does not have a separate valuation shown on the assessment book, the collector shall submit the description of the portion to the assessor. When description submitted to assessor

26253. The assessor shall place a valuation on the described property. Valuation by assessor

26254. The collector shall determine the amount due according to the valuation so placed upon the portion upon which separate redemption is requested and shall then refer the proposed redemption to the board. Determination of amount due Reference to board

26255. The board may either:

(a) Confirm, modify, or set aside the valuation of the assessor. Decision of board

(b) Refuse to authorize the separate redemption.

26256. The decision of the board shall be final, and the collector shall conform with it. Decision final

26257. Separate redemption, if authorized by the board, may be made in the manner provided for in Article 1 of this chapter. Manner of separate redemption

26258. The redemptioner of a portion of a parcel of property may also pay that part of the current assessment levied against the parcel of land out of which the portion was separately redeemed, as may be determined by the board to be fair, based upon the valuation placed on the parcel as shown on the current assessment book. Payment of part of current assessment

26259. Upon payment of the amount fixed as the sum to be paid as the current assessment on the portion of land separately redeemed, the collector shall enter on the current assessment book a reference to the order of the board authorizing payment of part of the assessment, the amount paid, and date of payment. Same Duty of collector

Article 3. Deed on Termination of Redemption

Deed to district or its assignee

26275. If property sold for delinquent assessments has not been redeemed and three years have elapsed from the date of its sale, the collector, upon demand, shall deliver a collector's deed to the property to the district or to the assignee holding the certificate of sale.

Contents

26276. Collector's deeds shall contain all of the following: (a) Date of the sale. (b) Statement that no person redeemed the property during the time allowed for its redemption.

Form

26277. The deed made by the collector may be in substantially the following form, the blanks being filled to show the facts in each case:

Collector's Deed

-----Irrigation District

On the-----day of-----, 19----, the collector of-----Irrigation District sold to-----Irrigation District for a delinquent assessment real property situated within the district and in the county of-----, State of California, described as follows:

(Insert description.)

No person has redeemed the property from the sale; the time for redemption has elapsed; and the purchaser has demanded a deed to the property.

Wherefore, I, the collector of-----Irrigation District, grant to-----all of the real property aforesaid.

Witness my hand and the seal of the district this-----day of-----, 19-----

(District Seal.)

----- Collector of ----- Irrigation District

Deed to assignee

26278. If a collector's deed is demanded by an assignee of a certificate of sale, the form of deed shall be amended by striking out the words "the purchaser" and inserting in lieu thereof substantially the following: "----- to whom the certificate of sale has been assigned."

Deed on partial redemption

26279. In case partial redemption has been made, the form of the collector's deed shall be modified to conform to the facts.

Fee for making deed

26280. The collector shall receive from the purchaser for the use of the district two dollars (\$2.00) for making the deed except when the deed is to the district.

District as grantee

26281. When a district is the grantee, the collector shall make duplicate deeds to the property.

Article 4. Effect of Deed

Vests absolute title Exceptions

26300. A collector's deed conveys to the grantee free of all encumbrances the absolute title to the property described in it except when the land is owned by the United States or

this State, in which case it is prima facie evidence of the right of possession.

26301. Where property has been conveyed to a district by a collector's deed, the district shall have the same rights in respect to the property and its rents, issues, and profits as a private purchaser. Rights of district

26302. A collector's deed when acknowledged or proved is prima facie evidence that: Prima facie evidence

- (a) The land was assessed as required by law.
- (b) The land was equalized as required by law.
- (c) The assessments were levied in accordance with law.
- (d) The assessments were not paid.
- (e) At a proper time and place the property was sold as prescribed by law.
- (f) The property was not redeemed.
- (g) The person who executed the deed was the proper officer.

26303. Except as against actual fraud a collector's deed acknowledged or proved is conclusive evidence of the regularity of all of the proceedings from the assessment by the assessor, inclusive, up to the execution of the deed. Conclusive evidence

26304. An action, proceeding, defense, answer, counterclaim, or cross-complaint based on the alleged invalidity or irregularity of any collector's deed executed to the district or based on the alleged ineffectiveness of the deed to convey the absolute title to the property described in it may be commenced or interposed only within one year after the recordation of the deed. Statute of limitations on collector's deed

26305. An action, proceeding, defense, answer, counterclaim, or cross-complaint based on the alleged invalidity or irregularity of any agreement of sale, deed, lease, or option executed by a district in connection with property deeded to it by its collector or based on the alleged ineffectiveness of the instrument to convey or affect the title to the property described in it may be commenced or interposed only within one year after the execution by the district of the instrument. Same on instruments affecting acquired property

26306. The provisions of Sections 26304 and 26305 do not apply in the following cases: Same Exceptions

- (a) Where the assessments for which the property was sold were paid before the sale.
- (b) Where the property was redeemed after the sale.
- (c) Where the land was not subject to assessment at the time it was assessed.
- (d) Where no assessments were due on the land at the time of sale.
- (e) Where fraud is established.
- (f) Where the deed is void on its face
- (g) Where the owner of the land was at the time of the sale a minor or insane person, in which case the earliest time that the statute of limitations begins to run is when the disability is removed.

**Burden of proof** 26307. The burden of proof shall be upon the party urging the invalidity, irregularity, or ineffectiveness of an agreement, deed, lease, or option described in Sections 26304 and 26305 or of any assessments, sales, or assessment deeds of which he complains to show the invalidity, irregularity, or ineffectiveness, and he shall be required to plead specifically the grounds upon which he urges the invalidity, irregularity, or ineffectiveness.

#### Article 5. Recordation of Deed to District

**Requirement for recording deed** 26325. A certificate of the secretary on a collector's deed stating that it has been accepted by the board entitles the deed to be recorded.

**Manner** 26326. A collector's deed to a district may be recorded in the usual manner of recording deeds or as provided in this article.

**Delivery of duplicate deeds to recorder** 26327. Both of the duplicate deeds shall be delivered by the collector to the secretary, and the secretary shall deliver them to the county recorder of the county where the property is situated.

**Retention of one duplicate** 26328. The county recorder shall retain one of the duplicate deeds and use it as a printed form for the purpose of making a record in his office of the recorded collector's deed. This duplicate is a printed form of deed within the meaning of Section 4130 of the Political Code.

**Notations** 26329. The recorder shall note on the duplicate deed retained in his office all of the following:

- (a) Its filing number.
- (b) Exact time of its reception.
- (c) Name of the person at whose request it was recorded.
- (d) Notation by the comparer that the record has been compared.

**Deemed recorded** 26330. The duplicate collector's deed retained by the recorder when properly noted as provided by this article and securely placed in the record books of his office is recorded within the meaning of the law and is constructive notice to all persons.

**Other duplicate returned** 26331. The recorder shall on the other duplicate of each collector's deed make the same notations as on the one retained in his office and return the unrecorded duplicate to the district.

### CHAPTER 7. ASSESSMENT AND COLLECTION BY COUNTY

#### Article 1. Assessment and Levy by County

**Levy by board of supervisors** 26500. If a board neglects or refuses in any year to levy assessments pursuant to this part, the board of supervisors of the office county shall, as provided in this article, perform the duties of the board of the district in respect to levying assessments in the same manner and with the same effect as if they were performed by the board.

**Basis of assessment** 26501. The applicable part of the equalized county assessment rolls of the affected counties shall be the basis of

assessment for the district when its assessments are levied pursuant to this article.

26502. If any land subject to assessment for the purposes of the district does not appear upon a county assessment roll used as the basis of assessment for the district, the land omitted shall be forthwith assessed by the county assessor of the county in which it is situated upon an order of the board of supervisors making the assessment, and a description of the property omitted shall be written in the roll prepared for the district assessments.

Land not appearing on county assessment roll

26503. The board of supervisors shall meet and equalize each assessment made pursuant to this article with the assessment of other land in the district. The same notice shall be given by the board of supervisors of a meeting for the purpose of equalizing the assessment to be made as herein directed as is provided to be given by a district secretary when a board is to meet to equalize assessments.

Equalization

26504. All expenses incurred in levying the assessment shall be borne by the district concerned. Unless the expenses are paid within 60 days from the time when a demand for them is made, they shall be collected by an action commenced by the district attorney of the county whose board of supervisors prepared the assessment roll.

Expenses of levying Action for non-payment

## Article 2. Collection by County

26525. In case of the neglect or refusal of the collector of any district to perform the duties imposed upon him, the tax collector of the office county shall perform his duties and be accountable therefor upon his official bond.

Collection by county tax collector

26526. When any county tax collector collects any assessments for any district, he shall pay the proceeds to the county treasurer of the office county.

Disposition of assessments collected

26527. As to money collected by the county tax collector and paid to the county treasurer, the county treasurer shall perform the duties ordinarily imposed on the treasurer of a district and be accountable therefor upon his official bond.

Duties of county treasurer

26528. The county treasurer shall place the money of the district in a special fund to the credit of the district and shall disburse it to the proper persons for the purposes for which the assessments raising it were levied.

Same

26529. The county treasurer shall not pay any part of the money to the treasurer of the district until the county treasurer is satisfied that all of the valid obligations for which the assessments were levied and for which payment has been demanded have been paid.

Restrictions on payment to district treasurer

## Article 3. Supervision by District Attorney and Attorney General

26550. The district attorney of each office county shall ascertain each year whether the duties relating to the levying and collection of assessments in districts have been performed

Duties of district attorney

or not, and if he learns that the board or any official of any district has neglected or refused to perform any of these duties, he shall notify the board of supervisors or the county official required to perform the duty in the circumstances.

Action to  
compel per-  
formance

26551. Unless the board of supervisors or county official proceeds to perform the duties he has been notified to perform within 30 days after the receipt of notice, the district attorney shall take action in court to compel performance.

Notice to  
other  
officials

26552. The district attorney shall give notice to other officials and take any action necessary to secure the performance in their proper sequence of subsequent duties relating to the levying and collection of assessments.

Duty of  
Attorney  
General

26553. For the enforcement of the levying and collection of any assessment required to be levied and collected for the payment of any debt incurred, when complaint is made to the Attorney General that the district attorney of any county has not performed any duty devolving upon him by the provisions of this article or is not proceeding with due diligence or in the proper manner in the performance of the duty, the Attorney General shall make an investigation. If he finds the charge to be true, the Attorney General shall take any action necessary to enforce the performance of the duties relating to the levying and collection of assessments.

## PART 11. CHANGES IN ORGANIZATION

### CHAPTER 1. EXCLUSION

#### Article 1. Petition and Notice

Exclusion  
petition

26700. The owners in fee of not less than one-half in area of a tract of land that is a portion of a district may jointly or severally file with the board a petition, praying that the tract be excluded from the district.

Executor,  
etc., may  
sign

26701. An executor, an administrator, or a guardian of an estate appointed under the laws of this State may on behalf of his ward or the estate which he represents, upon being authorized by the proper court, sign and acknowledge a petition to exclude land.

Acknowl-  
edgment  
Contents

26702. The petition shall be acknowledged.

26703. A petition for exclusion shall set forth all of the following:

(a) The reasons why it is claimed that the tract should be excluded.

(b) A description of the tract.

(c) A description of the land of each petitioner which is proposed to be excluded, which need not be more particular than is required when the land is entered in the assessment roll by the county assessor.

(d) A description of the land in the tract proposed to be excluded of each owner of record who does not sign the petition together with the name of its owner according to the

records of the county recorder of the county in which the land is situated.

26704. The secretary shall publish a notice of the filing of an exclusion petition for at least two weeks in some newspaper published in the office county and in a newspaper published in each other county containing land proposed to be excluded. If no newspaper is published in any one or more counties in which publication is required, notice shall be posted for the same time in at least three public places in the district, one of which notices shall be posted on the land proposed to be excluded.

Publication of notice of filing

26705. The notice shall contain:

Contents of notice

(a) A statement that a petition for exclusion of land has been filed.

(b) A description of the land proposed to be excluded.

(c) The names of the petitioners.

(d) The time of the hearing.

(e) An announcement that any persons interested in the proposed exclusion may appear at the district office at the time of the hearing and file objections in writing showing cause, if any they have, why the land or any of it should not be excluded.

26706. The time of the hearing specified in the notice shall be the regular meeting of the board next after the giving of the notice is complete.

Time of hearing

26707. Persons who do not at or before the hearing file objections in writing showing cause why the land should not be excluded and the petitioners assent to excluding the land in whole and in part.

Effect of failure to object

Article 2. Hearing and Order

26725. At the time and place mentioned in the notice or at the time to which the hearing of the petition may be adjourned the board shall hear the petition, all of the objections to it presented in writing, and all evidence introduced in support of the petition and objections.

Matters heard

26726. The evidence at an exclusion hearing shall be taken down in shorthand and a record made of it and filed with the board.

Shorthand record of evidence

26727. The expense of giving the notice and of the aforesaid proceedings on exclusion shall be paid by the persons filing the exclusion petition.

Payment of expenses

26728. Upon the hearing of an exclusion petition the board shall order that the petition be denied:

Grounds for denial

(a) Entirely when no evidence in support of the petition is introduced.

(b) As to any land described in the petition as to which the evidence introduced fails to sustain the petition.

(c) As to any land described in the petition which the board deems it not for the best interests of the district to exclude except when the board judges that the land will not be benefited by the operations of the district.

Grounds for  
order of  
exclusion

26729. The board after the hearing of any exclusion petition shall order the exclusion of all or any part of the land described in it when as to the land to be excluded either:

(a) The board judges that the land will not be benefited by the operations of the district.

(b) The board deems the exclusion to be for the best interest of the district and one of the following is true:

(1) No interested person has filed objections in writing showing cause why the land should not be excluded.

(2) All written objections made to the exclusion have been withdrawn.

(3) No written objection made to the exclusion is sustained at the hearing.

Entry  
describing  
change

26730. When a board excludes any land from a district, the board shall make an entry in its minutes describing the change so that the new boundary of the district can be ascertained.

Survey

26731. For the purpose of describing the change the board may cause any survey to be made it deems necessary.

Recordation  
of copy of  
entry of  
exclusion

26732. A copy of the entry in the minutes excluding any land, certified by the president and secretary, shall be filed for record in the recorder's office of each affected county.

Effect of  
exclusion  
On prop-  
erty rights

26733. No exclusion of land from any district impairs its existence, its rights, including those in or to property, or its obligations.

Same On  
office of  
director  
from the  
division

26734. If the land excluded from any district embraces the greater portion of any division of the district, the office of director from the division shall be vacant at the expiration of 10 days from the final order of the board excluding the land. The vacancy shall be filled by appointment by the board of supervisors of the office county from the district at large. A director so appointed shall hold office until the next general election for the district. A director then elected shall hold office for the unexpired term in the office of director from the division involved.

### Article 3. Bondholders' Assent to Exclusion

Bondholders'  
assent

26750. If there are outstanding bonds of the district at the time of the filing of an exclusion petition, the holders of the outstanding bonds may severally assent in writing to the exclusion of the land described in the petition or any portion of it that may be excluded from the district by order of its board.

Acknowl-  
edgment

26751. The assent shall be acknowledged by each bondholder.

Recording  
in minutes

26752. The assent shall be filed with the board and recorded in its minutes.

Minutes  
as evidence  
of assent

26753. The minutes containing the assent or a copy of them certified by the secretary shall be admissible in evidence with the same effect as the assent.

26754. A certified copy of the assent may be recorded in the office of the county recorder of the county in which the land to be excluded is situated. Recordation

26755. When an assent to the exclusion of any land has been given by any bondholder, no assessments shall thereafter be levied on the land excluded on account of the bonds held by him at the time he gave his assent. Effect of assent

#### Article 4. Liability of Excluded Land

26775. To the extent provided in Section 26755 the provisions of this article do not apply to outstanding bonds the holders of which have assented to the exclusion of the land from the district. Application of article

26776. Land excluded from a district shall be subject to assessment and be otherwise chargeable for the payment and discharge of all of the obligations outstanding at the time of the filing of the petition for the exclusion of the land as fully as though the land had not been excluded. Outstanding obligations

26777. For the purpose of discharging the obligations outstanding at the time of the filing of the petition for its exclusion, land excluded shall be considered as part of the district the same as though the land had not been excluded. Same: How considered

26778. All provisions which could be used to compel the payment by excluded land of its portion of the outstanding obligations had the exclusion not occurred may be used to compel the payment on the part of the land of the portion of the outstanding obligations of the district for which it is liable. Applicable provisions to compel payment

26779. Excluded land is not subject to assessment or otherwise chargeable for any obligation of any nature or kind incurred after the filing with the board of the petition for the exclusion of the land from the district. Nonliability

26780. If within 10 days of the time of any order excluding any land from a district other land of equal or greater assessable value is included within the district, the excluded land is no longer subject to future levy of assessment by the district, except in the event of proceedings on behalf of bondholders to enforce the payment by the excluded land of its proportionate share of any principal or interest due and unpaid on the district's bonded indebtedness incurred while the excluded land was part of the district. Same: Exception

#### Article 5. Exclusion of District-Owned Land

26800. If any land has been deeded to the district and the district still holds title to it, the board may by resolution declare its intention to exclude the land if the board determines that the exclusion will be for the best interests of the district. Resolution

26801. The resolution of intention to exclude district-owned land shall: Contents of resolution

- (a) Describe the land proposed to be excluded.
- (b) Give the reasons for the proposed exclusion.

(c) Fix the time for the hearing of the matter, which time shall be not less than 28 days after the date of the adoption of the resolution.

Notice 26802. Thereupon, the secretary shall give notice of the resolution of intention to exclude district-owned land in the manner prescribed for giving notice of a hearing to exclude other land.

Contents of notice 26803. The notice shall:  
 (a) State the time of the hearing.  
 (b) Describe the land proposed to be excluded.  
 (c) Give the reasons for the exclusion stated in the resolution of intention.

(d) Notify all persons interested in the proposed exclusion that they may appear at the district office at the time fixed and file objections in writing showing cause, if any they have, why the land or any part of it should not be excluded as proposed in the resolution.

Conduct of hearing and other proceedings 26804. The proceedings at the hearing and thereafter shall be as provided for in the case of the exclusion of other land from the district, but no evidence need be taken except proof of the giving of the notice unless an objection in writing to the exclusion of all or part of the land is filed with the board at or before the time of the hearing.

CHAPTER 2. INCLUSION

Article 1. Petition and Notice

Land that may be included 26875. Land not a part of the district whether or not contiguous to it may be included within the district.

Qualified petitioners 26876. A majority of the holders of title to any tract of land who are also the holders of title to one-half or more of the area of the tract may file in the district office a petition praying that the tract of land be included within the district.

Owner of undivided interest 26877. If a petitioner is the owner of an undivided interest in land, he shall be deemed to be the owner of that fraction of the total area of the land which his interest bears to the whole.

Signature and acknowledgment by executor, etc 26878. An executor, an administrator, or a guardian of an estate appointed under the laws of this State may on behalf of his ward or the estate which he represents, upon being authorized by the proper court, sign and acknowledge a petition to include land.

Acknowledgment required 26879. The petition shall be acknowledged.

Statements in petition 26880. A petition for inclusion may either or both:

(a) State that if the land described in it is included within the district, it shall not become liable by assessment or otherwise for any of the outstanding obligations of the district and that the land then within the district shall not be liable by assessment or otherwise on account of any expenses for the acquisition of property then used or to be used for the irrigation of the land to be included, but that the land to be included shall be subject to any assessments and charges that may be necessary to provide for all or part of the cost of property

necessary to provide for its irrigation and the cost of maintaining and operating the property or the liability of the land to be included may be limited solely to the fixing and collecting of charges for the use of water on the included land.

(b) Set forth any other terms or conditions with respect to the inclusion of the land described in the petition and the liability of the land for any expenses to be incurred thereafter.

26881. The secretary shall give notice of the filing of an inclusion petition in the same manner and for the same time as notices of bond elections are required to be given. Manner of giving notice

26882. The notice shall contain: Contents of notice

- (a) A statement of the purpose of the petition.
- (b) A description of the land proposed to be included.
- (c) The names of the petitioners.
- (d) The time of the hearing.

(e) An announcement that any persons interested in the proposed inclusion may appear at the district office at the time of the hearing and file objections in writing showing cause, if any they have, why the land or any of it should not be included as proposed in the petition.

26883. The time of the hearing specified in the notice shall be the regular meeting of the board next after the giving of the notice is complete. Time of hearing

26884. The petitioners shall advance to the secretary sufficient money to pay for the publication of the notice of the inclusion hearing. Publication expenses

26885. Persons who do not at or before the hearing file objections in writing showing cause why the land should not be included and the petitioners assent to including the land in whole and in part. Effect of failure to object

## Article 2. Hearing and Order

26900. At the time and place mentioned in the notice or at the time to which the hearing of the petition may be adjourned the board shall hear the petition, all of the objections to it presented in writing, and all evidence introduced in support of the petition and objections. Matters heard

26901. No land shall be included within a district unless the board after an inclusion hearing determines that it can be irrigated by means of some of the works of the district or by means of practicable works connecting therewith and will be benefited by the irrigation. Determination as to irrigation

26902. The board to which an inclusion petition is presented may require as a condition precedent to granting it: Conditions precedent to granting petition

(a) Payment by the petitioners severally to the district such respective sums, as nearly as they can be estimated by the board, as the petitioners or their predecessors in title would have been required to pay to the district as assessments had the land of the petitioners been included in the district at the time it was originally formed.

(b) The performance of any other conditions that the board may consider proper.

Grounds for inclusion

26903. The board after the hearing of any inclusion petition shall order the inclusion of all or any part of the land described in it, subject to any conditions that may be prescribed in any manner specified in this chapter, when as to the land to be included the following are true:

(a) The board finds that the petition complies with Article 1 of this chapter.

(b) The board finds that the inclusion of the land will be for the best interests of the district.

(c) Either that:

(1) No sufficient protest against the inclusion has been made by owners of land within the district.

(2) If a sufficient protest has been made, enough signatures have been withdrawn from it so that it is no longer sufficient.

Inclusion subject to conditions

26904. In making an order including land the board may provide that land included within the district shall be subject to the terms and conditions contained, pursuant to Section 26880, in the petition for inclusion.

Dismissal of petition

26905. If the board determines that only a part or parts of the land described in an inclusion petition should be included, the petition shall be dismissed except as to each part the board determines to include as to which either:

Excepted parts

(a) The petitioners include a majority of the holders of title to land in it who also are the holders of title to at least one-half of the area in it.

(b) Within 60 days from the time the determination is made, there is filed with the board the consent in writing of a majority of the holders of title to land in it who also hold title to at least one-half of the area in it.

Consent to inclusion of part of land

26906. A consent to the inclusion of a part of the land originally petitioned to be included shall be acknowledged.

Public lands of United States

26907. Any public land of the United States which can be irrigated by means of any of the works of the district or by any practicable works connecting therewith and will be benefited by the irrigation may be included within any district by order of its board without any petition therefor except as may be required by the laws of the United States.

Same Conditions of inclusion

26908. Agreeable to the laws of the United States and the proper regulations or consent of any authorized department thereof or the laws of this State, as the case may be, any conditions the board deems just may be imposed upon any public land of the United States or of this State as a part of the order of inclusion without the agreement or hearing provided for in Article 3 of this chapter.

Several petitions

26909. If more than one petition for the inclusion of land has been presented, the board may in one order include within the district any number of separate tracts of land.

Description of land in inclusion order

26910. An inclusion order shall describe the land included within the district by the inclusion proceeding.

Same Survey may be made

26911. For the purposes of describing the land the board may cause any survey to be made it deems necessary.

26912. A copy of the inclusion order, certified by the president and secretary, shall be filed for record in the recorder's office of each affected county. Recordation of inclusion order

26913. Upon the filing for record of the copies of the inclusion order, the secretary shall record the inclusion petition in the minutes of the board, and the minutes or a certified copy of them shall be admissible in evidence with the same effect as the petition. Minutes as evidence of petition

26914. No inclusion of land into any district impairs its existence, its rights, including those in or to property, or its obligations. Effect of inclusion

26915. Included land is subject to the provisions of this division except to the extent of any changes made by the conditions of inclusion. Applicable provisions

Article 3. Inclusion Subject to Conditions

26930. When the board finds that the inclusion of any land without condition would work an injury as to the land already within the district, the board may prescribe any conditions upon the inclusion of the land that the board deems just, which may include: Inclusion with conditions

(a) Priority of right to water for the land already in the district.

(b) Payment of an additional annual charge upon the land included.

26931. If any conditions are prescribed by the board, they shall not be effective until adopted in the manner provided by either the main or alternative procedure for including land subject to conditions. When conditions become effective

26932. Sections 26933 to 26936 constitute the main procedure for inclusion of land subject to conditions. Main procedure

26933. All of the owners of the land subject to the conditions shall before an order for its inclusion is made sign an agreement with the district describing the land so to be included and specifying the conditions. Agreement by owners

26934. The agreement shall be acknowledged. Acknowledgment

26935. The agreement shall be filed for record in the office of the county recorder of the county in which the land included is situated. Recordation

26936. Upon the filing for record of the agreement and upon the filing for record of a copy of the order including the land, the land shall become a part of the district subject to the conditions in the agreement. When land becomes part of district

26937. Sections 26938 to 26948 constitute the alternative procedure for inclusion of land subject to conditions. Alternative procedure

26938. The board may adjourn the hearing for not less than 30 nor more than 60 days. Adjournment of hearing

26939. The board shall give notice of the time and place of the adjourned hearing by publication for not less than once a week for three consecutive weeks in a newspaper of general Publication of notice of time and place

circulation published in the office county and in a newspaper of general circulation published in each other county containing land proposed to be included.

**Contents of notice** 26940. The notice shall set out at length the conditions proposed to be imposed and direct all persons interested to appear at the time and place specified in the notice and show cause in writing, if any they have, why the conditions should not be imposed.

**Contents of order** 26941. At the hearing or at any further adjournment thereof entered upon the minutes the board may by resolution adopt, reject, or modify the conditions as it deems just, and the order for inclusion shall contain the conditions the board finally adopts.

**Final order** 26942. The order shall be final when each copy required to be filed for record is filed for record.

**Limitation on recording** 26943. No certified copy of the order shall be filed for record for a period of 30 days after the making of the order.

**Period for filing objections** 26944. During the 30 days a majority of the holders of title to the land described in the petition for inclusion who also hold title to more than one-half of the area of that land may file with the secretary a statement or statements in writing signed by them objecting to the inclusion of the land with the conditions imposed thereon.

**Acknowledgment of statement** 26945. The statement shall be acknowledged.

**Objections presented to board** 26946. The secretary shall present the objections to the board.

**Dismissal of petition** 26947. If the board finds the objections to be in the required form and signed by the required number of holders of title, the board shall enter in its minutes an order dismissing the petition for inclusion, and no further proceedings shall be had thereon.

**Same Without prejudice** 26948. The order of dismissal shall be without prejudice to the filing of other petitions for the inclusion of the same land or any part of it.

#### Article 4. Protest Against Inclusion

**Protest by landholders in district** 26965. A protest against the inclusion of land, signed by not less than 3 per cent of the holders of title to the land within the district who are also the holders of title to not less than 3 per cent in value of the land within the district according to the last equalized assessment of the district, may be presented to the board prior to the hearing of the inclusion petition.

**Withdrawal of protest or signatures** 26966. Prior to or at the hearing of the inclusion petition the protest or any signatures to it may be withdrawn.

**Protest or signatures not withdrawn** 26967. If prior to or at the hearing the protest is not withdrawn or sufficient signatures to it are not withdrawn so that those remaining constitute less than 3 per cent of the holders of title to all of the land within the district or hold less than 3 per cent in value of the land within the district according to the last equalized assessment of the district, or if the board deems it not for the best interests of the district to include

in it any of the land described in the petition for inclusion, the board shall adopt a resolution stating the facts and describing the land proposed to be included in the district. Resolution

26968. Upon the adoption of the resolution, the board shall order that an inclusion election be held within the district to determine whether or not the land described in the resolution shall be included. Order of inclusion election

26969. Before calling an inclusion election the board may require an undertaking, with sufficient sureties, from the petitioners for the inclusion of the land conditioned that the petitioners or the sureties will pay all the costs of holding the election in case the inclusion is denied. Petitioners' undertaking with sufficient sureties

26970. When a sufficient protest against the inclusion is presented to the board, which is not withdrawn nor made ineffective by the withdrawal of signers from it, but the board declares that the inclusion of the land or a portion of it with conditions imposed will be for the best interest of the district, the proceedings shall continue as if no protest were filed, and the order of inclusion shall be made but shall not be filed for record nor become effective until after both of the following occur in the following order: Order of inclusion despite protest

(a) The conditions are adopted by the owners of or holders of title to the land to be included in the manner provided by either the main or alternative procedure for including land subject to conditions. Conditions for recordation and effectiveness

(b) An inclusion election is ordered and the inclusion upon conditions is approved by a majority of the votes cast at the election.

Article 5. Inclusion Elections

26985. The board shall fix the day for holding an inclusion election and cause notice of it to be given Notice of election

26986. The notice of an inclusion election shall describe the land to be included. Description in notice

26987. The notice of an election upon the inclusion of land with conditions, in addition to other requirements, shall contain a brief statement of the conditions imposed. Statement of conditions

26988. Notice of an inclusion election shall be given, and the election shall be held and conducted, its returns made and canvassed, and its result ascertained and declared in substantially the manner prescribed for a bond election. Manner of conducting election

26989. The ballots at an inclusion election shall contain "For inclusion" and "Against inclusion" or words equivalent thereto. Contents of ballots

26990. When the election is upon the inclusion of land with conditions the ballot shall contain "For inclusion with conditions" and "Against inclusion with conditions" Same inclusion with conditions

26991. If at an inclusion election a majority of all the votes cast are against the inclusion, the board shall order that the petition be denied and shall proceed no further in the matter. Majority vote against

26992. If a majority of the votes at an inclusion election are in favor of the inclusion, the board, except when the inclusion is subject to conditions imposed pursuant to the main or Majority vote for

alternative procedure for including land subject to conditions, shall thereupon order that the land be included in accordance with the resolution adopted by the board.

Land subject to conditions 26993. When the inclusion of land subject to conditions imposed pursuant to the main or alternative procedure is approved at an inclusion election, a certified copy of the order declaring the result of the election shall be filed for record of order with the order of inclusion.

### CHAPTER 3. CONSOLIDATION

#### Article 1. Resolutions for Consolidation

Consolidation 27150. Two or more districts may be consolidated as provided in this chapter.

Preliminary consolidation resolution 27151. The board of a district shall pass a preliminary consolidation resolution when either:

(a) In the judgment of the board it is for the best interest of the district that it be consolidated with one or more other districts.

(b) There is presented to the board a petition requesting consolidation signed by signers equal in number to and possessing the qualifications of signers required to sign a petition for the formation of the district with its then boundaries.

Same Contents 27152. The preliminary consolidation resolution shall contain all of the following:

(a) Recital of the facts requiring the passage of the resolution.

(b) Declaration of the advisability of the consolidation and the willingness of the board to consolidate.

(c) Specification of the elective offices for the consolidated district agreed upon by the board.

(d) Name for the consolidated district agreed upon by the boards.

Same Certified copy to department 27153. Each board passing a preliminary consolidation resolution shall forward a certified copy of it to the department.

#### Article 2. Reference to Department

Investigation 27175. Upon the receipt of certified copies of the preliminary consolidation resolution adopted by two or more districts, the department shall forthwith make or cause to be made any investigation that it deems necessary.

Report 27176. Upon the completion of the investigation but not more than 90 days after the receipt by the department of a copy of the resolution from the board last adopting it, the department shall submit to each board its report thereon.

Same Contents 27177. The department shall include in the report:

(a) If the department considers advisable the elimination of a portion of the land in any of the districts to be consolidated, a recommendation to that effect and a statement of the reasons of the department therefor.

(b) A description of the land recommended to constitute the proposed consolidated district.

(c) A description of the divisions in the proposed consolidated district, which divisions shall be five in number.

27178. The department shall also include in the report :

Same  
Further  
contents

(a) If any of the land recommended to be eliminated has theretofore received water from the district in which it is situated, a recommendation of the portion, if any, of the assessments theretofore paid upon the land to the return of which the respective owners are equitably entitled.

(b) A recommendation as to the apportionment to the land in the respective districts of any outstanding indebtedness as the department deems equitable.

Article 3. Consolidation Elections

27200. A consolidation election to submit to the voters in each district the question of the consolidation shall be called by each board which has adopted a preliminary consolidation resolution by an order made either :

Order for  
election

(a) Within 10 days after receiving the report on the consolidation from the department in which the department states the consolidation to be desirable.

(b) Upon the adoption by each board of a resolution declaring its determination that the proposed consolidation is desirable after either :

(1) Receiving the report on the consolidation from the department in which the department states the consolidation not to be desirable.

(2) Not receiving the report on the consolidation from the department within 90 days after the submission to it of the copy of the preliminary consolidation resolution from the board last adopting it.

27201. Notice of a consolidation election shall be given for the time and in the manner provided for notice of bond elections.

Notice

27202. The ballots shall contain "Consolidation—Yes" and "Consolidation—No" or words equivalent thereto.

Contents of  
ballots

27203. At a consolidation election there shall be elected the directors and other officers of the consolidated district, who shall be nominated and voted for as provided for a general election.

Elective  
officers

27204. A consolidation election shall be conducted and the returns canvassed so far as practicable in accordance with the requirements for a general election.

Conduct  
and canvass

27205. If a majority of the votes cast in each district at a consolidation election are "Consolidation—Yes," the consolidation is approved.

Majority  
vote  
required

Article 4. Consolidation Order and Its Effect

27225. If the consolidation is approved at a consolidation election, the consolidation is effective, and the consolidated district under the name specified for it in the preliminary

Effect of  
consolidation

	consolidation resolutions succeeds to all of the rights, privileges, and properties of all of the districts participating in the consolidation and shall be subject to all of their indebtedness, bonded and otherwise, as respectively apportioned.
Powers and duties	27226. When consolidated, the consolidated district possesses all of the powers of, is governed by, and is subject to all of the provisions of this division except as in this chapter otherwise provided as though originally formed pursuant to Part 2 of this division.
Qualification and organization of elective officers	27227. If the consolidation is approved at a consolidation election, the directors and other officers elected at the election shall thereupon become the officers of the consolidated district and shall qualify and organize in the manner provided for a newly formed district.
Order and contents	27228. Within 10 days after a consolidation is made, the board of the consolidated district shall make an order: <ol style="list-style-type: none"> <li>(a) Declaring the consolidation effective.</li> <li>(b) Setting out the date that the consolidation became effective.</li> <li>(c) Describing the land in the consolidated district.</li> </ol>
Recordation	27229. A copy of the order, certified by the president and secretary of the consolidated district, shall be forthwith filed for record in the office of the county recorder of each affected county.
Right of owners of eliminated land	27230. If any land eliminated from the proposed consolidated district never received water from the district in which it was situated, its owners are entitled to the return of all assessments theretofore paid upon the land.
Apportionment of outstanding indebtedness	27231. The board of a consolidated district within 60 days after the consolidation shall act upon the recommendation of the department as to the apportionment of any outstanding indebtedness, and the board shall apportion to the lands in the consolidated district any outstanding indebtedness as it deems equitable.
Same Levy of future assessments	27232. All future assessments necessary to retire the indebtedness shall be levied in accordance with the apportionment.
Sale of bonds	27233. Any bonds of any districts which have been consolidated, which bonds were authorized prior to the consolidation but which were not issued, may by order of the board of the consolidated district be sold or disposed of in the manner provided in this division, and the proceeds of the sale or disposition shall be applied to the purpose for which the bonds were authorized.

#### CHAPTER 4. VOLUNTARY DISSOLUTION

##### Article 1. Petition for Dissolution

Dissolution	27400. Any district may be dissolved in the manner provided in this chapter.
Assent of Secretary of Interior required	27401. When a contract authorized by law has been made between a district and the United States for the construction and operation of necessary works for the delivery of water

or for a water supply, the district shall not be dissolved and no proceedings had in any court or otherwise for the dissolution of the district until the written assent of the Secretary of the Interior is given to the dissolution.

27402. A majority in number of the holders of title to all of the land who are also the holders of title to a majority in value of all of the land according to the equalized assessment of the district for the year next preceding upon which any assessment has been made may propose the dissolution of the district by a petition signed by them. Petition

27403. The petition for dissolution shall set forth all of the following: Contents

(a) The amount of the outstanding indebtedness, if any, which need not include any obligations for the enforcement of which a suit was barred by law prior to filing the petition with the board.

(b) A general description of the indebtedness, showing the amount of each description of indebtedness and the names of the respective owners so far as known.

(c) The estimated cost of the dissolution of the district.

(d) The assets of the district, including works and water rights.

27404. The petition shall also set forth all of the following: Further contents

(a) A detailed statement of all the land sold to the district for assessments.

(b) The amount of the assessments on each parcel of land sold.

(c) All assessments unpaid.

(d) The amount of assessments unpaid upon each parcel of land.

(e) If any proposition has been made by the holders of the indebtedness to settle it, the proposition together with any plan proposed to carry it into execution.

27405. The petition shall be filed with the board. Filing petition

## Article 2. Alternative Petition for Dissolution

27420. A petition to dissolve a district pursuant to this chapter shall conform to the provisions of this article if as to the district all of the following are true: Alternative petition

(a) It has no indebtedness except indebtedness a suit for which is barred by law.

(b) It has no assets.

(c) It has ceased to be a going concern.

(d) It has no irrigation system by which it conveys water for irrigation or domestic purposes to any of the residents in it.

27421. The petition shall be signed by two-thirds of the voters residing in the district and by the holders of title to at least 50 per cent of the acreage within the district and 50 per cent in value of all of the land, the value of the land to be determined by the next preceding equalized assessment of the district. Qualified petitioners

- Contents of petition 27422. The petition for dissolution shall contain all of the following:
- (a) Statements showing the facts described in Section 27420.
  - (b) A statement that it is the desire of the signers of the petition to have the district dissolved.
  - (c) A recital that an application will be made to the superior court in and for the principal county for a decree of dissolution of the district under the provisions of this chapter. The petition need not contain any other matter.
- No plan required 27423. In a petition prepared pursuant to this article no plan of dissolution is required.
- Filing petition 27424. The petition shall be filed with the board.

### Article 3. Dissolution Elections

- Calling dissolution election 27440. Upon the filing of a petition for dissolution the board shall call a dissolution election.
- Questions submitted 27441. At a dissolution election there shall be submitted to the voters of the district the question of whether or not the district shall be dissolved, its indebtedness liquidated, and its assets distributed in accordance with the plan proposed in the petition for dissolution, or if no plan has been proposed, then in accordance with a plan proposed by the board in the notice of the election.
- No plans required 27442. It is not necessary that any plan for the dissolution of a district or any plan for the liquidation of its indebtedness or the distribution of its assets be proposed by the board if the petition for its dissolution was prepared pursuant to Article 2 of this chapter.
- Assent of, or provision for, creditors 27443. If the district has any outstanding indebtedness a suit for the enforcement of which is not barred by law, the dissolution election shall not be called until the assent of all the known holders of valid indebtedness against the district is obtained or provision is made in the plan for the payment of nonassenting holders.
- Notice of election 27444. Notice of a dissolution election shall be given by both:
- (a) Posting notices in three public places in each election precinct in the district for at least 20 days.
  - (b) Publication of notice in some newspaper published in the principal county, once a week for at least three successive weeks before the election.
- Contents of notice 27445. The notice of the dissolution election shall set forth all of the following:
- (a) The time of holding the election.
  - (b) The fact that it is proposed to dissolve the district.
  - (c) A brief summary of the plan, if any, proposed for liquidating the indebtedness of the district and disposing of its assets.
- Conduct and canvass 27446. A dissolution election shall be held and its result determined and declared as nearly as practicable in conformity with the provisions governing general elections.

27447. At a dissolution election the ballot shall contain "Dissolution of the district—Yes" and "Dissolution of the district—No" or equivalent words. Contents of ballots

#### Article 4. Court Proceedings Upon Dissolution

27465. If upon the canvass it is found and declared by the board that two-thirds of the votes cast at the election are in favor of dissolution of the district the district shall file a petition in the superior court of the principal county to determine the validity of the proceedings had and of the proposed plan, if any, for the dissolution of the district. Validation of proceedings and plan

If no petition is filed by the district within 30 days after the canvass of the vote, then any district assessment payer may file a petition for the same purpose in the superior court of the principal county. By district assessment payer

27466. Proceedings brought by an assessment payer shall be had in the same manner and with the same effect as if brought by the district. Conduct and effect

27467. The petition to the superior court shall set forth the facts required to be set forth in the petition for dissolution to the board and all of the proceedings thereon. Requisite facts in petition

27468. Jurisdiction of all parties interested may be had by publication of a notice of the pendency of the proceeding for at least once a week for three weeks in a newspaper of general circulation published in one newspaper in each affected county. The newspapers shall be designated by the court in which the proceeding is pending. Acquiring jurisdiction

27469. Jurisdiction shall be complete 30 days after the completion of the publication of the notice. When jurisdiction completed

27470. When the proceeding is brought by an assessment payer, the district shall be a defendant. Instead of service of summons upon the district notice shall be served personally on all directors who can be found in the State. As to any director who can not be found in the State, service by publication as provided in this article is sufficient. Procedure in assessment payer's proceedings

27471. The proceeding is in rem. In rem

27472. The rules of pleading and practice in the Code of Civil Procedure not inconsistent with the provisions of this chapter are applicable to the proceeding. Applicable rules

27473. The court shall disregard any irregularity or omission which does not affect the substantial rights of the parties. Irregularities or omissions

#### Article 5. Dissolution Contests

27490. In the proceeding in the superior court contests may be had as provided in this article. Dissolution contests

27491. Within 30 days after the completion of publication of notice of the proceedings anyone interested may appear and contest the validity of any or all of the following: Time within which to appear and contest

(a) The proceedings for dissolution had prior to his appearance.

(b) The plan or any portion of it proposed for the dissolution of the district.

- (c) The validity of any portion of the indebtedness set out in the petition for dissolution filed with the board.
- Contest barred 27492. No contest of any matter which may be contested pursuant to this article shall be made other than in the time and manner specified in this article.
- Speedy trial 27493. Contests shall be speedily tried and judgment rendered.
- Costs 27494. The costs of any contest may be allowed and apportioned between the parties or taxed to the losing party in the discretion of the court.
- Appeal 27495. Any party to a contest may appeal at any time within 30 days after the entry of judgment. The appeal shall be heard and determined within three months from the taking of the appeal.
- Time of hearing and determination

### Article 6. Dissolution Decree

- Determination of regularity, etc. of proceedings  
Matters determined 27510. At the hearing on a petition for dissolution the court shall hear and determine the regularity, legality, and correctness of all proceedings.
27511. The court may determine all of the following:
- (a) The validity of any sales for assessments.
  - (b) The amount of any assessment or assessments due upon the various parcels of real estate within the district.
  - (c) The amount of any assessment or assessments theretofore paid upon the various parcels and lots of real estate therein.
  - (d) The rights and liabilities of all parties.
- Acts to be performed by court order 27512. The court in its decree may make the orders necessary to do any or all of the following:
- (a) Carry out the plan for the discharge of the indebtedness and distribution of the property of the district.
  - (b) Apportion any indebtedness found due and declare the portions to be liens upon the various parcels and lots of land within the district.
  - (c) Sell the assets of the district in such manner as may effectuate the plan and as the court may judge best, either in one lot or in parcels as may be provided.
  - (d) Convey the works, water rights, and any other assets of the district, including certificates of sale held by it and assessments due it.
- Lien 27513. The amounts of any assessments found due upon the various parcels of land, other than assessments for which sales have been made to the district, together with legal interest from the time when the assessments became delinquent are liens respectively on the parcels affected thereby.
- Same: Foreclosure 27514. A purchaser of the assessments at the sale ordered by the court and the holders of liens apportioned by the court may foreclose the same by action in the superior court and shall in the action join all these assessments and liens held by him and which remain unredeemed.
- Redemption 27515. A redemption from these assessments and liens may be made at any time before foreclosure sale by payment of

the amount due to the clerk of the court for the use of the then holders of the assessments and liens and the clerk shall thereupon enter a minute of the payment, which payment shall discharge the lien.

Discharge  
of lien

27516. When land has been assessment sold by the collector, the manner of its redemption is provided for in Article 7 of this chapter.

Manner of  
redemption

27517. A corporation may be formed under the general corporation law for the purpose of acquiring the assets of a district, including the irrigation system, if any, dams, reservoirs, canals, franchises, and water rights, which corporation shall have all the powers, rights, and franchises of corporate bodies formed under the general corporation law, and in addition shall have any further powers as may be necessary to possess and carry on the irrigation system and exercise the franchises and water rights.

Formation  
of corpora-  
tion to ac-  
quire assets

27518. Whenever all the property of a district has been disposed of and all the obligations thereof, if any, have been discharged, the balance of the money of the district shall be distributed to the assessment payers in the district upon the last assessment book in the proportion in which each has contributed to the total amount of the last assessment levied, and the court shall enter a final decree declaring the district to be dissolved.

Distribution  
of assets

Final decree  
of dissolution

27519. It shall not be necessary in winding up the affairs of a district to pay any portion of an obligation of the district for the enforcement of which a suit is barred by law.

Payment  
of barred  
obligations

#### Article 7. Redemption and Its Termination Upon Dissolution

27540. The period prescribed for the redemption of property sold for delinquent assessments does not bar the dissolution of any district.

Dissolution  
not barred

27541. If any land has been sold for delinquent assessments of a district in process of dissolution or in a district which has been dissolved and the time allowed for redemption has not expired, the owner of the property or anyone in interest may redeem it by paying the amount due on it to the county treasurer of the principal county, who shall issue his receipt therefor.

Procedure  
by owner

27542. The amount due shall be computed as if redemption were being made in a district not dissolved nor being dissolved.

Computa-  
tion of  
amount due

27543. Upon the presentation of the receipt and filing fee of fifty cents (\$0.50) the county recorder shall attach it to the certificate of sale to which it relates or file it and mark the word "redeemed," the date, and by whom redeemed on the margin of the certificate of sale.

Duty of  
county  
recorder upon  
payment

27544. When any property has been sold for nonpayment of assessments, and no redemption has been made within the time allowed therefor, and the district has been dissolved before

Deed to  
purchaser

the expiration of the redemption period, a deed for the property sold and described in the certificate of sale shall upon demand be made to the purchaser by the county treasurer of the county in which the district or the greater part of it is or was situated.

Recitals  
in deed

27545. The deed shall contain all the recitals of the certificate of sale and a recital that the district has been dissolved and a deed executed in pursuance of the authority given in this article.

Effect  
of deed

27546. A deed so executed shall have the same effect as if executed by the collector of a district not dissolved.

## CHAPTER 5. INVOLUNTARY DISSOLUTION

### Article 1. Commencement of Proceeding

Involutary  
dissolution

27700. This chapter provides an alternative method for the dissolution of districts and does not prevent dissolution of a district by any other means.

Limited  
application

27701. This chapter is limited in application to any district as to which either:

(a) All of the following are true:

(1) Has been organized for more than three years.

(2) Has neglected to secure an adequate water supply.

(3) Does not have a reasonable prospect of securing an adequate water supply for the land of the district without prohibitive cost.

(4) Has neglected to obtain the approval of the State Water Commission or the department of the water supply of the district.

(5) Has neglected to obtain the approval of the State Engineer or the department of the plans of the district.

(6) Has neglected to acquire a system of works or finance them.

(7) Has neglected to obtain the approval of the Irrigation District Bond Commission or the commission.

(b) Or all of the following are true:

(1) Has been organized for more than 10 years.

(2) For more than five years after the acquisition of a system of works has neglected to maintain the works or for more than five years after the works have been acquired has neglected to supply or make available water for the irrigation of more than 10 per cent of the land in the district.

Proceeding  
by Attorney  
General

27702. Any district may be dissolved by the superior court of the principal county by a proceeding brought by the Attorney General upon his own information in the name of the people of the State of California.

Prior publi-  
cation of  
notice of  
intention to  
start suit

27703. Before proceeding by the Attorney General to dissolve a district can be commenced, the Attorney General shall publish for two consecutive weeks in some newspaper published in the principal county a notice to all parties in interest that it is his intention to commence a proceeding for the dissolution of the district.

27704. The rules of pleading and practice in the Code of Civil Procedure not inconsistent with the provisions of this chapter are applicable to the proceeding provided in this chapter. Applicable rules

### Article 2. Reference to Department

27725. Before the trial of a proceeding commenced by the Attorney General to dissolve a district the court may direct the department to investigate all the affairs of the district, including: Reference to Department of Public Works

(a) The water supply that may be obtained by the district without prohibitive cost. Matters of investigation

(b) The feasibility and practicability of irrigating all or a reasonable amount of the land.

(c) All other matters which the court may direct or the department may deem pertinent as affecting the possible success or failure of the district as an irrigation enterprise and which may be necessary to enable the court to determine the question of dissolution.

27726. For the purpose of making the investigation, the department shall have access to all the records of the district, and all officers and employees and other persons in any manner connected with or employed by the district shall furnish information which the department may require which has already been obtained or determined, including maps, plans, estimates, field notes, and other data. Access to records, official cooperation

27727. The department shall report its findings and conclusions to the court as soon as practicable and within 90 days or within any further time not exceeding 90 days granted by the court. Findings and conclusions

### Article 3. Procedure upon Dissolution

27750. In the judgment of dissolution the court shall determine the amount of indebtedness outstanding against the district, including the costs of the court action in which the district is dissolved. Judgment of dissolution

27751. Upon final judgment of dissolution in a proceeding commenced by the Attorney General to dissolve a district the district shall be dissolved. When district dissolved

27752. Thereafter, the appropriate county officers of the principal county shall act as ex officio officers of the district. The county treasurer shall perform the duties of the district treasurer. The county tax collector shall perform the duties of the district collector. The county assessor shall perform the duties of the district assessor. The county clerk shall perform the duties of the secretary. The board of supervisors shall perform the duties of the board of directors. Ex officio officers

27753. The records and papers of every kind belonging to the district shall be turned over to the appropriate county officers. Disposal of records

Payment of  
outstanding  
indebtedness  
by taxation

27754. The appropriate county officers shall proceed to levy and collect as much taxes as may be necessary upon the land formerly embraced within the district, in the same manner and with the same procedure for nonpayment that county taxes are levied and collected, for the purpose of paying any outstanding indebtedness not provided for by previous assessments.

Sale or  
distribution  
of property

27755. All property of every kind belonging to the district, including land sold to the district for assessments, shall be sold at public sale or shall be distributed to the owners of land within the district upon the terms and for the consideration the court may impose.

Use of  
proceeds

27756. The proceeds, if any, from the public sale or the distribution together with all other moneys of the district on hand shall be used to discharge and pay any and all indebtedness of the district.

Disposition  
of surplus  
funds

27757. All funds remaining after all outstanding indebtedness has been paid shall be apportioned and paid to the assessment payers according to the last equalized assessment of the district.

Dissolution  
not barred  
by debts

27758. The outstanding indebtedness of any district shall not operate as a bar to dissolution by the superior court when provision is made for the payment of the indebtedness in the manner provided in this article.

## PART 12. REPEALS

Repeals

29975. The following acts are hereby repealed:

Yr.	Ch.	Pg.	Yr.	Ch.	Pg.
1854	: 57 :	76	1893	:211 :	295
1860	:220 :	182	1897	:189 :	254
1863-4	: 89 :	87	1903	: 5 :	3
1863-4	:74 :	167	1907	:298 :	569
1865-6	:470 :	609	1915	: 1 :	1
1865-6	:556 :	777	1917	:160 :	243
1867-8	:135 :	112	1917	:591 :	905
1871-2	:634 :	945	1919	:356 :	751
1873-4	:214 :	312	1919	:370 :	778
1875-6	:110 :	79	1921	:600 :	1018
1875-6	:347 :	486	1923	:225 :	449
1875-6	:396 :	547	1927	:748 :	1415
1875-6	:491 :	731	1929	: 64 :	136
1877-8	:300 :	374	1931	: 53 :	46
1877-8	:306 :	387	1933	: 75 :	513
1877-8	:345 :	468	1937	: 24 :	92
1877-8	:526 :	820	1941	:466 :	1765
1887	: 34 :	29			

Repeals

29976. The following acts are hereby repealed:

Yr.	Ch.	Pg.
1917	:606 :	936
1933	:994 :	2557
1935	:833 :	2250

Notwithstanding the repeal of said acts the provisions thereof as codified in this division shall continue to apply to the Palo Verde Irrigation District. <sup>Exception</sup>

29978. The repeals effected by this part shall not be construed to deprive any district or any person or other entity of any substantial right which would have existed or hereafter exist had such repeals not been effected. <sup>Construction of repeals</sup>

150001. The following sections of the Civil Code are repealed:

551	844	1411
842	1410	1412
843	1410b	1413

150002. Sections 2692, 3486 and 3487 of the Political Code are repealed. <sup>Repeals</sup>

150003. The following acts are repealed:

Year	Ch.	Pg.	Year	Ch.	Pg.
1901	:222	: 660	1921	:411	: 604
1907	:101	: 122	1921	:854	:1638
1909	:704	:1079	1921	:889	:1685
1913	:586	:1012	1925	:477	:1013
1919	:423	: 826	1929	:766	:1505
			1935	:692	:1891

150005. The following acts and sections, together with all acts amendatory thereof or supplemental thereto, are hereby repealed. <sup>Repeals</sup>

Political Code 4042.

Secs. 1-5, 5a, 6-12, 12.3, 13-15, 15a, 16, 16½, 17, 18, 18a, 19-33, 33a, 35, 36, 37a and 38 of 1911 (1st Ex. Sess.): 25:117.

Year	Ch.	Pg.	Year	Ch.	Pg.
1895	:106	: 95	1925	:176	: 325
1917	:418	: 536	1925	:303	: 498
1919	:463	: 851	1925	:304	: 499
1919	:519	:1091	1927	:517	: 860
1919	:520	:1092	1927	:568	: 953
1921	:314	: 420	1927	:582	: 971
1921	:419	: 608	1927	:774	:1503
1921	:421	: 610	1927	:809	:1610
1921	:815	:1493	1929	:274	: 579
1921	:816	:1493	1929	:656	:1094
1923	:432	:1005	1931	: 47	: 26
1923	:437	:1013	1935	:365	:1318
1925	:112	: 256	1939	:389	:1721
1925	:129	: 281			

(Added by Stats. 1943, Ch. 369, as part of codification.)

## Repeals

150006. The following acts are repealed:

Yr.	Ch.	Pg.	Yr.	Ch.	Pg.
1933	:1042	:2643	1939	: 420	:1753
1935	: 12	: 68	1939	: 670	:2143
1935	: 747	:2101	1941	:1185	:2943
1937	: 838	:2350			

(Added by Stats. 1943, Ch. 370, as part of codification.)

## Repeals

150010. The following acts are hereby repealed:

Yr.	Ch.	Pg.
1915	: 627	:1211
1931	:1073	:2263

(Added by Stats. 1943, Ch. 371, as part of codification.)

## CHAPTER 369

Stats 1943,  
Ch 368,  
amended

*An act to add Division 5 and Section 150005 to the Water Code, relating to flood control by cities, counties, and the State, including provisions relating to the Reclamation Board, the Sacramento and San Joaquin Drainage District, and to repeal certain acts specified herein.*

In effect  
August 4,  
1943[Approved by Governor May 13, 1943. Filed with Secretary of State  
May 13, 1943.]*Note.—See Stats. 1943, Ch. 368.*

## CHAPTER 370

Stats 1943,  
Ch 368,  
amended

*An act to add Division 6 to the Water Code, relating to the conservation, development and utilization of the water resources of the State, including provisions relating to the State Water Plan, the Central Valley Project, the San Luis Rey Water Authority, the Colorado River Board, and to repeal certain acts specified herein.*

In effect  
August 4,  
1943[Approved by Governor May 13, 1943. Filed with Secretary of State  
May 13, 1943.]*Note.—See Stats. 1943, Ch. 368.*

## CHAPTER 371

*An act to add Division 10 and Section 150010 to the Water Code, thereby revising and consolidating the law relating to the financial supervision of irrigation and other public districts, including provisions relating to the approval and certification of bonds of such districts as legal investments and as security for the deposit of public money, provisions relating to the obligations and finances of such districts, and provisions relating to the California Districts Securities Commission and other State agencies having powers similar to said commission, and to repeal certain acts specified herein.*

Stats 1943,  
Ch 368,  
amended

[Approved by Governor May 13, 1943. Filed with Secretary of State  
May 13, 1943.]

In effect  
August 4,  
1943

*Note.—See Stats. 1943, Ch. 368.*

## CHAPTER 372

*An act to add Division 11 to the Water Code, thereby revising and consolidating the law relating to irrigation districts, including provisions for the supervision, regulation, and conduct of such districts, and to repeal certain acts specified herein.*

Stats 1943,  
Ch 368,  
amended

[Approved by Governor May 13, 1943. Filed with Secretary of State  
May 13, 1943.]

In effect  
August 4,  
1943

*Note.—See Stats. 1943, Ch. 368.*

## CHAPTER 373

*An act to add Sections 202, 203, 1050.5 and 1050.6 to, to amend Sections 228 and 275 of and to repeal Article 5, of Chapter 1 of Part 2 of Division 2 of the Water Code, relating to the administration of the provisions of said code.*

Stats 1943,  
Ch 368,  
amended

[Approved by Governor May 13, 1943. Filed with Secretary of State  
May 13, 1943.]

In effect  
August 4,  
1943

*Note.—See Stats. 1943, Ch. 368*

## CHAPTER 374

*An act to add Section 8710.5 to the Water Code, relating to approval of works of reclamation proposed by public districts within the Sacramento and San Joaquin Drainage District.*

Stats 1943,  
Ch 368,  
amended

[Approved by Governor May 13, 1943. Filed with Secretary of State  
May 13, 1943.]

In effect  
August 4,  
1943

*Note.—See Stats 1943, Ch. 368.*

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

10-TC-12

Water Code Division 6, Part 2.55 [Sections 10608 through 10608.64] and Part 2.8 [Sections 10800 through 10853] as added by Statutes 2009-2010, 7th Extraordinary Session, Chapter 4;

Filed on June 30, 2011;

By, South Feather Water and Power Agency, Paradise Irrigation District, Richvale Irrigation District, Biggs-West Gridley Water District, Claimants;

*Consolidated with*

12-TC-01

Filed on February 28, 2013;

California Code of Regulations, title 23, sections 597, 597.1 597.2, 597.3, and 597.4, Register 2012, No. 28;

By, Richvale Irrigation District, Biggs-West Gridley Water District, Oakdale Irrigation District, Glenn-Colusa Irrigation District, Claimants.

Case Nos.: 10-TC-12 and 12-TC-01

*Water Conservation*

DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.

*(Adopted December 5, 2014)*

*(Served December 12, 2014)*

**DECISION**

The Commission on State Mandates (Commission) heard and decided this test claim during a regularly scheduled hearing on December 5, 2014. Dustin Cooper, Peter Harman, and Alexis Stevens appeared on behalf of the claimants. Donna Ferebee and Lee Scott appeared on behalf of the Department of Finance. Spencer Kenner appeared on behalf of the Department of Water Resources. Dorothy Holzem of the California Special Districts Association and Geoffrey Neill of the California State Association of Counties also appeared on behalf of interested persons and parties.

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission adopted the proposed decision to deny the test claim by a vote of six to zero.

## **Summary of the Findings**

The Commission finds that the two original agricultural water supplier claimants named in each test claim, Richvale Irrigation District and Biggs-West Gridley Water District, are not eligible to claim reimbursement under article XIII B, section 6, because they do not collect or expend tax revenue, and are therefore not subject to the limitations of articles XIII A and XIII B. However, two substitute agricultural water supplier claimants, Oakdale Irrigation District and Glenn-Colusa Irrigation District, are subject to articles XIII A and XIII B and are therefore claimants eligible to seek reimbursement under article XIII B, section 6. As a result, the Commission has jurisdiction to hear and determine test claims 10-TC-12 and 12-TC-01.

The Commission finds that the Water Conservation Act of 2009 (Act), and the Agricultural Water Measurement regulations promulgated by the Department of Water Resources (DWR) to implement the Act, impose some new required activities on urban water suppliers and agricultural water suppliers, including measurement requirements, conservation and efficient water management requirements, notice and hearing requirements, and documentation requirements, with specified exceptions and limitations.

However, the Commission finds that several agricultural water suppliers are either exempted from the requirements of the test claim statutes and regulations or are subject to alternative and less expensive compliance alternatives because the activities were already required by a regime of federal statutes and regulations, which apply to most agricultural water suppliers within the state.<sup>1</sup>

Additionally, to the extent that the test claim statute and regulations impose any new state-mandated activities, they do not impose costs mandated by the state because the Commission finds that urban water suppliers and agricultural water suppliers possess fee authority, sufficient as a matter of law to cover the costs of any new required activities. Therefore, the test claim statute and regulations do not impose costs mandated by the state pursuant to Government Code section 17556(d), and are not reimbursable under article XIII B, section 6 of the California Constitution.

## **COMMISSION FINDINGS**

### **I. Chronology**

- |            |   |
|------------|---|
| 06/30/2011 | Co-claimants, South Feather Water and Power Agency (South Feather), Paradise Irrigation District (Paradise), Biggs-West Gridley Water District (Biggs), and Richvale Irrigation District (Richvale) filed test claim 10-TC-12 with the Commission. <sup>2</sup> |
| 10/07/2011 | Department of Finance (Finance) requested an extension of time to file comments, which was approved.  |

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<sup>1</sup> See Public Law 102-565 and the Reclamation Reform Act of 1982 and the specific exceptions and alternate compliance provisions in the test claim statutes for those subject to these federal requirements, as discussed in greater detail in the analysis below.

<sup>2</sup> Exhibit A, *Water Conservation Act* Test Claim, 10-TC-12.

12/06/2011 Department of Water Resources (DWR) requested an extension of time to file comments, which was approved.

02/01/2012 DWR requested an extension of time to file comments, which was approved.

03/30/2012 DWR requested an extension of time to file comments, which was approved.

05/30/2012 DWR requested an extension of time to file comments, which was approved.

08/02/2012 DWR requested an extension of time to file comments, which was approved.

10/02/2012 DWR requested an extension of time to file comments, which was approved.

12/03/2012 DWR requested an extension of time to file comments, which was approved.

12/07/2012 Finance requested an extension of time to file comments, which was approved.

02/04/2013 DWR requested an extension of time to file comments, which was approved.

02/06/2013 Finance requested an extension of time to file comments, which was approved.

02/28/2013 Richvale and Biggs filed test claim 12-TC-01 with the Commission.<sup>3</sup>

03/06/2013 The executive director consolidated the test claims for analysis and hearing, and renamed them *Water Conservation*.

03/29/2013 DWR requested an extension of time to file comments, which was approved.

06/07/2013 Finance submitted written comments on the consolidated test claims.<sup>4</sup>

06/07/2013 DWR submitted written comments on the consolidated test claims.<sup>5</sup>

07/09/2013 Claimants requested an extension of time to file rebuttal comments, which was approved.

08/07/2013 Claimants filed rebuttal comments.<sup>6</sup>

08/22/2013 Commission staff issued a request for additional information regarding the eligibility status of the claimants.<sup>7</sup>

09/19/2013 Finance submitted comments in response to staff's request.<sup>8</sup>

09/20/2013 The State Controller's Office (SCO) submitted a request for extension of time to comments, which was approved for good cause.

09/23/2013 DWR submitted comments in response to staff's request.<sup>9</sup>

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<sup>3</sup> Exhibit B, *Agricultural Water Measurement Test Claim, 12-TC-01*.

<sup>4</sup> Exhibit C, Finance Comments on Consolidated Test Claims.

<sup>5</sup> Exhibit D, DWR Comments on Consolidated Test Claims.

<sup>6</sup> Exhibit E, Claimant Rebuttal Comments.

<sup>7</sup> Exhibit F, Request for Additional Information.

<sup>8</sup> Exhibit G, Finance Response to Commission Request for Comments.

09/23/2013 The claimants submitted comments in response to staff's request.<sup>10</sup>

10/07/2013 SCO submitted comments in response to staff's request.<sup>11</sup>

11/12/2013 Commission staff issued a Notice of Pending Dismissal of 12-TC-01, and a Notice of Opportunity for a Local Agency, Subject to the Tax and Spend Limitations of Articles XIII A and B of the California Constitution and Subject to the Requirements of the Alleged Mandate to Take Over the Test Claim by a Substitution of Parties.<sup>12</sup>

11/22/2013 Co-claimants Richvale and Biggs filed an appeal of the executive director's decision to dismiss test claim 12-TC-01.<sup>13</sup>

11/25/2013 The executive director issued notice that the appeal would be heard on March 28, 2014.<sup>14</sup>

01/13/2014 Oakdale Irrigation District (Oakdale) requested to be substituted in as a party to 10-TC-12 and 12-TC-01, and designated Dustin C. Cooper, of Minasian, Meith, Soares, Sexton & Cooper, LLP, as its representative.<sup>15</sup>

01/13/2014 Glenn-Colusa Irrigation District (Glenn-Colusa) requested to be substituted in as a party to 10-TC-12 and 12-TC-01, and designated Andrew M. Hitchings and Alexis K. Stevens of Somach, Simmons & Dunn as its representative.<sup>16</sup>

01/15/2014 Commission staff issued a Notice of Substitution of Parties and Notice of Hearing which mooted the appeal.<sup>17</sup>

07/31/2014 Commission staff issued a draft proposed statement of decision.<sup>18</sup>

08/13/2014 South Feather Water and Power Agency, Paradise Irrigation District, Richvale Irrigation District, and Biggs West Gridley Water District filed a request for an extension of time to comment and postponement of hearing to December 5, 2014, which was granted for good cause shown.

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<sup>9</sup> Exhibit H, DWR Response to Commission Request for Comments.

<sup>10</sup> Exhibit I, Claimant Response to Commission Request for Comments.

<sup>11</sup> Exhibit J, SCO Response to Commission Request for Comments.

<sup>12</sup> Exhibit K, Notice of Pending Dismissal.

<sup>13</sup> Exhibit L, Appeal of Executive Director's Decision.

<sup>14</sup> Exhibit M, Appeal of Executive Director Decision and Notice of Hearing.

<sup>15</sup> Exhibit N, Request for Substitution of Parties by Oakdale Irrigation District.

<sup>16</sup> Exhibit O, Request for Substitution of Parties by Glenn-Colusa Irrigation District.

<sup>17</sup> Exhibit P, Notice of Substitution of Parties and Notice of Hearing. Note that matters are only tentatively set for hearing until the draft staff analysis is issued which actually sets the matter for hearing pursuant to section 1187(b) of the Commission's regulations. Staff inadvertently omitted the word "tentative" in this notice.

<sup>18</sup> Exhibit Q, Draft Proposed Decision.

- 08/14/2014 Glenn Colusa Irrigation District filed a request for an extension of time to comment and postponement of hearing to December 5, 2014, which was granted for good cause shown.
- 10/16/2014 Claimant filed comments on the draft proposed decision.<sup>19</sup>
- 10/17/2014 California Special Districts Association (CSDA) filed comments on the draft proposed decision.<sup>20</sup>
- 10/17/2014 Environmental Law Foundation (ELF) filed comments on the draft proposed decision.<sup>21</sup>
- 10/17/2014 DWR filed comments on the draft proposed decision.<sup>22</sup>
- 10/22/2014 Northern California Water Association (NCWA) filed late comments on the draft proposed decision.<sup>23</sup>
- 11/07/2014 Claimants filed late comments.<sup>24</sup>

## II. Background

These consolidated test claims allege that Water Code Part 2.55 [Sections 10608 through 10608.64] and Part 2.8 [Sections 10800 through 10853] enacted by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7) (10-TC-12) impose reimbursable state-mandated increased costs resulting from activities required of urban water suppliers and agricultural water suppliers. The claimants also allege that the Agricultural Water Measurement regulations issued by DWR (12-TC-01), codified at California Code of Regulations, title 23, sections 597-597.4, impose additional reimbursable state-mandated increased costs on agricultural water suppliers only.

The Water Conservation Act of 2009, pled in test claim 10-TC-12, calls for a 20 percent reduction in urban per capita water use on or before December 31, 2020, and an interim reduction of at least 10 percent on or before December 31, 2015.<sup>25</sup> In order to achieve these reductions, the Act requires urban retail water suppliers, both publicly and privately owned, to develop urban water use targets and interim targets that cumulatively result in the desired 20 percent reduction by December 31, 2020.<sup>26</sup> Prior to adopting its urban water use targets, each supplier is required to conduct at least one public hearing to allow community input regarding the supplier's implementation plan to meet the desired reductions, and to consider the economic

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<sup>19</sup> Exhibit R, Claimant Comments on Draft Proposed Decision.

<sup>20</sup> Exhibit S, CSDA Comments on Draft Proposed Decision.

<sup>21</sup> Exhibit T, Environmental Law Foundation Comments on Draft Proposed Decision.

<sup>22</sup> Exhibit U, DWR Comments on Draft Proposed Decision.

<sup>23</sup> Exhibit V, NCWA Comments on Draft Proposed Decision.

<sup>24</sup> Exhibit W, Claimants Late Rebuttal Comments.

<sup>25</sup> Water Code section 10608.16 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>26</sup> Water Code section 10608.20 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

impacts of the implementation plan.<sup>27</sup> This hearing may be combined with the hearing required under prior law (Water Code 10631) for adoption of the urban water management plan (UWMP).<sup>28</sup> An urban retail water supplier is also required to include in its UWMP, which is required to be updated every five years in accordance with pre-existing Water Code section 10621, information describing the baseline per capita water use; interim and final urban water use targets;<sup>29</sup> and a report on the supplier's progress in meeting urban water use targets.<sup>30</sup>

With respect to agricultural water suppliers, the Act requires implementation of specified critical efficient water management practices, including measuring the volume of water delivered to customers and adopting a volume-based pricing structure; and additional efficient water management practices that are locally cost effective and technically feasible.<sup>31</sup> In addition, the Act requires agricultural water suppliers (with specified exceptions)<sup>32</sup> to prepare and adopt, and every five years update, an agricultural water management plan (AWMP),<sup>33</sup> describing the service area, water sources and supplies, water uses within the service area, previous water management activities; and including a report on which efficient water management practices have been implemented or are planned to be implemented, and information documenting any determination that a specified efficient water management practice was not locally cost effective or technically feasible.<sup>34</sup>

Prior to preparing and adopting or updating an AWMP, the Act requires an agricultural water supplier to notify the city or county within which the supplier provides water that it will be preparing or considering changes to the AWMP;<sup>35</sup> and to make the proposed plan available for

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<sup>27</sup> Water Code section 10608.26 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>28</sup> Exhibit X, Department of Water Resources, *Guidebook to Assist Urban Water Suppliers to Prepare a 2010 Urban Water Management Plan*, pp. A-2 and 3-4.

<sup>29</sup> Water Code section 10608.20 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>30</sup> Water Code section 10608.40 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>31</sup> Water Code section 10608.48 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>32</sup> See Water Code sections 10608.8(d) (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)) [agricultural water suppliers that are parties to the Quantification Settlement Agreement, as defined in Statutes 2002, chapter 617 are exempt from the requirements of Part 2.55 (Water Code sections 10608-10608.64)]; 10608.48(f); 10828 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)) [an agricultural water supplier may meet requirements of AWMPs by submitting its water conservation plan approved by United States Bureau of Reclamation]; 10827 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)) [members of Agricultural Water Management Council and submit water management plans to council pursuant to the Memorandum of Understanding may rely on those plans to satisfy AWMP requirements]; 10829 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)) [adoption of an urban water management plan or participation in an areawide, regional, watershed, or basinwide water management plan will satisfy the AWMP requirements].

<sup>33</sup> Water Code section 10820 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>34</sup> Water Code sections 10608.48; 10820 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>35</sup> Water Code section 10821 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

public inspection and hold a noticed public hearing.<sup>36</sup> An agricultural water supplier is then required to implement the AWMP in accordance with the schedule set forth in the AWMP;<sup>37</sup> and to submit a copy of the AWMP to DWR and a number of specified local entities, and make the plan available on the internet, within 30 days of adoption.<sup>38</sup>

Finally, to aid agricultural water suppliers in complying with their measurement requirements and developing a volume-based pricing structure as required by section 10608.48, DWR adopted in 2012 the Agricultural Water Measurement Regulations,<sup>39</sup> which are the subject of test claim 12-TC-01. These regulations provide a range of options for agricultural water suppliers to implement accurate measurement of the volume of water delivered to customers. The regulations provide for measurement at the delivery point or farm gate of an individual customer, or at a point upstream of the delivery point where necessary, and provide for specified accuracy standards for measurement devices employed by the supplier, whether existing or new, as well as field testing protocols and recordkeeping requirements, to ensure ongoing accuracy of volume measurements.

To provide some context for how the the test claim statute and implementing regulations fit into the state’s water conservation planning efforts, a brief discussion of the history of water conservation law in California follows.

#### **A. Prior California Conservation and Water Supply Planning Requirements.**

##### 1. Constitutional and Statutory Framework of Water Conservation.

Article X, section 2 of the California Constitution prohibits the waste, unreasonable use, unreasonable method of use, or unreasonable method of diversion of water. It also declares that the conditions in the state require “that the waste or unreasonable use or unreasonable method of use of water be prevented, and that the conservation of such waters is to be exercised with a view to the reasonable and beneficial use thereof in the interest of the people and for the public welfare.” Moreover, article X, section 2 provides that “[t]he right to water or to the use or flow of water in or from any natural stream or water course in this State is and shall be limited to such water as shall be reasonably required for the beneficial use to be served, and *such right does not and shall not extend to the waste or unreasonable use or unreasonable method of use or unreasonable method of diversion of water.*”<sup>40</sup> Although article X, section 2 provides that it is self-executing; it also provides that the Legislature may enact statutes to advance its policy.

The Legislature has implemented these constitutional provisions in a number of enactments over the course of many years, which authorize water conservation programs by water suppliers, including metered pricing. For example:

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<sup>36</sup> Water Code section 10841 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>37</sup> Water Code section 10842 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>38</sup> Water Code sections 10843; 10844 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>39</sup> Code of Regulations, title 23, sections 597-597.4 (Register 2012, No. 28).

<sup>40</sup> Adopted June 8, 1976. Derivation, former article 14, section 3, added November 6, 1928 and amended November 5, 1974 [emphasis added].

- Water Code section 1009 provides that water conservation programs are an authorized water supply function for all municipal water providers in the state.<sup>41</sup>
- Water Code section 1011 furthers the water conservation policies of the state by providing that a water appropriator does not lose an appropriative water right because of water conservation programs.<sup>42</sup>
- Water Code sections 520 -529.7 require water meters and recognize that metered water rates are an important conservation tool.<sup>43</sup>
- Water Code section 375(b) provides that public water suppliers may encourage conservation through “rate structure design.” The bill amending the Water Code to add this authority was adopted during the height of a statewide drought. In an uncodified portion of the bill, the Legislature specifically acknowledged that conservation is an important part of the state’s water policy and that water conservation pricing is a best management practice.<sup>44</sup>
- Water Code sections 370-374 provide additional, alternate authority (in addition to a water supplier’s general authority to set rates) for public entities to encourage conservation rate structure design consistent with the proportionality requirements of Proposition 218.<sup>45</sup>
- Water Code section 10631(f)(1)(K) establishes water conservation pricing as a recognized water demand management measure for purposes of UWMPs, and other conservation measures including metering, leak detection and retrofits for pipes and plumbing fixtures.<sup>46</sup>

In addition, the Legislature has long vested water districts with broad authority to manage water to furnish a sustained, reliable supply. For example:

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<sup>41</sup> Statutes 1976, chapter 709, p. 1725, section 1.

<sup>42</sup> Added by statutes 1979, chapter 1112, p. 4047, section 2, amended by Statutes, 1982, chapter 876, p. 3223, section 4, Statutes 1996, chapter 408, section 1, and Statutes 1999, chapter 938, section 2.

<sup>43</sup> Added by Statutes 1991, chapter 407 and amended by Statutes 2004, chapter 884, section 3 and Statutes 2005, chapter 22. See especially, Water Code section 521 (b) and (c).

<sup>44</sup> Statutes 1993, chapter 313, section 1.

<sup>45</sup> Statutes 2008, chapter 610 (AB 2882). See Exhibit X, Senate Floor Analysis AB 2882; Assembly Floor Analysis AB 2882.

<sup>46</sup> Water Code section 10631(f)(1)(K) (Stats. 1995, ch. 854 (SB 1011); Stats. 2000, ch. 712 (SB 553); Stats. 2001, ch. 643 (SB 610); Stats. 2001, ch. 644 (AB 901); Stats. 2002, ch. 664 (AB 3034); Stats. 2002, ch. 969 (SB 1384); Stats. 2004, ch. 688 (SB 318); Stats. 2006, ch. 538 (SB 1852)).

- Irrigation Districts have the power to take any act necessary to furnish sufficient water for beneficial uses and to control water.<sup>47</sup> They have general authority to fix and collect charges for any service of the district.<sup>48</sup>
- County Water Districts have similar power to take any act necessary to furnish sufficient water and express authority to conserve.<sup>49</sup>
- Municipal Water Districts also have broad power to control water for beneficial uses and express power to conserve.<sup>50</sup>

## 2. Existing Requirements to Prepare, Adopt, and Update Urban Water Management Plans.

The Urban Water Management Act of 1983 required urban water suppliers to prepare and update an UWMP every five years.<sup>51</sup> This Act has been amended numerous times between its original enactment in 1983 and the enactment of the test claim statute in 2009.<sup>52</sup> The law pertaining to UWMPs in effect immediately prior to the enactment of the test claim statute consisted of sections 10610 through 10657 of the California Water Code, which detail the information that must be included in UWMPs, as well as who must file them.

According to the Act, as amended prior to the test claim statute, “[t]he conservation and efficient use of urban water supplies are of statewide concern; however, the planning for that use and the implementation of those plans can best be accomplished at the local level.”<sup>53</sup> The Legislature declared as state policy that:

- (a) The management of urban water demands and efficient use of water shall be actively pursued to protect both the people of the state and their water resources.
- (b) The management of urban water demands and efficient use of urban water supplies shall be a guiding criterion in public decisions.

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<sup>47</sup> Water Code section 22075 added by Statutes 1943, chapter 372 and section 22078 added by Statutes 1953, chapter 719, p. 187, section 1.

<sup>48</sup> Water Code section 22280, as amended by statutes 2007, chapter 27, section 19.

<sup>49</sup> Water Code sections 31020 and 31021 added by Statutes 1949, chapter 274, p. 509, section 1.

<sup>50</sup> Water Code sections 71610 as amended by Statutes 1995, chapter 28 and 71610.5 as added by Statutes 1975, chapter 893, p. 1976, section 1.

<sup>51</sup> Statutes 1983, chapter 1009 added Part 2.6 to Division 6 of the Water Code, commencing at section 10610.

<sup>52</sup> Enacted, Statutes 1983, chapter 1009; Amended, Statutes 1990, chapter 355 (AB 2661); Statutes 1991-92, 1st Extraordinary Session, chapter 13 (AB 11); Statutes 1991, chapter 938 (AB 1869) Statutes 1993, chapter 589 (AB 2211); Statutes 1993, chapter 720 (AB 892); Statutes 1994, chapter 366 (AB 2853); Statutes 1995, chapter 28 (AB 1247); Statutes 1995, chapter 854 (SB 1011); Statutes 2000, chapter 712 (SB 553); Statutes 2001, chapter 643 (SB 610); Statutes 2001, chapter 644 (AB 901); Statutes 2002, chapter 664 (AB 3034); Statutes 2002, chapter 969 (SB 1384); Statutes 2004, chapter 688 (SB 318); Statutes 2006, chapter 538 (SB 1852); Statutes 2009, chapter 534 (AB 1465).

<sup>53</sup> Water Code section 10610.2 (Stats. 2002, ch. 664 (AB 3034)).

(c) Urban water suppliers shall be required to develop water management plans to actively pursue the efficient use of available supplies.<sup>54</sup>

The Act specified that each urban water supplier that provides water for municipal purposes either directly or indirectly to more than 3,000 customers or supplies more than 3,000 acre feet of water annually shall prepare, update, and adopt its urban water management plan at least once every five years on or before December 31, in years ending in five and zero.<sup>55</sup>

*a. Contents of Plans*

The required contents of an UWMP are provided in sections 10631 through 10635. These statutes are prior law and have not been pled in this test claim. As last amended by Statutes 2009, chapter 534 (AB 1465), section 10631 requires that an adopted UWMP contain information describing the service area of the supplier, reliability of supply, water uses over five year increments, water demand management measures currently being implemented or being considered or scheduled for implementation, and opportunities for development of desalinated water.<sup>56</sup> Section 10631 further provides that urban water suppliers that are members of the California Urban Water Conservation Council and submit annual reports in accordance with the “Memorandum of Understanding Regarding Urban Water Conservation in California,” may submit those annual reports to satisfy the requirements of section 10631(f) and (g), pertaining to current, proposed, and future demand management measures.<sup>57</sup>

Section 10632 requires that an UWMP provide an urban water shortage contingency analysis, which includes actions to be taken in response to a supply shortage; an estimate of minimum supply available during the next three years; actions to be taken in the event of a “catastrophic interruption of water supplies,” such as a natural disaster; additional prohibitions employed during water shortages; penalties or charges for excessive use; an analysis of impacts on revenues and expenditures; a draft water shortage contingency resolution or ordinance; and a mechanism for determining actual reductions in water use.<sup>58</sup>

Section 10633, as amended by Statutes 2002, chapter 261, specifies that the plan shall provide, to the extent available, information on recycled water and its potential for use as a water source in the service area of the urban water supplier. The preparation of the plan shall be coordinated with local water, wastewater, groundwater, and planning agencies that operate within the supplier's service area, and shall include: a description of wastewater collection and treatment systems; a description of the quantity of treated wastewater that meets recycled water standards; a description of recycled water currently used in the supplier's service area; a description and quantification of the potential uses of recycled water; projected use of recycled water over five year increments for the next 20 years; a description of actions that may be taken to encourage the

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<sup>54</sup> Water Code section 10610.4 (Stats. 1983, ch. 1009; Stats. 1995, ch. 854 (SB 1011)).

<sup>55</sup> Water Code sections 10617 (Stats. 1996, ch. 1023(SB 1497)); 10621(a) (Stats. 2007, ch. 64 (AB 1376)).

<sup>56</sup> Water Code section 10631 (Statutes 2009, chapter 534 (AB 1465)).

<sup>57</sup> Water Code section 10631(i) (Statutes 2009, chapter 534 (AB 1465)).

<sup>58</sup> Water Code section 10632 (Stats. 1995, ch. 854 (SB 1011)).

use of recycled water; and a plan for optimizing the use of recycled water in the supplier's service area.<sup>59</sup>

As added by Statutes 2001, chapter 644, and continuously in law up to the adoption of the test claim statute, section 10634 requires the UWMP to include, to the extent practicable, information relating to the quality of existing sources of water available to the supplier over the same five-year increments as described in Section 10631(a); and to describe the manner in which water quality affects water management strategies and supply reliability.<sup>60</sup>

And finally, section 10635, added by Statutes 1995, chapter 330, requires an urban water supplier to include in its UWMP an assessment of the reliability of its water service to customers during normal and dry years, projected over the next 20 years, in five year increments.<sup>61</sup>

*b. Adoption and Implementation of Plans*

Sections 10640 through 10645, as added by Statutes 1983, chapter 1009 and Statutes 1990, chapter 355, provide the requirements for adoption and implementation of UWMPs, including public notice and recordkeeping requirements associated with the adoption of each update of the UWMP.

Section 10640 provides that every urban water supplier required to prepare an UWMP pursuant to this part shall prepare its UWMP pursuant to Article 2 (commencing with Section 10630), and shall "periodically review the plan ... and any amendments or changes required as a result of that review shall be adopted pursuant to this article."<sup>62</sup> Section 10641 provides that an urban water supplier required to prepare an UWMP may consult with, and obtain comments from, any public agency or state agency or any person who has special expertise with respect to water demand management methods and techniques.<sup>63</sup>

Section 10642 provides that each urban water supplier shall encourage the active involvement of diverse social, cultural, and economic elements of the population within the service area prior to and during the preparation of its UWMP. Prior to adopting an UWMP, the urban water supplier shall make the plan available for public inspection and shall hold a public hearing thereon. Prior to the hearing, notice of the time and place of hearing shall be published within the jurisdiction of the publicly owned water supplier pursuant to section 6066 of the Government Code. A privately owned water supplier is required to provide a similar degree of notice, and the plan shall be adopted after the hearing either "as prepared or as modified..."<sup>64</sup>

Section 10643 provides that an UWMP shall be implemented "in accordance with the schedule set forth in [the] plan."<sup>65</sup> As amended by Statutes 2007, chapter 628, section 10644 requires an

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<sup>59</sup> Water Code section 10633 (Stats. 2002, ch. 261 (SB 1518)).

<sup>60</sup> Water Code section 10634 (Stats. 2001, ch. 644 (AB 901)).

<sup>61</sup> Water Code section 10635 (Stats. 1995, ch. 330 (AB 1845)).

<sup>62</sup> Water Code section 10640 (Stats. 1983, ch. 1009).

<sup>63</sup> Water Code section 10640 (Stats. 1983, ch. 1009; Stats. 1995, ch. 854 (SB 1011)).

<sup>64</sup> Water Code section 10642 (Stats. 1983, ch. 1009; Stats. 1995, ch. 854 (SB 1011); Stats. 2000, ch. 297 (AB 2552)).

<sup>65</sup> Water Code section 10643 (Stats. 1983, ch. 1009).

urban water supplier to submit to DWR, the State Library, and any city or county within which the supplier provides water supplies, a copy of its plan and copies of any changes or amendments to the plans no later than 30 days after adoption. Section 10644 also requires DWR to prepare and submit to the Legislature, on or before December 31, in the years ending in six and one, a report summarizing the status of the UWMPs adopted pursuant to this part. The report is required to identify the outstanding elements of the individual UWMPs. DWR is also required to provide a copy of the report to each urban water supplier that has submitted its UWMP to DWR.<sup>66</sup> And lastly, in accordance with section 10645, not later than 30 days after filing a copy of its UWMP with DWR, the urban water supplier and DWR shall make the plan available for public review during normal business hours.<sup>67</sup>

*c. Miscellaneous Provisions Pertaining to the UWMP Requirement*

While sections 10631 through 10635 provide for the lengthy and technical content requirements of UWMPs, and sections 10640 through 10645 provide the requirements of a valid adoption of a UWMP, several remaining provisions of the Urban Water Management Planning Act provide for the satisfaction of the UWMP requirements by other means, and provide for the easing of certain other regulatory requirements and the recovery of costs.

- Section 10631, as amended by Statutes 2009, chapter 534 (AB 1465), provides that urban water suppliers that are members of the California Urban Water Conservation Council shall be deemed in compliance with the demand management provisions of the UWMP “by complying with all the provisions of the ‘Memorandum of Understanding Regarding Urban Water Conservation in California’ ...and by submitting the annual reports required by Section 6.2 of that memorandum.”<sup>68</sup> These suppliers, then, are not separately required to comply with sections 10631(f) and (g), which require a description and evaluation of the supplier’s “demand management measures” that are currently or could be implemented.<sup>69</sup>
- Section 10652 streamlines the adoption of UWMPs by exempting plans from the California Environmental Quality Act (CEQA). However, section 10652 does not exempt any project (that might be contained in the plan) that would significantly affect water supplies for fish and wildlife.<sup>70</sup>
- Section 10653 provides that the adoption of a plan shall satisfy any requirements of state law, regulation, or order, including those of the State Water Resources Control Board and the Public Utilities Commission, for the preparation of water

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<sup>66</sup> Water Code section 10644 (Stats. 1983, ch. 1009; Stats. 1990, ch. 355 (AB 2661); Stats. 1992, ch. 711 (AB 2874); Stats. 1995, ch. 854 (SB 1011); Stats. 2000, ch. 297 (AB 2552); Stats. 2004, ch. 497 (AB 105); Stats. 2007, ch. 628 (AB 1420)).

<sup>67</sup> Water Code section 10645 (Stats. 1990, ch. 355 (AB 2661)).

<sup>68</sup> Water Code section 10631 (as amended, Stats. 2009, ch. 534 (AB 1465)).

<sup>69</sup> Water Code section 10631(f-g) (as amended, Stats. 2009, ch. 534 (AB 1465)).

<sup>70</sup> Water Code section 10652 (Stats. 1983, ch. 1009; Stats. 1991-1992, 1st Ex. Sess., ch. 13 (AB 11); Stats. 1995, ch. 854 (SB 1011)).

management plans or conservation plans; provided, that if the State Water Resources Control Board or the Public Utilities Commission requires additional information concerning water conservation to implement its existing authority, nothing in this part shall be deemed to limit the board or the commission in obtaining that information. In addition, section 10653 provides that “[t]he requirements of this part *shall be satisfied by any urban water demand management plan prepared to meet federal laws or regulations after the effective date of this part*, and which substantially meets the requirements of this part, or by any existing urban water management plan which includes the contents of a plan required under this part.”<sup>71</sup> The plain language of section 10653 therefore exempts an urban retail water supplier that is already required to prepare a water demand management plan from any requirements of an UWMP added by the test claim statutes.

- Section 10654 provides expressly that an urban water supplier “may recover in its rates the costs incurred in preparing its plan and implementing the reasonable water conservation measures included in the plan.” Any best water management practice that is included in the plan that is identified in the “Memorandum of Understanding Regarding Urban Water Conservation in California” (discussed below) is deemed to be reasonable for the purposes of this section.<sup>72</sup> Therefore, suppliers are expressly authorized to recover the costs of implementing “reasonable water conservation measures” or any “best water management practice...identified in [the MOU for Urban Water Conservation].”
3. Prior Requirements to Prepare, Adopt, and Update Agricultural Water Management Plans, Which Became Inoperative by their own Terms in 1993.

The Agricultural Water Management Planning Act was enacted in 1986 and became inoperative, by its own terms, in 1993.<sup>73</sup> The 1986 Act stated in its legislative findings and declarations that “[t]he Constitution requires that water in the state be used in a reasonable and beneficial way...” and that “[t]he conservation of agricultural water supplies are of great concern.” The findings and declarations further stated that “[a]gricultural water suppliers that receive water from the federal Central Valley Water Project are required by federal law to develop and implement water conservation plans,” as are “[a]gricultural water suppliers applying for a permit to appropriate water from the State Water Resources Control Board...” Therefore, the act stated that “it is the policy of the state as follows:”

- (a) The conservation of water shall be pursued actively to protect both the people of the state and their water resources.
- (b) The conservation of agricultural water supplies shall be an important criterion in public decisions on water.

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<sup>71</sup> Water Code section 10653 (Stats. 1983, ch. 1009; Stats. 1995, ch. 854 (SB 1011)) [emphasis added].

<sup>72</sup> Water Code section 10654 (Stats. 1983, ch. 1009; Stats. 1994, ch. 609 (SB 1017)).

<sup>73</sup> Statutes 1986, chapter 954 (AB1658). See Former Water Code section 10855 (Stats. 1986, ch. 954 (AB 1658)).

- (c) Agricultural water suppliers, who determine that a significant opportunity exists to conserve water or reduce the quantity of highly saline or toxic drainage water, shall be required to develop water management plans to achieve conservation of water.<sup>74</sup>

Specifically, the 1986 Act provided that every agricultural water supplier serving water directly to customers “shall prepare an informational report based on information from the last three irrigation seasons on its water management and conservation practices...” That report “shall include a determination of whether the supplier has a significant opportunity to conserve water or reduce the quantity of highly saline or toxic drainage water through improved irrigation water management...” If a “significant opportunity exists” to conserve water or improve the quality of drainage water, the supplier “shall prepare and adopt an agricultural water management plan...” (AWMP).<sup>75</sup> The Act provided, however, that an agricultural water supplier “may satisfy the requirements of this part by participation in areawide, regional, watershed, or basinwide agricultural water management planning where those plans will reduce preparation costs and contribute to the achievement of conservation and efficient water use and where those plans satisfy the requirements of this part.” The requirements of an AWMP or an informational report, where required, included quantity and sources of water delivered to and by the supplier; other sources of water used within the service area, including groundwater; a general description of the delivery system and service area; total irrigated acreage within the service area; acreage of trees and vines within the service area; an identification of current water conservation practices being used, plans for implementation of water conservation practices, and conservation educational practices being used; and a determination of whether the supplier has a significant opportunity to save water by means of reduced evapotranspiration, evaporation, or reduction of flows to unusable water bodies, or to reduce the quantity of highly saline or toxic drainage water.<sup>76</sup> In addition, an AWMP “shall address all of the following:” quantity and source of surface and groundwater delivered to and by the supplier; a description of the water delivery system, the beneficial uses of the water supplied, conjunctive use programs, incidental and planned groundwater recharge, and the amounts of delivered water that are lost to evapotranspiration, evaporation, or surface flow or percolation; an identification of cost-effective and economically feasible measures for water conservation; an evaluation of other significant impacts; and a schedule to implement those water management practices that the supplier determines to be cost-effective and economically feasible.<sup>77</sup>

The Act further provided that an agricultural water supplier required to prepare an AWMP “may consult with, and obtain comments from, any public agency or state agency or any person who has special expertise with respect to water conservation and management methods and techniques.”<sup>78</sup> And, “[p]rior to adopting a plan, the agricultural water supplier shall make the plan available for public inspection and shall hold a public hearing thereon.” This requirement

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<sup>74</sup> Former Water Code section 10802 (Stats. 1986, ch. 954 (AB 1658)).

<sup>75</sup> Former Water Code section 10821 (as added, Stats. 1986, ch. 954 (AB 1658)).

<sup>76</sup> Former Water Code section 10825 (as added, Stats. 1986, ch. 954 (AB 1658)).

<sup>77</sup> Former Water Code section 10826 (as added, Stats. 1986, ch. 954 (AB 1658)).

<sup>78</sup> Former Water Code section 10841 (as added, Stats. 1986, ch. 954 (AB 1658)).

applies also to privately owned water suppliers.<sup>79</sup> In addition, the Act states that an agricultural water supplier shall implement its AWMP in accordance with the schedule set forth in the plan, and “shall file with [DWR] a copy of its plan no later than 30 days after adoption.”<sup>80</sup> Finally, the 1986 Act provided for funds to be appropriated to prepare the informational reports and agricultural water management plans, as required, and provided that “[t]his part shall remain operative only until January 1, 1993, except that, if an agricultural water supplier fails to submit its information report or agricultural water management plan prior to January 1, 1993, this part shall remain operative with respect to that supplier until it has submitted its report or plan, or both.”<sup>81</sup>

As noted above, the AWMP requirements provided by the Agricultural Water Management Planning Act became inoperative as of January 1, 1993,<sup>82</sup> and therefore do not constitute the law in effect immediately prior to the test claim statute, even though, as shown below, the test claim statute reenacted substantially similar plan requirements. However, the federal requirement to submit water conservation plans to the United States Bureau of Reclamation pursuant to either the federal Central Valley Project Improvement Act (Public Law 102-565) or the federal Reclamation Reform Act of 1982, remained the law throughout and does constitute the law in effect immediately prior to the test claim statute, with respect to those suppliers subject to one or both federal requirements.<sup>83</sup>

4. The Water Measurement Law, Statutes 1991, chapter 407, applicable to Urban and Agricultural Water Suppliers.

The Water Measurement Law (Water Code sections 510-535) requires standardized water management practices and water measurement, and is applicable to Urban and Agricultural Water Suppliers, as follows:<sup>84</sup>

- Every water purveyor that provides potable water to 15 or more service connections or 25 or more yearlong residents must require meters as a condition of *new* water service.<sup>85</sup>
- Urban water suppliers, except those that receive water from the federal Central Valley Project, must install meters on all municipal (i.e., residential and governmental) and industrial (i.e., commercial) service connections on or before January 1, 2025 and shall charge each customer that has a service connection for which a meter has been installed based on the actual volume of deliveries beginning on or before January 1, 2010 service. A water purveyor, including an

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<sup>79</sup> Former Water Code section 10842(as added, Stats. 1986, ch. 954 (AB 1658)).

<sup>80</sup> Former Water Code sections 10843 and 10844 (as added, Stats. 1986, ch. 954 (AB 1658)).

<sup>81</sup> Former Water Code sections 10853; 10854; 10855 (as added, Stats. 1986, ch. 954 (AB 1658)).

<sup>82</sup> Former Water Code section 10855 (Stats. 1986, ch. 954 (AB 1658)).

<sup>83</sup> See Water Code section 10828 (added, Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>84</sup> The Water Measurement Law was added by Statutes 1991, chapter 407.

<sup>85</sup> Section 525 as amended by statutes 2005, chapter 22.

urban water supplier, may recover the cost of the purchase, installation, and operation of a water meter from rates, fees, or charges.<sup>86</sup>

- Urban water suppliers receiving water from the federal Central Valley Project (CVP) shall install water meters on all residential and non-agricultural commercial service connections constructed prior to 1992 on or before January 1, 2013 and charge customers for water based on the actual volume of deliveries, as measured by a water meter, beginning March 1, 2013, or according to the CVP water contract. Urban water suppliers that receive water from the CVP are also specifically authorized to “recover the cost of providing services related to the purchase, installation, and operation and maintenance of water meters from rates, fees or charges.”<sup>87</sup>
- Agricultural water providers shall report annually to DWR summarizing aggregated farm-gate delivery data, on a monthly or bi-monthly basis. However, the Water Measurement Law does not require implementation of water measurement programs or practices that are not locally cost effective.<sup>88</sup>

The test claim statute, as noted above, requires agricultural water suppliers to measure the volume of water delivered to customers and to adopt a volume-based pricing structure. However, the test claim statute also contemplates a water supplier that is both an agricultural and an urban water supplier, by definition: section 10829 provides that an agricultural water supplier may satisfy the AWMP requirements by adopting an UWMP pursuant to Part 2.6 of Division 6 of the Water Code; and the definitions of “agricultural” and “urban retail” water suppliers in section 10608.12 are not, based on their plain language, mutually exclusive. The record on this test claim is not sufficient to determine how many, if any, agricultural water suppliers are also urban retail water suppliers,<sup>89</sup> and consequently would be required to install water meters on new and existing service connections in accordance with Water Code sections 525-527, and to charge customers based on the volume of water delivered. In addition, the record is not sufficient to determine whether and to what extent some agricultural water suppliers may already have implemented water measurement programs which were locally cost effective, in accordance with section 531.10. However, to the extent that an agricultural water supplier is also an urban water supplier, sections 525-527 may constitute a prior law requirement to accurately measure water delivered and charge customers based on volume, and the test claim statute may not impose new requirements or costs on some entities. And, to the extent that water measurement programs or practices were previously implemented pursuant to section 531.10, some of the activities required by the test claim statute and regulations may not be newly required, with respect to certain agricultural suppliers. These caveats and limitations are noted where relevant in the analysis below.

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<sup>86</sup> Section 527 as amended by statutes 2005, chapter 22.

<sup>87</sup> Section 526 as amended by Statutes 2004, chapter 884.

<sup>88</sup> Section 531.10 as added by Statutes 2007, chapter 675.

<sup>89</sup> See Water Code section 10608.12, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7) for definitions of “agricultural water supplier” and “urban retail water supplier.”

### III. Positions of the Parties

#### A. Claimants' Positions:

The four original claimants together alleged a total of \$72,194.48 in mandated costs for fiscal year 2009-2010 (although Paradise maintains a different fiscal year than the remaining claimants). In addition, claimants project that program costs for fiscal year 2010-2011, and for 2011-2012, will be “higher,” but claimants allege that they are unable to reasonably estimate the amount.

#### South Feather Water and Power Agency and Paradise Irrigation District

South Feather and Paradise allege that they are urban retail water suppliers, as defined in Water Code section 10608.12. As such, they allege that they are required to establish urban water use targets “by July 1, 2011 by selecting one of four methods to achieve the mandated water conservation.” South Feather and Paradise further allege that they are “mandated to adopt expanded and more detailed urban water management plans in 2010 that include the baseline daily per capita water use, urban water use target, interim urban water use target, compliance daily per capita water use, along with the bases for determining estimates, including supporting data.”<sup>90</sup> South Feather and Paradise allege that thereafter, UWMPs are to be updated “in every year ending in 5 and 0,” and the 2015 plan “must describe the urban retail water supplier’s progress towards [*sic*] achieving the 20% reduction by 2020.”<sup>91</sup> Finally, South Feather and Paradise allege that they are required to conduct at least one noticed public hearing to allow community input, consider economic impacts, and adopt a method for determining a water use baseline “from which to measure the 20% reduction.”<sup>92</sup>

Prior to the Act, South Feather and Paradise allege that there was no requirement to achieve a 20 percent per capita reduction in water use by 2020. They allege that they were required to adopt UWMPs prior to the Act, but not to include “the baseline per capita water use, urban water use target, interim urban water use target, and compliance daily per capita water use, along with bases for determining those estimates, including supporting data.”<sup>93</sup> And they allege that “[f]inally, prior to the Act, there was no requirement to conduct at least one public hearing to allow for community input regarding conservation, consider economic impacts...or to adopt a method for determining an urban water use target.”<sup>94</sup>

#### Biggs-West Gridley Water District and Richvale Irrigation District

Richvale and Biggs allege that they are required to “measure the volume of water delivered to their customers using best professional practices to achieve a minimum level of measurement accuracy at the farm-gate,” in accordance with regulations adopted by DWR pursuant to the Act.<sup>95</sup> They further allege that they are required to adopt a pricing structure for water customers

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<sup>90</sup> Exhibit A, 10-TC-12, page 3.

<sup>91</sup> *Ibid.*

<sup>92</sup> Exhibit A, 10-TC-12, page 4.

<sup>93</sup> Exhibit A, 10-TC-12, pages 7-8.

<sup>94</sup> Exhibit A, 10-TC-12, page 8.

<sup>95</sup> Exhibit A, 10-TC-12, page 4.

based on the quantity of water delivered, and that “[b]ecause Richvale and Biggs are local public agencies, the change in pricing structure would have to be authorized and approved by its [sic] customers through the Proposition 218 process.”<sup>96</sup>

In addition, Richvale and Biggs allege that “[i]f ‘locally cost effective’ and technically feasible, agricultural water suppliers are required to implement fourteen additional efficient management practices,” as specified. They additionally allege that on or before December 31, 2012, they are required to prepare AWMPs that include a report on the implementation and planned implementation of efficient water management practices, and documentation supporting any determination made that certain conservation measures were held to be not locally cost effective or technically feasible.<sup>97</sup> Finally, Richvale and Biggs allege that prior to adoption of an AWMP, they are required to notice and hold a public hearing; and that after adoption the plan must be distributed to “various entities” and posted on the internet for public review.<sup>98</sup>

Prior to the Act, Richvale and Biggs assert, agricultural water suppliers “were not required to have a pricing structure based, at least in part, on the quantity of water delivered.” In addition, prior to the Act, “there was no requirement to implement up to 14 additional conservation measures if locally cost effective and technically feasible.” And, Richvale and Biggs allege that prior to the Act the number of agricultural water suppliers subject to the requirement to develop an AWMP was significantly fewer, and now the “contents of the plans” are “more encompassing than plans required under the former law.”<sup>99</sup> Richvale and Biggs allege that “[f]inally, prior to the Act, there was no requirement to conduct at least one public hearing prior to adopting the plan, make copies of it available for public inspection, or to publish the time and place of the hearing once per week for two successive weeks in a newspaper of general circulation.”<sup>100</sup>

As discussed below, in the early stages of Commission staff’s review and analysis of these consolidated test claims, it became apparent that Richvale and Biggs, the two claimants representing agricultural water suppliers, are not subject to the revenue limits of article XIII B, and do not collect or expend “proceeds of taxes,” within the meaning of articles XIII A and XIII B.<sup>101</sup> After additional briefing and further review, it was concluded that Richvale and Biggs are indeed not eligible for reimbursement under article XIII B, section 6. The Commission’s executive director therefore issued a notice of pending dismissal and offered an opportunity for another eligible local claimant, subject to the tax and spend limitations of articles XIII A and XIII B, to take over the test claim.<sup>102</sup> Richvale and Biggs filed an appeal of that decision, and maintain that they are eligible local government claimants pursuant to Government Code section 17518, and that the fees or assessments that the districts would be required to establish or increase to comply with the requirements of the test claim statute and regulations would be

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<sup>96</sup> *Ibid.*

<sup>97</sup> Exhibit A, 10-TC-12, pages 4-6.

<sup>98</sup> Exhibit A, 10-TC-12, page 6.

<sup>99</sup> Exhibit A, 10-TC-12, page 8.

<sup>100</sup> Exhibit A, 10-TC-12, page 9.

<sup>101</sup> Exhibit F, Commission Request for Additional Information, page 1.

<sup>102</sup> Exhibit K, Notice of Pending Dismissal.

characterized as taxes under article XIII B, section 8, because such fees or assessments would exceed the reasonable costs of providing water services.<sup>103</sup> This decision addresses these issues.

#### Glenn-Colusa Irrigation District and Oakdale Irrigation District

Glenn-Colusa and Oakdale requested to be substituted in as parties to these consolidated test claims, in place of Richvale and Biggs.<sup>104</sup> Both Glenn-Colusa and Oakdale submitted declarations asserting that they receive an annual share of property tax revenue, and therefore are subject to articles XIII A and XIII B of the California Constitution. Both additionally allege that they incur at least \$1000 in increased costs as a result of the test claim statute and regulations, and that they are subject to the requirements of the test claim statutes and regulations as described in the test claim narrative.<sup>105</sup>

#### Claimants' Collective Response to the Draft Proposed Decision

In comments on the draft proposed decision, the claimants focus primarily on the findings regarding the ineligibility of Richvale and Biggs to claim reimbursement based on the evidence in the record indicating that neither agency collects or expends tax revenues subject to the limitations of articles XIII A and XIII B. The claimants also address the related findings that all claimants have sufficient fee authority under law to cover the costs of the mandate, and thus the Commission cannot find costs mandated by the state, pursuant to section 17556(d).

Specifically, the claimants argue that “[f]ees and charges for sewer, water, or refuse collection services are excused from the formal election process, but not from the majority protest process.”<sup>106</sup> Therefore, claimants conclude that “[a]gencies that provide water, sewer, or refuse collection services, including Claimants, lack sufficient authority to unilaterally impose new or increased fees or charges in light of Proposition 218’s majority protest procedure.”<sup>107</sup>

In addition, claimants note the Commission’s analysis in 07-TC-09, *Discharge of Stormwater Runoff*, and argue that the Commission should not “ignore a prior Commission decision that is directly on point...” The claimants assert that “as this Commission has already recognized...” Proposition 218 “created a legal barrier to establishing or increasing fees or charges...” and as a result claimants “can do no more than merely propose new or increased fees for customer approval and the customers have the authority to then accept or reject...” a fee increase.<sup>108</sup>

The claimants assert that the reasoning of the draft proposed decision “would prohibit state subvention for every enterprise district in the state that is subject to Proposition 218...”<sup>109</sup> and “would create a class of local agencies that are per se ineligible for reimbursement under this test

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<sup>103</sup> Exhibit L, Appeal of Executive Director’s Decision.

<sup>104</sup> Exhibit N, Request for Substitution of Parties by Oakdale Irrigation District; Exhibit O, Request for Substitution of Parties by Glenn-Colusa Irrigation District.

<sup>105</sup> *Ibid.*

<sup>106</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 10.

<sup>107</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 11.

<sup>108</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 11.

<sup>109</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 14.

claim, all potential future test claims, and all previous test claims dating back to Proposition 218's passage in 1996.”<sup>110</sup> The claimant calls this a “sea change in Constitutional interpretation...”<sup>111</sup>

The claimants argue, based on this interpretation of the effect of Proposition 218, that the draft proposed decision inappropriately excluded Richvale and Biggs from subvention, “because they do not currently collect or expend tax revenues.”<sup>112</sup> The claimants argue that “this additional ‘requirement’ [is] based on an outdated case that predates Proposition 218 and on an inapplicable line of cases that apply only to redevelopment agencies, while ignoring the strong policy underlying the voters’ approval of the subvention requirement.”<sup>113</sup> The claimants argue that after articles XIII C and XIII D, “assessments and property-related fees and charges have joined tax revenues as among local entities’ ‘increasingly limited revenue sources...”<sup>114</sup>

The claimants further argue that: “Agencies like Richvale and Biggs that need additional revenue to pay for new mandates but are subject to the limitations of Proposition 218 are faced with three problematic options: (a) do not implement the mandates in light of revenue limitations; (b) implement the mandates with existing revenue; or (c) propose a new or increased fee or charge, assessment, or special tax to implement the mandates.”<sup>115</sup> The claimants argue for the Commission to take action to expand the scope of reimbursement: “the subvention provision should be read in harmony with later Constitutional enactments and protect not just tax revenue, but assessment and fee revenue as well.”<sup>116</sup>

Finally, in late comments, the claimants challenge DWR’s reasoning, including the figures cited by the department, that due to the existence of a substantial number of private water suppliers, the test claim statutes do not impose a “program” within the meaning of article XIII B, section 6.<sup>117</sup>

## **B. State Agency Positions:**

### Department of Finance

Finance maintains that “the Act and Regulations do not impose a reimbursable mandate on local agencies within the meaning of Article XIII B, section 6.”<sup>118</sup> Finance asserts that each of the claimants is a special district authorized to charge a fee for delivery of water to its users, and therefore has the ability to cover the costs of any new required activities.<sup>119</sup> Finance further

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<sup>110</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 15.

<sup>111</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 15.

<sup>112</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 15.

<sup>113</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 16.

<sup>114</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 17.

<sup>115</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 20.

<sup>116</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 21.

<sup>117</sup> Exhibit W, Claimant Late Comments, pages 1-4.

<sup>118</sup> Exhibit C, Finance Comments, page 1.

<sup>119</sup> Exhibit C, Finance Comments, page 1.

asserts that the conservation efforts required by the test claim statute and regulations will result in surplus water accruing to the claimant districts, which are authorized to sell water. Finance concludes that “each district will likely have the opportunity to cover all or a portion of costs related to implementation of the Act or Regulations with revenue from surplus water sales.”<sup>120</sup> Moreover, Finance argues that “special districts are only entitled to reimbursement if they are subject to the tax and spend limitations under articles XIII A and XIII B...*and only when the mandated costs in question can be recovered solely from the proceeds of taxes.*”<sup>121</sup> Finance argues that the claimants “should be directed to provide information that will enable the Commission on State Mandates to determine if they are subject to tax and spending limitations.”<sup>122</sup> Finance did not submit comments on the draft proposed decision.

#### State Controller’s Office

In response to Commission staff’s request for additional information regarding the uncertain eligibility of the test claimants, the SCO submitted written comments confirming that the “Butte County Auditor-Controller has confirmed for fiscal years 2010-2011, 2011-2012, and 2012-2013,” that South Feather and Paradise both received proceeds of taxes, but Richvale and Biggs did not.<sup>123</sup> However, the SCO also noted that none of the four claimants reported an appropriations limit for fiscal years 2010-2011, 2011-2012, and 2012-2013. The SCO stated that “Government Code section 7910 requires each local government entity to annually establish its appropriations limit by resolution of its governing board,” and that “Government Code section 12463 requires the annual appropriations limit to be reported in the financial transactions report submitted to the SCO.” However, the SCO noted that it “has the responsibility to review each report for reasonableness, yet we are not required to audit any of the data reported.” The SCO concluded, therefore, that “we are unable to determine which special district is subject to report an annual appropriations limit.” The SCO did not comment on the draft proposed decision.

#### Department of Water Resources

DWR argues, in comments on the consolidated test claims, first, that the Water Conservation Act of 2009 applies to public and private entities alike, and is therefore not a “program” within the meaning of article XIII B, section 6. In addition, DWR argues that the Act is not a “new program,” because it is “a refinement of urban and agricultural water conservation requirements that have been part of the law for years.” DWR further asserts that even if the Act “were an unfunded state mandate, it would not be reimbursable since the water suppliers have sufficient non-tax sources to offset any implementation costs.” And, DWR asserts that the test claim regulations on agricultural water measurement do not impose any requirements on water suppliers because “they are free to choose alternative measurement methods.” And finally, DWR argues that the Act does not impose any new programs or higher levels of service “because what is required is compliance with general and evolving water conservation standards based on

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<sup>120</sup> Exhibit C, Finance Comments, page 2.

<sup>121</sup> Exhibit C, Finance Comments, page 2 [emphasis in original].

<sup>122</sup> Exhibit C, Finance Comments, page 2.

<sup>123</sup> Exhibit J, SCO Comments, pages 1-2.

the foundational reasonable and beneficial water use principle dating from before the 1928 amendment – Article X, section 2 – to California’s Constitution revising water use standards.”<sup>124</sup>

In comments on the draft proposed decision, DWR “concur[s] with and fully supports the ultimate conclusion reached...”, but reiterates and expands upon its earlier comments with respect to whether the alleged test claim requirements constitute a new program or higher level of service that is uniquely imposed upon local government.<sup>125</sup> DWR argues that “a law that governs private and public entities alike is not a ‘program’ for purposes of article XIII B...”<sup>126</sup> DWR continues:

Claimants, in their Rebuttal Comments, ignore DWR’s reference to the language of the Water Conservation Act, which by its plain terms is made applicable to both public and private entities. Instead, Claimants seek to shift attention away from the nature of the activity and focus instead on the number of entities engaged in that activity. Claimants concede that the law and regulations adopted pursuant to that law do in fact apply to both private and public entities, but argue that because (according to their calculation) “only 7.67%” of urban retail water suppliers are private, the requirements of the Water Conservation Act ought to be treated as reimbursable “programs” because those requirements “fall overwhelmingly on local governmental agencies.”<sup>127</sup>

DWR maintains that “there are, in fact, 72 private wholesale and retail suppliers out of a total of 369...so the proportion of private water suppliers is actually 16.3 percent.” And, “based on data submitted in the 2010 urban water management plans, it turns out that private retail water suppliers serve 19.7 percent of the population and account for 17.3 percent of water delivered.”<sup>128</sup>

DWR acknowledges that there are more public than private water suppliers, but asserts that “[u]nder the Supreme Court’s test in *County of Los Angeles v. State of California* the question is not whether an activity is more likely to be undertaken by a governmental entity, but whether the activity implements a state policy and imposes unique requirements on local governments, but is one that does not apply generally to all residents and entities in the state.”<sup>129</sup> DWR explains that “generally,” in this context, is not synonymous with “commonly,” and therefore the prevalence of public water suppliers as to private is not relevant to the issue; rather, “generally” refers to

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<sup>124</sup> Exhibit D, DWR Comments, page 2.

<sup>125</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 1.

<sup>126</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 2 [citing Exhibit D, DWR Comments, filed June 7, 2013; *Carmel Valley Fire Protection District v. State* (1987) 190 Cal.App.3d 521, 537].

<sup>127</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 3 [quoting Exhibit E, Claimant’s Rebuttal Comments, pages 3-4].

<sup>128</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 3.

<sup>129</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 3. See also, *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46.

laws of general application, meaning “those that apply to all persons or entities of a particular class.”<sup>130</sup> The Water Conservation Act, DWR maintains, “does just that.”<sup>131</sup>

In addition, DWR disputes that the provision of water services is a “classic governmental function,” as asserted by the claimants.<sup>132</sup> The California Supreme Court has held that reimbursement should be limited to new “programs” that carry out the governmental function of providing services to the public.<sup>133</sup> DWR maintains that there is an important distinction between public purposes, and private or corporate purposes, and that that distinction should control in the analysis of a new program or higher level of service. In particular, DWR identifies the provision of utilities to municipal customers as a corporate activity, rather than a governmental purpose:

Of the myriad services provided by government, although some may be difficult to categorize, at either end of the spectrum the categories are fairly clear. At one end, such things as police and fire protection have long been recognized as true governmental functions, those that implicate the notion of the “government as sovereign.” At the other end, however, are public utilities such as power generation, and, of particular significance to this claim, municipal water districts.<sup>134</sup>

DWR argues that “California law thus draws a distinction between the many utilitarian services that could as easily be (and often are) undertaken by the private sector, and those that implicate the unique authority vested in the state and its political subdivisions.” DWR continues: “Maintaining a police force, for instance, is easily understood as something fundamental to the government *as government*.” “On the other hand,” DWR reasons, “there is nothing intrinsically governmental about a government entity operating a utility and providing services such as electricity, natural gas, sewer, garbage collection, or water delivery.”<sup>135</sup>

DWR thus “urges the Commission to give full consideration to the fact that the Water Conservation Act is a law of general application that applies to private as well as public water

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<sup>130</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 3 [citing *McDonald v. Conniff* (1893) 99 Cal.386, 391].

<sup>131</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 3.

<sup>132</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 4 [citing Exhibit E, Claimant Rebuttal Comments, page 4].

<sup>133</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 4 [citing *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 50].

<sup>134</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 5 [citing *Chappelle v. City of Concord* (1956) 144 Cal.App.2d 822, 825; *County of Sacramento v. Superior Court* (1972) 8 Cal.3d 479, 481; *Davoust v. City of Alameda* (1906) 149 Cal. 69, 72; *City of South Pasadena v. Pasadena Land & Water Co.* (1908) 152 Cal. 579, 593; *Nourse v. City of Los Angeles* (1914) 25 Cal.App. 384, 385; *Mann Water & Power Co. v. Town of Sausalito* (1920) 49 Cal.App. 78, 79; *In re Bonds of Orosi Public Utility Dist.* (1925) 196 Cal. 43, 58; *Glenbrook Development Co. v. City of Brea* (1967) 253 Cal.App.2d 267, 274].

<sup>135</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 6.

suppliers alike.” And, DWR reiterates: “contrary to Claimants’ suggestion, water delivery, while clearly an important service, is not a classic “governmental function” in the constitutional sense.”<sup>136</sup>

### **C. Interested Person Positions:**<sup>137</sup>

#### California Special Districts Association

CSDA asserts that “the Proposed Decision fails to appropriately analyze the provisions of Article XIII B Section 6...as amended by Proposition 1A in 2004...”<sup>138</sup> CSDA argues that the draft proposed decision “rather analyzes the original language of Article XIII B Section 6 adopted as Proposition 4 in 1978, before the adoption of Proposition 218 adding articles XIII C and XIII D to the Constitution and before the adoption of Proposition 1A amending Article XIII B Section 6.”<sup>139</sup>

CSDA argues that the plain language of article XIII B, section 6, as amended by Proposition 1A, “indicates that the mandate provisions are applicable to all cities, counties, cities and counties, and special districts without restriction.”<sup>140</sup> CSDA further asserts that “[t]he plain language also mandates the state to appropriate the ‘full payment amount’ of costs incurred by local government in complying with state mandated programs, without any qualification as to the types of revenues utilized by local governments in paying the costs of such compliance.”<sup>141</sup> CSDA reasons that “there are no words of limitation indicating that suspension of mandates is only applicable to those local government agencies which receive proceeds of taxes and expend those proceeds of taxes in complying with state mandated programs.” Therefore, absent “such limiting language, the holding of the Proposed Decision which limits eligibility for claiming reimbursement...to those local agencies receiving proceeds of taxes is contradicted by the mandate provisions of Proposition 1A, and is therefore incorrect as a matter of law.”<sup>142</sup>

CSDA also argues that the voters’ intent and understanding in adopting Proposition 1A is controlling, and can be determined by examining the LAO analysis in the ballot pamphlet.<sup>143</sup> CSDA argues that “[t]he LAO analysis of Proposition 1A in the ballot pamphlet fails to mention any restriction or limitation on state mandates to be reimbursed or suspended, and such analysis is totally silent as to any requirement that reimbursable mandates be limited to those mandates imposed on local governments which receive and expend proceeds of taxes...” In fact, CSDA argues, the LAO analysis indicates that Proposition 1A “expand(s) the circumstances under

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<sup>136</sup> Exhibit U, DWR Comments on Draft Proposed Decision, page 7.

<sup>137</sup> “Interested person” is defined in the Commission’s regulations to mean “any individual, local agency, school district, state agency, corporation, partnership, association, or other type of entity, having an interest in the activities of the Commission.” (Cal. Code Regs., tit. 2, § 1181.2(j).)

<sup>138</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 6.

<sup>139</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 6.

<sup>140</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 8.

<sup>141</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 8.

<sup>142</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 8.

<sup>143</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 8.

which the state is responsible for reimbursing cities, counties and special districts for complying with state mandated programs by including all programs for which the state even had partial financial responsibility before such transfer.”<sup>144</sup> CSDA maintains that “[t]herefore the voters who approved Proposition 1A by 82% of the popular vote had no understanding of this limitation on reimbursement of state mandates to local governments which is the basic holding of the Proposed Decision.”<sup>145</sup> CSDA relies on the language of the ballot pamphlet, which states: “if the state does not fund a mandate within any year, the state must eliminate local government’s duty to implement it for that same time period.”<sup>146</sup> CSDA concludes that “[t]he plain words of Proposition 1A support this voter intent to require the state to fully reimburse the costs incurred by all cities, counties, cities and counties and special districts in implementing any state program in which the complete or partial financial responsibility for that program has been transferred from the state to local government, not just those cities, counties, cities and counties, and special districts which receive proceeds of taxes.”<sup>147</sup>

In addition, CSDA argues that the Commission’s analysis must read together and harmonize articles XIII A, XIII B, XIII C, and XIII D.<sup>148</sup> Specifically, CSDA argues that pursuant to article XIII C, added by Proposition 218, property-related fees are subject to “majority protest procedures” and “may not be expended for general governmental services...which are available to the public at large in substantially the same manner as they are to property owners...”<sup>149</sup> And, revenues from property-related fees “may not be used for any purpose other than that for which the fee was imposed;” and “may not exceed the costs required to provide the property related service.”<sup>150</sup> In addition, CSDA asserts that the amount of a property-related fee must not exceed the proportional cost of providing the service to each individual parcel subject to the fee.<sup>151</sup> CSDA also notes that “Article XIII D includes similar provisions restricting the ability of local governments to raise and expend assessment revenue.”<sup>152</sup> CSDA argues that “[a]nalyzed together, all of these restrictions on the raising and expenditure of property related fees and charges by local government agencies specified in Articles XIII C and D of the Constitution severely limit the ability of local government agencies to utilize revenue for property related fees and charges to fund the costs of state mandated programs.”<sup>153</sup> CSDA goes on to argue that “[t]hose restrictions are more onerous and stringent than the restrictions imposed on local government agencies in expending proceeds of taxes by virtue of the appropriations limit in

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<sup>144</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 9.

<sup>145</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 9.

<sup>146</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 10.

<sup>147</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 10.

<sup>148</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 10.

<sup>149</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 11.

<sup>150</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 11.

<sup>151</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 11.

<sup>152</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 12.

<sup>153</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 12.

Article XIII B.”<sup>154</sup> CSDA concludes that “[t]he Proposed Decision should be modified to recognize these restrictions imposed by Articles XIII C and D.”<sup>155</sup>

#### Environmental Law Foundation Position

ELF states, in its comments, that it agrees with the draft proposed decision, however, “[t]o aid the Commission in developing its final decision, we would like to present an additional ground upon which the Commission could rely in denying the test claim...”<sup>156</sup> ELF asserts that “the Commission should find that charges for irrigation water are not ‘property-related fees’ for the purposes of Article XIII D of the California Constitution.”<sup>157</sup> Specifically, ELF agrees that the test claim statutes are exempt from the voter-approval requirements of article XIII D, section 6(c);<sup>158</sup> however, ELF also argues that “charges for irrigation water are not ‘property-related fees’ at all.” ELF reasons: “As a result, raising them does not trigger the substantive or procedural requirements contained in Article XIII D, and the claimant districts may increase them free of any constitutional obstacle.”<sup>159</sup>

ELF continues: “Article XIII D, § 3 restricts local governments’ ability to levy a new “assessment, fee, or charge” without complying with the substantive and procedural requirements of section 4 (assessments) and section 6 (property-related fees).” However, ELF asserts that “Section 2 of Article XIII D makes Proposition 218’s relatively limited reach abundantly clear.”<sup>160</sup> ELF notes that section 2 defines a fee or charge as “any levy other than an ad valorem tax, a special tax, or an assessment, imposed by an agency upon a parcel or upon a person as an incident of property ownership, including a user fee or charge for a property related service.”<sup>161</sup> ELF therefore reasons that “[f]ees that are not ‘imposed upon a parcel’ or that are not imposed upon a ‘person as an incident of property ownership’ or that are not a ‘user fee or charge for a property related service’ are not subject to Article XIII D.”<sup>162</sup> ELF notes that in *Apartment Association of Los Angeles County v. City of Los Angeles*<sup>163</sup> the court held that an inspection fee imposed upon landlords was not imposed upon them as property owners, but as business owners and, therefore the fee was not subject to article XIII D.<sup>164</sup> The court, ELF

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<sup>154</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 12.

<sup>155</sup> Exhibit S, CSDA Comments on Draft Proposed Decision, page 12.

<sup>156</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 1.

<sup>157</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 1.

<sup>158</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 3 [citing Exhibit Q, Draft Proposed Decision, page 80].

<sup>159</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 3.

<sup>160</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 3.

<sup>161</sup> California Constitution, article XIII D, section 2; Exhibit T, ELF Comments on Draft Proposed Decision, page 3.

<sup>162</sup> Exhibit T, ELF Comments on Draft Proposed Decision, pages 3-4.

<sup>163</sup> (2001) 24 Cal.4th 830.

<sup>164</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 4.

explains, found that this type of fee was “not ‘property related’ because it was dependent on the property’s use – it was not imposed on the property simply as an incident of ownership.”<sup>165</sup>

ELF goes on to note that “no case has squarely addressed the issue...” but the courts have recognized that not all water service charges are necessarily subject to article XIII D. In *Pajaro Valley Water Management Agency v. Amrhein*,<sup>166</sup> the court held that a groundwater augmentation charge was a property-related fee, but “it rested that conclusion on the fact that the majority of users were residential users, not large-scale irrigators.”<sup>167</sup> And, ELF notes, other cases have found that domestic water use is “necessary for ‘normal ownership and use of property.’”<sup>168</sup> ELF concludes that these cases, and others, “present no obstacle to the conclusion that irrigation water is not a property-related service.”<sup>169</sup> ELF concludes that fees for irrigation water are not “property-related” but a business-related fee, and that therefore the Commission should deny this test claim.<sup>170</sup>

#### Northern California Water Association Position

In late comments on the draft proposed decision, NCWA seeks to “highlight and emphasize how onerous and expensive these new state mandates are in the Sacramento Valley.”<sup>171</sup> NCWA argues that “[t]hese statewide benefits, achieved through implementation of incredibly expensive mandates, ought to be funded by the state and not borne exclusively by the impacted local agencies’ landowners.”<sup>172</sup> NCWA continues: “The draft proposed decision, in an effort to circumvent the clear requirements to reimburse for these types of state mandates, has attempted to avoid reimbursement by exerting exclusions that are not appropriate for the facts before the Commission.”<sup>173</sup> NCWA denies that any “exemptions” apply to the test claim statutes, and “urge[s] the Commission to modify the draft proposed decision to reimburse these and other similarly affected water suppliers.”<sup>174</sup>

#### **IV. Discussion**

Article XIII B, section 6 of the California Constitution provides in relevant part the following:

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<sup>165</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 4.

<sup>166</sup> (2007) 150 Cal.App.4th 1364.

<sup>167</sup> Exhibit T, ELF Comments on Draft Proposed Decision, pages 4-5.

<sup>168</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 5 [citing *Richmond v. Shasta Community Services District* (2004) 32 Cal.4th 409, 427; *Bighorn Desert View Water Agency v. Verjil* (2006) 39 Cal.4th 205].

<sup>169</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 5.

<sup>170</sup> Exhibit T, ELF Comments on Draft Proposed Decision, page 5.

<sup>171</sup> Exhibit V, NCWA Comments on Draft Proposed Decision, page 1.

<sup>172</sup> Exhibit V, NCWA Comments on Draft Proposed Decision, page 2.

<sup>173</sup> Exhibit V, NCWA Comments on Draft Proposed Decision, page 2.

<sup>174</sup> Exhibit V, NCWA Comments on Draft Proposed Decision, page 2.

Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the state shall provide a subvention of funds to reimburse such local government for the costs of such programs or increased level of service, except that the Legislature *may, but need not*, provide a subvention of funds for the following mandates:

- (1) Legislative mandates requested by the local agency affected.
- (2) Legislation defining a new crime or changing an existing definition of a crime.
- (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.

The purpose of article XIII B, section 6 is to “preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are ‘ill equipped’ to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose.”<sup>175</sup> Thus, the subvention requirement of section 6 is “directed to state-mandated increases in the services provided by [local government] ...”<sup>176</sup>

Reimbursement under article XIII B, section 6 is required when the following elements are met:

1. A state statute or executive order requires or “mandates” local agencies or school districts to perform an activity.<sup>177</sup>
2. The mandated activity either:
  - a. Carries out the governmental function of providing a service to the public; or
  - b. Imposes unique requirements on local agencies or school districts and does not apply generally to all residents and entities in the state.<sup>178</sup>
3. The mandated activity is new when compared with the legal requirements in effect immediately before the enactment of the test claim statute or executive order and it increases the level of service provided to the public.<sup>179</sup>
4. The mandated activity results in the local agency or school district incurring increased costs, within the meaning of section 17514. Increased costs, however, are not

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<sup>175</sup> *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

<sup>176</sup> *County of Los Angeles v. State of California (County of Los Angeles I)* (1987) 43 Cal.3d 46, 56.

<sup>177</sup> *San Diego Unified School Dist. v. Commission on State Mandates (San Diego Unified School Dist.)* (2004) 33 Cal.4th 859, 874.

<sup>178</sup> *Id.* at 874-875 (reaffirming the test set out in *County of Los Angeles, supra*, 43 Cal.3d 46, 56).

<sup>179</sup> *San Diego Unified School Dist., supra*, 33 Cal.4th 859, 874-875, 878; *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830, 835.

reimbursable if an exception identified in Government Code section 17556 applies to the activity.<sup>180</sup>

The determination whether a statute or executive order imposes a reimbursable state-mandated program is a question of law.<sup>181</sup> The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.<sup>182</sup> In making its decisions, the Commission must strictly construe article XIII B, section 6, and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”<sup>183</sup>

The parties raise the following issues in their comments:

- The test claim statute and executive order do not impose a new program or higher level of service that is subject to article XIII B, section 6 because the Water Conservation Law and implementing regulations apply to both public and private water suppliers alike, and do not impose requirements uniquely upon local government.
- The test claim statute and executive order do not impose a new program or higher level of service because the provision of water and other utilities is an activity that could be, and often is, undertaken by private enterprise, and is therefore not a quintessentially governmental service in the manner that police and fire protection are generally accepted to be.
- The test claim does not result in costs mandated by the state for agricultural water suppliers because fees or charges for the provision of irrigation water are not “property-related” fees or charges subject to the limitations of articles XIII C and XIII D.

As described below, the Commission denies this claim on the grounds that most of the code sections and regulations pled do not impose new mandated activities, and all affected claimants have sufficient fee authority as a matter of law to cover the costs of any new requirements. Therefore, this decision does not make findings on the additional potential grounds for denial raised in comments on the draft proposed decision summarized above.

**A. South Feather Water and Power Agency, Paradise Irrigation District, Oakdale Irrigation District, and Glenn-Colusa Irrigation District are Subject to the Revenue Limitations of Article XIII B, and are Therefore Eligible for Reimbursement Pursuant to Article XIII B, Section 6.**

1. To be eligible for reimbursement, a local agency must be subject to the taxing and spending limitations of articles XIII A and XIII B.

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<sup>180</sup> *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (Cal. Ct. App. 1st Dist. 2000) 84 Cal.App.4th 1265, 1284; Government Code sections 17514 and 17556.

<sup>181</sup> *County of San Diego, supra*, 15 Cal.4th 68, 109.

<sup>182</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 332.

<sup>183</sup> *County of Sonoma, supra*, 84 Cal.App.4th 1265, 1280 [citing *City of San Jose, supra*].

An interpretation of article XIII B, section 6 requires an understanding of articles XIII A and XIII B. “Articles XIII A and XIII B work in tandem, together restricting California governments’ power both to levy and to spend taxes for public purposes.”<sup>184</sup>

In 1978, the voters adopted Proposition 13, which added article XIII A to the California Constitution. Article XIII A drastically reduced property tax revenue previously enjoyed by local governments by providing that “the maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property,” and that the one percent (1%) tax was to be collected by counties and “apportioned according to law to the districts within the counties...”<sup>185</sup> In addition to limiting the property tax, section 4 also restricts a local government’s ability to impose special taxes by requiring a two-thirds approval by voters.<sup>186</sup>

Article XIII B was adopted by the voters as Proposition 4 less than 18 months after the addition of article XIII A to the state Constitution, and was billed as “the next logical step to Proposition 13.”<sup>187</sup> While article XIII A is aimed at controlling ad valorem property taxes and the imposition of new special taxes, “the thrust of article XIII B is toward placing certain limitations on the growth of appropriations at both the state and local government level; in particular, Article XIII B places limits on the authorization to expend the ‘proceeds of taxes.’”<sup>188</sup>

Article XIII B established an “appropriations limit,” or spending limit for each “entity of local government” beginning in fiscal year 1980-1981.<sup>189</sup> Specifically, the appropriations limit provides as follows:

The total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population, except as otherwise provided in this article.<sup>190</sup>

No “appropriations subject to limitation” may be made in excess of the appropriations limit, and revenues received in excess of authorized appropriations must be returned to the taxpayers within the following two fiscal years.<sup>191</sup> Article XIII B does not limit the ability to expend government funds collected from *all sources*; the appropriations limit is based on “appropriations subject to limitation,” which means, pursuant to article XIII B, section 8, “any authorization to

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<sup>184</sup> *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486 (*County of Fresno*).

<sup>185</sup> California Constitution, article XIII A, section 1 (effective June 7, 1978).

<sup>186</sup> California Constitution, article XIII A, section 4 (effective June 7, 1978).

<sup>187</sup> *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 446 (*County of Placer*).

<sup>188</sup> *Ibid.*

<sup>189</sup> California Constitution, article XIII B, section 8(h) (added, Nov. 7, 1979).

<sup>190</sup> California Constitution, article XIII B, section 1 (added, Nov. 7, 1979; amended by Proposition 111, June 5, 1990).

<sup>191</sup> California Constitution, article XIII B, section 2 (added, Nov. 7, 1979).

expend during a fiscal year the *proceeds of taxes* levied by or for that entity.”<sup>192</sup> Appropriations subject to limitation do not include “local agency loan funds or indebtedness funds”; “investment (or authorizations to invest) funds...of an entity of local government in accounts at banks...or in liquid securities”;<sup>193</sup> “[a]ppropriations for debt service”; “[a]ppropriations required to comply with mandates of the courts or the federal government”; and “[a]ppropriations of any special district which existed on January 1, 1978 and which did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of 12 [and one half] cents per \$100 of assessed value; or the appropriations of any special district then existing or thereafter created by a vote of the people, which is totally funded by other than the proceeds of taxes.”<sup>194</sup>

Proposition 4 also added article XIII B, section 6 to require the state to reimburse local governments for any additional expenditures that might be mandated by the state, and which would rely solely on revenues subject to the appropriations limit. The California Supreme Court, in *County of Fresno v. State of California*,<sup>195</sup> explained:

Section 6 was included in article XIII B in recognition that article XIII A of the Constitution severely restricted the taxing powers of local governments. (See *County of Los Angeles I, supra*, 43 Cal.3d at p. 61.) The provision was intended to preclude the state from shifting financial responsibility for carrying out governmental functions onto local entities that were ill equipped to handle the task. (*Ibid.*; see *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6.) Specifically, it was designed to protect the tax revenues of local governments from state mandates that would require expenditure of such revenues. Thus, although its language broadly declares that the “state shall provide a subvention of funds to reimburse ... local government for the costs [of a state-mandated new] program or higher level of service,” read in its textual and historical context section 6 of article XIII B requires subvention only when the costs in question can be recovered *solely from tax revenues*.<sup>196</sup>

Not every local agency is subject to the restrictions of article XIII B, and therefore not every local agency is entitled to reimbursement. Redevelopment agencies, for example, have been identified by the courts as being exempt from the restrictions of article XIII B. In *Bell Community Redevelopment Agency v. Woolsey*, the Second District Court of Appeal concluded that a redevelopment agency’s power to issue bonds, and to repay those bonds with its tax increment, was not subject to the spending limit of article XIII B. The court reasoned that to construe tax increment payments as appropriations subject to limitation “would be directly contrary to the mandate of section 7,” which provides that “[n]othing in this Article shall be construed to impair the ability of the state or of any local government to meet its obligations with

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<sup>192</sup> California Constitution, article XIII B, section 8 (added, Nov. 7, 1979; amended by Proposition 111, June 5, 1990) [emphasis added].

<sup>193</sup> California Constitution, article XIII B, section 8.

<sup>194</sup> California Constitution, article XIII B, section 9 (added, Nov. 7, 1979; amended by Proposition 111, June 5, 1990).

<sup>195</sup> *County of Fresno, supra*, (1991) 53 Cal.3d 482.

<sup>196</sup> *Id.*, at p. 487. Emphasis in original.

respect to existing or future bonded indebtedness.”<sup>197</sup> In addition, the court found that article XVI, section 16, addressing the funding of redevelopment agencies, was inconsistent with the limitations of article XIII B:

Article XVI, section 16, provides that tax increment revenues “may be irrevocably pledged” to the payment of tax allocation bonds. If bonds must annually compete for payment within an annual appropriations limit, and their payment depend upon complying with the such limit [*sic*], it is clear that tax allocation proceeds cannot be irrevocably pledged to the payment of the bonds. Annual bond payments would be contingent upon factors extraneous to the pledge. That is, bond payments would be revocable every year of their life to the extent that they conflicted with an annual appropriation limit. The untoward effect would be that bonds would become unsaleable because a purchaser could not depend upon the agency having a sure source of payment for such bonds.<sup>198</sup>

The court therefore concluded that redevelopment agencies could not reasonably be subject to article XIII B, and therefore upheld Health and Safety Code section 33678, and ordered that the writ issue to compel Woolsey to publish the notice.

Accordingly, in *Redevelopment Agency of San Marcos v. Commission on State Mandates*,<sup>199</sup> the court held that redevelopment agencies were not eligible to claim reimbursement because Health and Safety Code section 33678 exempted tax increment financing, their primary source of revenue, from the limitations of article XIII B.

Because of the nature of the financing they receive, tax increment financing, redevelopment agencies are not subject to this type of appropriations limitations or spending caps; they do not expend any “proceeds of taxes.” Nor do they raise, through tax increment financing, “general revenues for the local entity.” The purpose for which state subvention of funds was created, to protect local agencies from having the state transfer its cost of government from itself to the local level, is therefore not brought into play when redevelopment agencies are required to allocate their tax increment financing in a particular manner...

For all these reasons, we conclude the same policies which support exempting tax increment revenues from article XIII B appropriations limits also support denying reimbursement under section 6... [The] costs of depositing tax increment revenues in the Housing Fund are attributable not directly to tax revenues, but to the benefit received by the Agency from the tax increment financing scheme, which is one step removed from other local agencies’ collection of tax revenues.<sup>200</sup>

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<sup>197</sup> (1985) 169 Cal.App.3d 24, at p. 31 [quoting article XIII B, section 7].

<sup>198</sup> *Id.*, at p. 31.

<sup>199</sup> (1997) 55 Cal.App.4th 976.

<sup>200</sup> *Redevelopment Agency of San Marcos, supra*, 55 Cal.App.4th at pp. 986-987 [internal citations omitted].

In 2000, the Third District Court of Appeal, in *City of El Monte v. Commission on State Mandates*, affirmed the reasoning of the *San Marcos* decision, holding that a redevelopment agency cannot accept the benefits of an exemption from article XIII B's spending limit while asserting an entitlement to reimbursement under article XIII B, section 6.<sup>201</sup>

Therefore, pursuant to the plain language of article XIII B, section 9 and the decisions in *County of Fresno, supra*, *Redevelopment Agency of San Marcos, supra*, and *City of El Monte, supra*, a local agency that does not collect and expend "proceeds of taxes" is not subject to the tax and spend limitations of articles XIII A and B, and therefore is not entitled to claim reimbursement pursuant to article XIII B, section 6.

Nevertheless, claimants argue that *County of Fresno* and the redevelopment agency cases do not apply in this case. Specifically, claimants argue that *County of Fresno, supra*, predates Proposition 218, which added articles XIII C and XIII D to the California Constitution, and is factually distinguishable from this test claim because the test claim statute at issue in *County of Fresno* specifically authorized user fees to pay for the mandated activities. With respect to the redevelopment cases (*Bell Community Redevelopment Agency, Redevelopment Agency of San Marcos, and City of El Monte*), the claimants argue that the courts' findings rely on Health and Safety Code section 33678, which specifically excepts the revenues of redevelopment agencies from the scope of revenue-limited appropriations under article XIII B.<sup>202</sup> In addition, the claimants argue that the above reasoning "would prohibit state subvention for every enterprise district in the state that is subject to Proposition 218..." and "would create a class of local agencies that are per se ineligible for reimbursement under this test claim, all potential future test claims, and all previous test claims dating back to Proposition 218's passage in 1996."<sup>203</sup> In addition, both the claimants and CSDA suggest that the Commission broaden the scope of reimbursement eligibility under article XIII B, section 6, beyond that articulated by the courts, and beyond the plain language of articles XIII A and XIII B.<sup>204</sup> The claimants and CSDA urge the Commission to consider the restrictions placed on special districts' authority to impose assessments, fees, or charges by articles XIII C and XIII D to be part of the "increasingly limited revenues sources" that subvention under section 6 was intended to protect. The claimants and CSDA would have the Commission broadly interpret and extend the subvention requirement and treat fee authority subject to proposition 218 as proceeds of taxes, "to advance the goal of 'preclud[ing] the state from shifting financial responsibility for carrying out governmental functions onto local entities that [are] ill equipped to handle the task."<sup>205</sup>

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<sup>201</sup> (2000) 83 Cal.App.4th 266, 281-282 (*El Monte*).

<sup>202</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, pages 17-18.

<sup>203</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, pages 14-15.

<sup>204</sup> See Exhibit R, Claimant Comments on Draft Proposed Decision, page 21; Exhibit S, CSDA Comments on Draft Proposed Decision, pages 10-12 [Arguing that the restrictions of articles XIII C and XIII D are more onerous than the revenue limits of article XIII B, and the Commission should "recognize these restrictions..." and "Articles XIII A, B, C, and D should be read together and harmonized..."].

<sup>205</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 21 [quoting *County of Fresno, supra* 53 Cal.3d, at p. 487.].

The claimant's comments do not alter the above analysis. The factual distinction that claimants allege between this test claim and *County of Fresno* is not dispositive.<sup>206</sup> Specific fee authority provided by the test claim statute is not necessary: so long as a local government's statutory fee authority can be legally applied to alleged activities mandated by the test claim statute, there are no *costs mandated by the state* within the meaning of Government Code section 17514 and article XIII B, section 6, to the extent of that fee authority.<sup>207</sup> If the local entity is not compelled to rely on *appropriations subject to limitation* to comply with the alleged mandate, no reimbursement is required.<sup>208</sup>

The claimant's comments addressing the redevelopment cases are similarly unpersuasive. Those cases are discussed above not as analogues for the types of special districts represented in this test claim, but only to demonstrate that *not all local government entities* are subject to articles XIII A and XIII B, and that an agency that is not bound by article XIII B cannot assert an entitlement to reimbursement under section 6.<sup>209</sup>

Moreover, enterprise districts, and indeed any local government entity funded exclusively through user fees, charges, or assessments, *are* per se ineligible for mandate reimbursement. This is so because only a mandate to expend revenues that are subject to the appropriations limit, as defined and expounded upon by the courts,<sup>210</sup> can entitle a local government entity to mandate reimbursement. In other words, a local agency that is funded solely by user fees or charges, (or tax increment revenues, as discussed above), or appropriations for debt service, or any combination of revenues "other than the proceeds of taxes" is an agency that is not subject to the appropriations limit, and therefore not entitled to subvention.<sup>211</sup>

This interpretation is supported by decades of mandates precedent and is consistent with the purpose of article XIII B. As discussed above, "Section 6 was included in article XIII B in recognition that article XIII A...severely restricted the *taxing* powers of local governments."<sup>212</sup> Article XIII B "was not intended to reach beyond taxation..." and "would not restrict the growth in appropriations financed from other [i.e., nontax] sources of revenue..."<sup>213</sup> The issue, then, is

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<sup>206</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, pages 17-18. *County of Fresno, supra*, 53 Cal.3d at p. 485.

<sup>207</sup> See also, *Clovis Unified School District v. Chiang* (2010) 188 Cal.App.4th 794, 812 ["Claimants can choose not to required these fees, but not at the state's expense."]

<sup>208</sup> See *Redevelopment Agency of San Marcos, supra*, 55 Cal.App.4th at p. 987 ["No state duty of subvention is triggered where the local agency is not required to expend its proceeds of taxes."].

<sup>209</sup> *City of El Monte, supra*, (2000) 83 Cal.App.4th 266, 281-282 [citing *Redevelopment Agency of San Marcos, supra*, (1997) 55 Cal.App.4th 976].

<sup>210</sup> See *Placer v. Corin* (1980) 113 Cal.App.3d 443; *Bell Community Redevelopment Agency, supra* (1985) 169 Cal.App.3d 24; *County of Fresno, supra* (1991) 53 Cal.3d 482; *Redevelopment Agency of San Marcos, supra*, (1997) 55 Cal.App.4th 976.

<sup>211</sup> California Constitution, article XIII B, section 9 (Adopted Nov. 6, 1979; Amended June 5, 1990).

<sup>212</sup> See *County of Fresno, supra*, 53 Cal.3d at p. 487 [emphasis added].

<sup>213</sup> *Ibid.*

not *how many* different sources of revenue a local entity has at its disposal, as suggested by claimants;<sup>214</sup> it is whether and to what extent those sources of revenue (and the appropriations to be made) are *limited* by articles XIII A and XIII B. Based on the foregoing, nothing in claimants' comments alters the above analysis.

The Commission also disagrees with the interpretation offered by CSDA. CSDA argues in its comments that Proposition 1A, adopted in 2004, made changes to article XIII B, section 6, which must be considered by the Commission, and that the voters' intent and understanding when adopting Proposition 1A should weigh heavily on the Commission's interpretation of the amended text.<sup>215</sup> However, the amendments made by Proposition 1A require the Legislature to either pay or suspend a mandate for local agencies, and expand the definition of a new program or higher level of service. The plain language of Proposition 1A does not address which entities are eligible to claim reimbursement, and does not require reimbursement for all special districts, including those that do not receive property tax revenue and are not subject to the appropriations limitation of article XIII B.<sup>216</sup> CSDA's comments do not alter the above analysis.

Based on the foregoing, a local agency that does not collect and expend "proceeds of taxes" is not subject to the tax and spend limitations of articles XIII A and B, and therefore is not entitled to claim reimbursement pursuant to article XIII B, section 6.

2. Biggs-West Gridley Water District and Richvale Irrigation District are not subject to the taxing and spending limitations of articles XIII A and XIII B, and are therefore not eligible for reimbursement under article XIII B, section 6 of the California Constitution. However, Oakdale Irrigation District and Glenn-Colusa Irrigation District are subject to the taxing and spending limitations, have been substituted in as claimants for both of the consolidated test claims, and are eligible for reimbursement under article XIII B, section 6 of the California Constitution.

10-TC-12 was originally filed by four co-claimants: South Feather, Paradise, Biggs, and Richvale.<sup>217</sup> 12-TC-01 was filed by Richvale and Biggs only,<sup>218</sup> and the two test claims were consolidated for analysis and hearing and renamed *Water Conservation*. Based on the analysis herein, the Commission finds that Richvale and Biggs are ineligible to claim reimbursement under article XIII B, section 6, and test claim 12-TC-01 would have to be dismissed for want of an eligible claimant.<sup>219</sup> However, Oakdale and Glenn-Colusa have requested to be substituted in on both test claims in the place of the ineligible claimants.<sup>220</sup> The analysis below will therefore address the eligibility of each of the six co-claimants, and will show that South Feather, Paradise,

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<sup>214</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, pages 20-21.

<sup>215</sup> See, e.g., Exhibit S, CSDA Comments on Draft Proposed Decision, page 7.

<sup>216</sup> See California Constitution, article XIII B, section 6 (b-c).

<sup>217</sup> Exhibit A, Test Claim 10-TC-12.

<sup>218</sup> Exhibit B, Test Claim 12-TC-01.

<sup>219</sup> See Exhibit K, Notice of Pending Dismissal.

<sup>220</sup> Exhibit N, Request for Substitution of Parties by Oakdale Irrigation District; Exhibit O, Request for Substitution of Parties by Glenn-Colusa Irrigation District.

Oakdale, and Glenn-Colusa are all eligible to claim reimbursement under article XIII B, section 6, and therefore the Commission maintains jurisdiction over both of the consolidated test claims.

*a. Biggs-West Gridley Water District and Richvale Irrigation District are not eligible to claim reimbursement under article XIII B, section 6.*

The Districts have acknowledged that “Richvale and Biggs do not receive property tax revenue.”<sup>221</sup> With respect to Richvale, that statement is consistent with the original test claim filing, in which Richvale stated that it “does not receive an annual share of property tax revenue.”<sup>222</sup> However, Biggs had earlier stated in a declaration by Karen Peters, the District’s Executive Administrator, that “Biggs receives an annual share of property tax revenue,” and for “Fiscal Year 2011 the amount of property tax revenue is expected to be approximately \$64,000.”<sup>223</sup> Biggs has since determined that the Peters declaration was in error, and a more recent declaration from Eugene Massa, the District’s General Manager, states that “[t]hat revenue estimate actually reflects Biggs’ *assessment*, equating to \$2 per acre within Biggs’ boundaries.” Mr. Massa goes on to state that “Biggs does not currently receive any share of ad valorem *property tax* revenue.”<sup>224,225</sup>

Even though Richvale and Biggs acknowledge that they receive no property tax revenue, they argue that they and “other similarly situated public agencies should not be deemed ineligible for subvention due to a historical quirk that resulted in those agencies not receiving a share of ad valorem property taxes.”<sup>226</sup> The “historical quirk” to which Richvale and Biggs refer, it is assumed, is the fact that Richvale and Biggs either did not exist or did not share in ad valorem property tax revenue as of the 1977-78 fiscal year, which would render at least some portion of

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<sup>221</sup> Exhibit I, Claimant Response to Request for Additional Information, page 1.

<sup>222</sup> Exhibit A, South Feather Water and Power Test Claim, page 22.

<sup>223</sup> Exhibit A, 10-TC-12, page 30.

<sup>224</sup> Exhibit I, Claimant Response to Request for Additional Information, page 393 [emphasis added].

<sup>225</sup> See also Exhibit X, Special Districts Annual Report 2010-2011, pages 184; 389; 1051 [The Special Districts Annual Report for 2010-2011 is consistent with Richvale’s statement that it does not receive property tax revenue. Table 8 indicates no property tax receipts, and Table 1 does not indicate an appropriations limit. Biggs did not submit the necessary information to the SCO, and therefore does not appear in Tables 1 or 8 of the 2010-2011 Special Districts Annual Report. Based on that report, and the admissions of the Districts, a notice of dismissal was issued on November 12, 2013 for test claim 12-TC-01, for which Richvale and Biggs were the only named claimants. In response to the Notice of Pending Dismissal, the Districts submitted an Appeal of Dismissal, in which they argue that Proposition 218 undermines a local agency’s fee authority, and that the Districts are eligible for reimbursement “for the reasons already explained in the Districts’ ‘Claimants’ Response to Request for Additional Information 10-TC-12 and 12-TC-01.’” (Exhibit K, Notice of Pending Dismissal; Exhibit L, Appeal of Executive Director’s Decision)].

<sup>226</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 20.

their revenues subject to the appropriations limit, in accordance with article XIII B, section 9.<sup>227</sup> They argue that all public agencies are ill-equipped to cover the costs of new mandates, whether they are subject to the tax and spend limits of articles XIII A and XIII B, or the fee and assessment restrictions of articles XIII C and XIII D.<sup>228</sup> In addition, Richvale and Biggs assert that to the extent they do have authority to raise revenues other than taxes, any increased fees or assessments necessary to cover the costs of the required activities would, by definition, be classified as proceeds of taxes under article XIII B, section 8.<sup>229</sup>

The Districts' reasoning is both circular and fundamentally unsound. Article XIII B, section 8 provides that "proceeds of taxes" includes "all tax revenues and the proceeds to an entity of government from (1) regulatory licenses, user charges, and user fees *to the extent that those proceeds exceed the costs reasonably borne by that entity in providing the regulation, product, or service*, and (2) the investment of tax revenues."<sup>230</sup> The districts argue, therefore, that "proceeds of taxes" includes not only revenues directly derived from taxes, "but also revenues exceeding the costs to fund the services provided by the agency." The Districts argue that Richvale and Biggs are unable, under Proposition 218, to impose new fees as a matter of law, and must reallocate existing fees, which constitute "proceeds of taxes" under article XIII B, section 8. But Proposition 218 added article XIII D to expressly provide that fees or charges "*shall not be extended, imposed, or increased*" if revenues derived from the fee or charge exceed the funds needed to provide the property-related service; and "shall not be used for any purpose other than that for which the fee or charge was imposed."<sup>231</sup> Therefore, Proposition 218 imposes an absolute bar to raising fees beyond those necessary to provide the property-related service, or "reallocating" fees for a purpose other than that for which the fee or charge was imposed.

Moreover, Richvale and Biggs' reasoning that such fees *would automatically and by definition* constitute proceeds of taxes under article XIII B, section 8, rests on the initial presumption that such fees or charges would "exceed" those necessary to provide the service. In other words, the Districts presume that the costs of the mandate are unrelated to, or exceed, the costs of providing water service to the districts' users.<sup>232</sup> On the contrary, any fees or charges, whether *new or existing*, imposed by Richvale and Biggs are imposed for the purpose of providing irrigation water. The alleged mandated activities imposed upon irrigation districts by the test claim statute and regulations are required for those districts to *continue* providing irrigation water. Therefore, utilizing revenues from fees or charges to comply with the alleged new requirements is not

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<sup>227</sup> Section 9 states that appropriations subject to limitation do not include: "Appropriations of any special district which existed on January 1, 1978, and which did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of 12 1/2 cents per \$100 of assessed value; or the appropriations of any special district then existing or thereafter created by a vote of the people, which is totally funded by other than the proceeds of taxes."

<sup>228</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 20.

<sup>229</sup> Exhibit I, Claimant Response to Request for Additional Information, page 3.

<sup>230</sup> Exhibit I, Claimant Response to Request for Additional Information, page 3 [citing California Constitution, article XIII B, section 8 (emphasis added)].

<sup>231</sup> Article XIII D, section 6(b) (added November 5, 1996, by Proposition 218).

<sup>232</sup> Exhibit I, Claimant Response to Request for Additional Information, pages 4-5.

“divert[ing] existing revenues from their authorized purposes...”<sup>233</sup> Rather, the increased or reallocated fees are merely being used to ensure that claimants can continue to provide water service consistently with all applicable legal requirements. Claimants’ assertion that an increase or reallocation of fees alters the legal significance of such fees pursuant to article XIII B, section 8 is not supported by the law or the record.

Simply put, Richvale and Biggs do not impose or collect taxes<sup>234</sup> and the Commission cannot say, as a matter of law, that fees increased or imposed to comply with the alleged mandate would constitute proceeds of taxes, within the meaning of article XIII B, section 8. Unless or until a court determines that article XIII B, section 8 can be applied in this manner, the Commission must presume that only those local government entities that collect and expend proceeds of taxes, within the meaning of article XIII A, are subject to the spending limits of article XIII B, including section 6.

Based on the foregoing, the Commission finds that Richvale Irrigation District and Biggs-West Gridley Water District are not subject to the taxing and spending limitations of articles XIII A and XIII B, and are therefore not eligible to claim reimbursement under article XIII B, section 6.

*b. South Feather Water and Power Agency and Paradise Irrigation District are eligible to claim reimbursement under article XIII B, section 6.*

Claimants state that “South Feather and Paradise receive property tax revenue,” and “are in the process of establishing their appropriations limits for their current fiscal years.”<sup>235</sup>

Declarations attached to claimants’ response state that both South Feather and Paradise are in the process of determining and adopting an appropriations limit. Kevin Phillips, Finance Manager of Paradise, stated that during his tenure, “I have not calculated or otherwise established Paradise’s appropriation limit as set forth in Proposition 4.” Mr. Phillips further states that “[a]t the request of Paradise’s legal counsel, I have begun working to establish Paradise’s appropriation limit and intend...to ask Paradise’s Board of Directors to adopt a resolution...for its current fiscal year.”<sup>236</sup> Similarly, Steve Wong, Finance Division Manager of South Feather, states that he has not “calculated or otherwise established South Feather’s appropriation limit” during his employment with South Feather. Mr. Wong further states that “[a]t the request of South Feather’s legal counsel, I have begun working to establish South Feather’s appropriation limit and intend, after the requisite public review period, to ask South Feather’s Board of Directors to adopt a resolution establishing South Feather’s appropriation limit for its current fiscal year.”<sup>237</sup>

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<sup>233</sup> See Exhibit I, Claimant Response to Request for Additional Information, pages 4-5.

<sup>234</sup> Note that special districts generally have statutory authorization to impose special taxes, but only with two-thirds voter approval (See article XIII A, section 4). However, there is no evidence in the record indicating that Richvale or Biggs currently collects or expends special taxes.

<sup>235</sup> Exhibit I, Claimant Response to Request for Additional Information, pages 1-2.

<sup>236</sup> See Exhibit I, Claimant Response to Request for Additional Information, page 394.

<sup>237</sup> See Exhibit I, Claimant Response to Request for Additional Information, page 427.

Based on the foregoing, the Commission finds that both South Feather and Paradise are subject to the tax and spend limitations of articles XIII A and XIII B, and are therefore eligible to claim reimbursement under article XIII B, section 6.

3. Oakdale Irrigation District and Glenn-Colusa Irrigation District are eligible to claim reimbursement under article XIII B, section 6 and are thus substituted in as claimants in the consolidated test claims in place of Biggs-West Gridley Water District and Richvale Irrigation District.

Pursuant to the Notice of Pending Dismissal, Oakdale submitted a request to be substituted in as a party on 10-TC-12 and 12-TC-01 on January 13, 2014. Oakdale states that it is subject to the tax and spend limitations of articles XIII A and XIII B, and that it is an agricultural water supplier “subject to the mandates imposed by the Agricultural Water Measurement Regulations...and the Water Conservation Act of 2009.”<sup>238</sup> The declaration of Steve Knell, Oakdale’s General Manager, attached to the Request for Substitution, states that Oakdale “receives an annual share of ad valorem property tax revenue from Stanislaus and San Joaquin counties.” The declaration further states that the District “received \$5,701,730 in property taxes for 2011-2013 and expects to receive approximately \$1.9 million in 2014.”

The Special Districts Annual Reports for 2010-2011 and 2011-2012 do not indicate an appropriations limit for Oakdale in Table 1,<sup>239</sup> but they do indicate that Oakdale received property tax revenue in Table 8 for 2010-2011 and 2011-2012.<sup>240</sup>

Similarly, Glenn-Colusa submitted a request to be substituted in as a party on both test claims. Glenn-Colusa asserted in its request that it “is subject to the tax and spend limitations of Articles XIII A and XIII B of the California Constitution,” and is an agricultural water supplier, subject to “the mandates imposed by the Water Conservation Act of 2009...and the Agricultural Water Measurement Regulations.”<sup>241</sup> In declarations attached to the Request for Substitution, Thaddeus Bettner, General Manager of Glenn-Colusa, asserts that the District “received \$520,420 in property taxes in 2013 and expects to receive \$528,300 in 2014.”<sup>242</sup>

Table 8 of the Special Districts Annual Report indicates that Glenn-Colusa collected property taxes in 2010-2011 and 2011-2012,<sup>243</sup> but Table 1 does not indicate an appropriations limit for the district.<sup>244</sup>

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<sup>238</sup> Exhibit N, Request for Substitution of Parties by Oakdale Irrigation District, page 2.

<sup>239</sup> Exhibit X, Special Districts Annual Reports for 2010-2011 and 2011-2012, pages 159 and 157, respectively.

<sup>240</sup> Exhibit X, Special Districts Annual Reports for 2010-2011 and 2011-2012, pages 381 and 379, respectively.

<sup>241</sup> Exhibit O, Request for Substitution of Parties by Glenn-Colusa Irrigation District, pages 1-2.

<sup>242</sup> Exhibit O, Request for Substitution of Parties by Glenn-Colusa Irrigation District, page 7.

<sup>243</sup> Exhibit X, Special Districts Annual Report, 2010-2011 and 2011-2012, pages 357 and 355, respectively.

<sup>244</sup> Exhibit X, Special Districts Annual Report, 2010-2011 and 2011-2012, pages 104 and 101, respectively.

Based on the evidence in the record, including the declarations of the General Managers of Oakdale and Glenn-Colusa, as well as the information reported to the SCO in the Special Districts Annual Reports for fiscal years 2010-2011 and 2011-2012, both the substitute claimants collect some amount of property tax revenue. In turn, because property tax revenue is subject to the appropriations limit, both claimants also expend revenues subject to the appropriations limit, in accordance with article XIII B. A local government entity that is subject to both articles XIII A and XIII B is eligible for subvention under article XIII B, section 6, and is an eligible claimant before the Commission.

The Commission concludes that both Oakdale and Glenn-Colusa are subject to article XIII B as a matter of law, because they have authority to collect and expend property tax revenue.

Based on the foregoing, the Commission finds that Oakdale and Glenn-Colusa are subject to the tax and spend limitations of articles XIII A and XIII B, and are therefore eligible to claim reimbursement under article XIII B, section 6.

### **B. Some of the Test Claim Statutes and Regulations Impose New Requirements on Urban Retail Water Suppliers.**

Test claim 10-TC-12 alleged all of Part 2.55 of Division 6 of the Water Code, which consists of sections 10608 through 10608.64. The following analysis addresses only those sections of Part 2.55 containing mandatory language, and those sections specifically alleged in the test claim narrative. Sections 10608.22, 10608.28, 10608.36, 10608.43, 10608.44, 10608.50, 10608.56, 10608.60, and 10608.64 are not analyzed below, because those sections were not specifically alleged to impose increased costs mandated by the state, and because they do not impose new requirements on local government.

1. Water Code sections 10608, 10608.4(d), 10608.12(a; p), and 10608.16(a), as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), do not impose any new requirements on local government.

Water Code section 10608 states the Legislature's findings and declarations, including: "Water is a public resource that the California Constitution protects against waste and unreasonable use..." and "Reduced water use through conservation provides significant energy and environmental benefits, and can help protect water quality, improve streamflows, and reduce greenhouse gas emissions." Subdivision (g), specifically invoked by the claimants,<sup>245</sup> states that "[t]he Governor has called for a 20 percent per capita reduction in urban water use statewide by 2020."<sup>246</sup> The plain language of this section establishes a goal, but does not, itself, impose any new requirements on local government.

Water Code section 10608.4 as added, states the "intent of the legislature," including, as highlighted by the claimants,<sup>247</sup> to "[e]stablish a method or methods for urban retail water suppliers to determine targets for achieving increased water use efficiency by the year 2020, in

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<sup>245</sup> Exhibit A, Test Claim 10-TC-12, page 3.

<sup>246</sup> Water Code section 10608(a; d; g) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>247</sup> Exhibit A, Test Claim 10-TC-12, page 3.

accordance with the Governor’s goal of a 20 percent reduction.”<sup>248</sup> The plain language of this section expresses legislative intent, and does not impose any new activities on local government

Water Code section 10608.16(a), as added, states that “[t]he state shall achieve a 20 percent reduction in urban per capita water use in California on or before December 31, 2020.” In addition, section 10608.16(b) provides that the state “shall make incremental progress towards the state target specified in subdivision (a) by reducing urban per capita water use by at least 10 percent on or before December 31, 2015.”<sup>249</sup> The plain language of this section is directed to the State generally, and does not impose any new mandated activities on local government.

Water Code section 10608.12 provides that “the following definitions govern the construction of this part:” An “urban retail water supplier “ is defined as “a water supplier, either publicly or privately owned, that directly provides potable municipal water to more than 3,000 end users or that supplies more than 3,000 acre-feet of potable water annually at retail for municipal purposes.”<sup>250</sup> The claimants allege that the Water Conservation Act imposes unfunded state mandates on urban retail water suppliers, and that South Feather and Paradise “are ‘urban retail water suppliers,’ as defined.”<sup>251</sup> Likewise, under section 10608.12, an “agricultural water supplier” is defined as “a water supplier, either publicly or privately owned, providing water to 10,000 or more irrigated acres, excluding recycled water.”<sup>252</sup> The claimants allege that this definition “expanded the definition of what constitutes an agricultural water supplier,” and thus required a greater number of entities to adopt AWMPs and perform other activities under the Water Code.<sup>253</sup> However, whatever new activities may be required by the test claim statutes, the plain language of amended section 10608.12 does not impose any new requirements on urban retail water suppliers or agricultural water suppliers; section 10608.12 merely prescribes the applicability and scope of the other requirements of the test claim statutes.

Based on the foregoing, the Commission finds that sections 10608, 10608.4 10608.12, and 10608.16, pled as added, do not impose any new requirements on local government, and are therefore denied.

2. Water Code sections 10608.20(a; b; e; and j), 10608.24, and 10608.40, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7) impose new required activities on urban water suppliers.

Prior law required the preparation of an urban water management plan, and required urban water suppliers to update the plan every five years. The test claim statutes add additional information related to conservation goals to that required to be included in a supplier’s UWMP, and authorize an extension of time from December 31, 2010 to July 1, 2011 for the adoption of the next UWMP. As added by the test claim statute, section 10608.20 provides, in pertinent part:

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<sup>248</sup> Water Code section 10608.4 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>249</sup> Water Code section 10608.16(a; b) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>250</sup> Water Code section 10608.12(p) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>251</sup> Exhibit A, 10-TC-12, page 2.

<sup>252</sup> Water Code section 10608.12(a) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>253</sup> Exhibit A, 10-TC-12, page 8.

(a)(1) Each urban retail water supplier shall develop urban water use targets and an interim urban water use target by July 1, 2011. Urban retail water suppliers may elect to determine and report progress toward achieving these targets on an individual or regional basis, as provided in subdivision (a) of Section 10608.28, and may determine the targets on a fiscal year or calendar year basis.

(2) It is the intent of the Legislature that the urban water use targets described in subdivision (a) cumulatively result in a 20-percent reduction from the baseline daily per capita water use by December 31, 2020.

(b) An urban retail water supplier shall adopt one of the following methods for determining its urban water use target pursuant to subdivision (a):

(1) Eighty percent of the urban retail water supplier's baseline per capita daily water use.

(2) The per capita daily water use that is estimated using the sum of the following performance standards:

(A) For indoor residential water use, 55 gallons per capita daily water use as a provisional standard. Upon completion of the department's 2016 report to the Legislature pursuant to Section 10608.42, this standard may be adjusted by the Legislature by statute.

(B) For landscape irrigated through dedicated or residential meters or connections, water efficiency equivalent to the standards of the Model Water Efficient Landscape Ordinance set forth in Chapter 2.7 (commencing with Section 490) of Division 2 of Title 23 of the California Code of Regulations, as in effect the later of the year of the landscape's installation or 1992. An urban retail water supplier using the approach specified in this subparagraph shall use satellite imagery, site visits, or other best available technology to develop an accurate estimate of landscaped areas.

(C) For commercial, industrial, and institutional uses, a 10-percent reduction in water use from the baseline commercial, industrial, and institutional water use by 2020.

(3) Ninety-five percent of the applicable state hydrologic region target, as set forth in the state's draft 20x2020 Water Conservation Plan (dated April 30, 2009). If the service area of an urban water supplier includes more than one hydrologic region, the supplier shall apportion its service area to each region based on population or area.

(4) A method that shall be identified and developed by the department, through a public process, and reported to the Legislature no later than December 31, 2010...<sup>254</sup>

In addition, section 10608.20(e) provides that an urban retail water supplier "shall include in its urban water management plan due in 2010...the baseline daily per capita water use, urban water

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<sup>254</sup> Water Code section 10608.20 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

use target, interim urban water use target, and compliance daily per capita water use, along with the bases for determining estimates, including references to supporting data.”<sup>255</sup>

And, section 10608.20(j) provides that an urban retail water supplier “shall be granted an extension to July 1, 2011...” to adopt a complying water management plan, and that an urban retail water supplier that adopts an urban water management plan due in 2010 “that does not use the methodologies developed by the department pursuant to subdivision (h) shall amend the plan by July 1, 2011 to comply with this part.”<sup>256</sup>

Section 10608.40 provides that an urban retail water supplier shall also “report to [DWR] on their progress in meeting their urban water use targets as part of their [UWMPs] submitted pursuant to Section 10631.”<sup>257</sup>

Section 10608.24 provides that each urban retail water supplier “shall meet its interim urban water use target by December 31, 2015,” and “shall meet its [final] urban water use target by December 31, 2020.”<sup>258</sup>

As discussed above, prior law required the adoption of an UWMP, which, pursuant to section 10631, included a detailed description and analysis of water supplies within the service area, including reliability of supply in normal, dry, and multiple dry years, and a description and evaluation of water demand management measures currently being implemented and scheduled for implementation.<sup>259</sup> Pursuant to existing section 10621, that plan was required to be updated “once every five years...in years ending in five and zero.”<sup>260</sup> And, existing section 10631(e) also required identification and quantification of past, current and projected water use over a five-year period including, but not necessarily limited to, all of the following uses:

- (A) Single-family residential.
- (B) Multifamily.
- (C) Commercial.
- (D) Industrial.
- (E) Institutional and governmental.
- (F) Landscape.
- (G) Sales to other agencies.
- (H) Saline water intrusion barriers, groundwater recharge, or conjunctive use, or any combination thereof.

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<sup>255</sup> Water Code section 10608.20(e) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>256</sup> Water Code section 10608.20(j) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>257</sup> Water Code section 10608.40 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>258</sup> Water Code section 10608.24(a; b) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>259</sup> Water Code section 10631 (Stats. 2009, ch. 534 (AB 1465)).

<sup>260</sup> Water Code section 10621 (Stats. 2007, ch. 64 (AB 1376)).

(I) Agricultural.<sup>261</sup>

However, nothing in prior law required the adoption of urban water use targets, baseline information on a per capita basis (as opposed to on a type of use basis), interim and final water use targets, assessment of present and proposed measures to achieve the targeted reductions, or a report on the supplier's progress toward meeting the reductions.

Based on the foregoing, the Commission finds that Water Code sections 10608.20, 10608.24, and 10608.40, as added by the test claim statute, impose new requirements on urban retail water suppliers, as follows:

- Develop urban water use targets and an interim urban water use targets by July 1, 2011.<sup>262</sup>
- Adopt one of the methods specified in section 10608.20(b) for determining an urban water use target.<sup>263</sup>
- Include in its urban water management plan due in 2010 the baseline daily per capita water use, urban water use target, interim urban water use target, and compliance daily per capita water use, along with the bases for determining those estimates, including references to supporting data.<sup>264</sup>
- Report to DWR on their progress in meeting urban water use targets as part of their UWMPs.<sup>265</sup>
- Amend its urban water management plan, by July 1, 2011, to allow use of technical methodologies developed by the department pursuant to subdivisions (b) and (h) of section 10608.20.<sup>266</sup>
- Meet interim urban water use target by December 31, 2015.<sup>267</sup>
- Meet final urban water use target by December 31, 2020.<sup>268</sup>

The activities required to meet the interim and final urban water use targets are intended to vary significantly among local governments based upon differences in climate, population density, levels of per capita water use according to plant water needs, levels of commercial, industrial, and institutional water use, and the amount of hardening that has occurred as a result of prior conservation measures implemented in different regions

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<sup>261</sup> Water Code section 10631 (Stats. 2009, ch. 534 (AB 1465)).

<sup>262</sup> Water Code section 10608.20(a) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>263</sup> Water Code section 10608.20(b) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>264</sup> Water Code section 10608.20(e) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>265</sup> Water Code section 10608.40 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>266</sup> Water Code section 10608.20(i) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>267</sup> Water Code section 10608.24(a) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>268</sup> Water Code section 10608.24(b) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

throughout the state. Local variations, therefore, are not expressly stated in the test claim statutes.

3. Water Code section 10608.26, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), requires urban water suppliers to conduct at least one public hearing to allow community input regarding an urban retail water supplier's implementation plan.

Section 10608.26 provides that “[i]n complying with this part,” an urban retail water supplier shall conduct at least one public hearing “to accomplish all of the following:” (1) allow community input regarding the urban retail water supplier’s implementation plan; (2) consider the economic impacts of the urban retail water supplier’s implementation plan; and (3) adopt one of the four methods provided in section 10608.20(b) for determining its urban water use target.<sup>269</sup>

The claimants assert that “prior to the Act, there was no requirement to conduct at least one public hearing to allow for community input regarding conservation, consider economic impacts of the implementing the 20% reduction [*sic*], or to adopt a method for determining an urban water use target.”<sup>270</sup>

Section 10642, added by Statutes 1983, chapter 1009, required a public hearing prior to *adopting an UWMP*, as follows:

Prior to adopting a plan, the urban water supplier shall make the plan available for public inspection and shall hold a public hearing thereon. Prior to the hearing, notice of the time and place of hearing shall be published within the jurisdiction of the publicly owned water supplier pursuant to Section 6066 of the Government Code...<sup>271</sup>

However, section 10608.26 requires a public hearing for purposes of allowing public input regarding an implementation plan, considering the economic impacts of an implementation plan, or adopting a method for determining the urban water supplier’s water use targets, as required by section 10608.20(b). DWR, the agency with responsibility for implementing the Water Conservation Act, has interpreted these two requirements as only requiring one hearing.<sup>272</sup> As the implementing agency, DWRs interpretation of the Act is entitled to great weight.<sup>273</sup>

Based on the foregoing, the Commission finds that section 10608.26 imposes a new and additional requirement on urban retail water suppliers, as follows:

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<sup>269</sup> Water Code section 10608.26(a) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>270</sup> Exhibit A, 10-TC-12, page 8 [citing Water Code section 10608.26(a)(1-3)].

<sup>271</sup> Water Code section 10642 (Stats. 1983, ch. 1009) [citing Government Code section 6066 (Stats. 1959, ch. 954), which provides for publication once per week for two successive weeks in a newspaper of general circulation].

<sup>272</sup> Exhibit X, Department of Water Resources, *Guidebook to Assist Urban Water Suppliers to Prepare a 2010 Urban Water Management Plan*, pp. A-2 and 3-4.

<sup>273</sup> *Yamaha Corporation of America v. State Board of Equalization* (1998) 19 Cal.4th 1, 10-11.

Include in the public hearing on the adoption of the UWMP an opportunity for community input regarding the urban retail water supplier's implementation plan; consideration of the economic impacts of the implementation plan; and the adoption of a method, pursuant to section 10608.20(b), for determining urban water use targets.<sup>274</sup>

4. Water Code section 10608.42, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), does not impose any new requirements on local government.

Section 10608.42 provides:

The department shall review the 2015 urban water management plans and report to the Legislature by December 31, 2016, on progress towards achieving a 20-percent reduction in urban water use by December 31, 2020. The report shall include recommendations on changes to water efficiency standards or urban water use targets in order to achieve the 20-percent reduction and to reflect updated efficiency information and technology changes.<sup>275</sup>

The claimants allege that section 10608.42 requires an UWMP, adopted by an urban retail water supplier, to "describe the urban retail water supplier's progress toward achieving the 20% reduction by 2020."<sup>276</sup> However, the plain language of this section is directed to DWR, and does not, itself, impose any new activities or requirements on local government.

Based on the foregoing, the Commission finds that section 10608.42 does not impose any new requirements on local government, and is therefore denied.

5. Water Code sections 10608.56 and 10608.8, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), do not impose any new requirements on local government.

Section 10806.56 provides that "[o]n and after July 1, 2016, an urban retail water supplier is not eligible for a water grant or loan awarded or administered by the state unless the supplier complies with this part."<sup>277</sup> The plain language of this section does not impose any new requirements on local government; the section only states the consequence of failing to comply with all other requirements of the Act.

Section 10608.8 provides that "[b]ecause an urban agency is not required to meet its urban water use target until 2020 pursuant to subdivision (b) of Section 10608.24, an urban retail water supplier's failure to meet those targets shall not establish a violation of law for purposes of any state administrative or judicial proceeding prior to January 1, 2021."<sup>278</sup> The plain language of

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<sup>274</sup> Water Code section 10608.26 ((Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)). See also Exhibit X, Department of Water Resources, *Guidebook to Assist Urban Water Suppliers to Prepare a 2010 Urban Water Management Plan*, pp. A-2 and 3-4.

<sup>275</sup> Water Code section 10608.42 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>276</sup> Exhibit A, 10-TC-12, page 3.

<sup>277</sup> Water Code section 10608.56 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>278</sup> Water Code section 10608.8 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

this section does not impose any new requirements on local government; rather, the section states that no violation of law shall occur until after the date that urban water use targets are supposed to be met.

The claimants allege that Water Code section 10608.56 imposes reimbursable state-mandated costs, alleging that “[f]ailure to comply with the aforementioned mandates by South Feather and Paradise will result, on and after July 1, 2016, in ineligibility for water grants or loans awarded or administered by the State of California.” In addition, the claimants allege that “a failure to meet the 20% target shall be a violation of law on and after January 1, 2021,” citing Water Code section 10608.8.<sup>279</sup> The plain language of sections 10608.8 and 10608.56, as described above, do not impose any new activities or tasks on local government; the provisions that the claimants allege only state the consequences of failing to comply with all other requirements of the Act.

Based on the foregoing, the Commission finds that sections 10806.56 and 10806.8 do not impose any new requirements on local government, and are therefore denied.

### **C. Some of the Test Claim Statutes and Regulations Impose New Requirements on Non-exempt Agricultural Water Suppliers.**

Chapter 4 of Part 2.55 of Division 6 of the Water Code consists of a single code section that addresses water conservation requirements for agricultural water suppliers: section 10608.48. The remaining provisions of the test claim statute addressing agricultural water suppliers were added in Part 2.8 of Division 6 of the Water Code, consisting of sections 10800-10853, and address agricultural water management planning requirements. Sections 10608.8 and 10828 provide for exemptions from the requirements of Part 2.55 and Part 2.8, respectively, under certain circumstances, which are addressed where relevant below.

1. Water Code section 10608.48(a-c), as amended by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), imposes new requirements on some agricultural water suppliers to implement efficient water management practices, including measurement and a pricing structure based in part on quantity of water delivered; and to implement up to fourteen other efficient water management practices, if locally cost effective and technically feasible.

Section 10608.48 provides for the implementation by agricultural water suppliers of specified critical efficient water management practices, including measurement and volume-based pricing; and *additional* efficient water management practices, where locally cost effective and technically feasible, as follows:

- (a) On or before July 31, 2012, an agricultural water supplier shall implement efficient water management practices pursuant to subdivisions (b) and (c).
- (b) Agricultural water suppliers shall implement *all of the following critical efficient management practices*:
  - (1) Measure the volume of water delivered to customers with sufficient accuracy to comply with subdivision (a) of Section 531.10 and to implement paragraph (2).

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<sup>279</sup> Exhibit A, 10-TC-12, page 4.

(2) Adopt a pricing structure for water customers based at least in part on quantity delivered.

(c) Agricultural water suppliers shall implement *additional efficient management practices*, including, but not limited to, practices to accomplish all of the following, *if the measures are locally cost effective and technically feasible*:

- (1) Facilitate alternative land use for lands with exceptionally high water duties or whose irrigation contributes to significant problems, including drainage.
- (2) Facilitate use of available recycled water that otherwise would not be used beneficially, meets all health and safety criteria, and does not harm crops or soils.
- (3) Facilitate the financing of capital improvements for on-farm irrigation systems.
- (4) Implement an incentive pricing structure that promotes one or more of the following goals:
  - (A) More efficient water use at the farm level.
  - (B) Conjunctive use of groundwater.
  - (C) Appropriate increase of groundwater recharge.
  - (D) Reduction in problem drainage.
  - (E) Improved management of environmental resources.
  - (F) Effective management of all water sources throughout the year by adjusting seasonal pricing structures based on current conditions.
- (5) Expand line or pipe distribution systems, and construct regulatory reservoirs to increase distribution system flexibility and capacity, decrease maintenance, and reduce seepage.
- (6) Increase flexibility in water ordering by, and delivery to, water customers within operational limits.
- (7) Construct and operate supplier spill and tailwater recovery systems.
- (8) Increase planned conjunctive use of surface water and groundwater within the supplier service area.
- (9) Automate canal control structures.
- (10) Facilitate or promote customer pump testing and evaluation.
- (11) Designate a water conservation coordinator who will develop and implement the water management plan and prepare progress reports.
- (12) Provide for the availability of water management services to water users. These services may include, but are not limited to, all of the following:
  - (A) On-farm irrigation and drainage system evaluations.

- (B) Normal year and real-time irrigation scheduling and crop evapotranspiration information.
  - (C) Surface water, groundwater, and drainage water quantity and quality data.
  - (D) Agricultural water management educational programs and materials for farmers, staff, and the public.
- (13) Evaluate the policies of agencies that provide the supplier with water to identify the potential for institutional changes to allow more flexible water deliveries and storage.
- (14) Evaluate and improve the efficiencies of the supplier’s pumps.<sup>280</sup>

The claimants allege that section 10608.48 requires agricultural water suppliers (Oakdale and Glenn-Colusa) to “measure the volume of water delivered to their customers using best professional practices to achieve a minimum level of measurement accuracy at the farm-gate.” In addition, they allege, agricultural water suppliers are required to “adopt a pricing structure for water customers based on the quantity of water delivered.” The claimants further allege that “[i]f ‘locally cost effective’ and technically feasible, agricultural water suppliers are required to implement fourteen additional efficient management practices” specified in section 10608.48(c).<sup>281</sup>

The claimants argue that prior to the test claim statute, agricultural water suppliers “were not required to have a pricing structure based, at least in part, on the quantity of water delivered,” and were not required to measure the volume of water delivered if it was not locally cost effective to do so. The claimants assert that “[w]hile subdivision (a) of Water Code section 531.10 was a preexisting obligation, subdivision (b) of that same section gave an exception to the farm-gate measurement requirement if the measurement devices were not locally cost effective.” The claimants conclude that now “[t]he Act requires compliance with subdivision (a) regardless of whether it is locally cost effective.”<sup>282</sup> In addition, the claimants assert that prior to the Act, “there was no requirement to implement up to 14 additional conservation measures if locally cost effective and technically feasible.”<sup>283</sup>

Section 531.10 of the Water Measurement Law, as added by Statutes 2007, chapter 675 provides, in its entirety:

- (a) An agricultural water supplier shall submit an annual report to the department that summarizes aggregated farm-gate delivery data, on a monthly or bimonthly basis, using best professional practices.
- (b) Nothing in this article shall be construed to require the implementation of water measurement programs or practices that are not locally cost effective.

<sup>280</sup> Water Code section 10608.48(a-c) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)) [emphasis added].

<sup>281</sup> Exhibit A, Test Claim 10-TC-12, page 4.

<sup>282</sup> Exhibit A, 10-TC-12, page 8.

<sup>283</sup> Exhibit A, 10-TC-12, page 8.

(c) It is the intent of the Legislature that the requirements of this section shall complement and not affect the scope of authority granted to the department or the board by provisions of law other than this article.

The plain language of section 531.10 required agricultural water suppliers to submit an annual report to DWR summarizing aggregated data on water delivered to individual agricultural customers using best professional practices, but only if water measurement programs or practices were locally cost effective.<sup>284</sup> Therefore, to the extent that water measurement programs or practices *were* locally cost effective, such activities were required to comply with prior law. Section 10608.48(b), in turn, does not impose a *new* requirement to “[m]easure the volume of water delivered to customers with sufficient accuracy to comply with [section 531.10(a),]” if such water measurement activities were already performed. However, section 10608.48(b) also requires an agricultural water supplier, *regardless of local cost-effectiveness*, to “[m]easure the volume of water delivered to customers with sufficient accuracy to comply with subdivision (a) of Section 531.10 *and to implement paragraph (2),*” which requires suppliers to implement a pricing structure based at least in part on volume of water delivered. Therefore, section 10608.48(b) imposes a new requirement to the extent that prior law activities were not sufficient to also implement a pricing structure based at least in part on quantity of water delivered.

Moreover, Water Code section 10608.8 provides that “[t]he requirements of this part do not apply to an agricultural water supplier that is a party to the Quantification Settlement Agreement” (QSA), as defined in Statutes 2002, chapter 617, section 1, for as long as the QSA remains in effect.<sup>285</sup> The local agency parties to the QSA include the San Diego County Water Authority, Coachella Valley Water District, Imperial Irrigation District, and Metropolitan Water District of Southern California.<sup>286</sup> As a result, by the plain language of Water Code section 10608.8 those entities are exempt and are not mandated by the state to comply with the requirements of Part 2.55 of Division 6 of the Water Code, including section 10608.48.

Based on the foregoing, the Commission finds that section 10608.48 imposes new requirements on agricultural water suppliers, except those that are parties to the Quantification Settlement Agreement, as defined in Statutes 2002, chapter 617, section 1, for as long as QSA remains in effect, as follows:

- Measure the volume of water delivered to customers with sufficient accuracy to (1) comply with subdivision (a) of Water Code section 531.10, which previously imposed the requirement, with specified exceptions, for agricultural water suppliers to submit an annual report summarizing aggregated farm-gate delivery data, on a monthly or bi-monthly basis, using best professional practices; and (2) implement a pricing structure for water customers based at least in part on quantity of water delivered.<sup>287</sup>

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<sup>284</sup> Water Code section 531.10 (Stats. 2007, Ch. 675 (AB 1404)).

<sup>285</sup> Water Code section 10608.8 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>286</sup> Exhibit X, Quantification Settlement Agreement, dated October 10, 2003.

<sup>287</sup> Water Code section 10608.48(b)(1) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

*This activity is only newly required if measurement of farm-gate delivery data was not previously performed by the agricultural water supplier pursuant to a determination under section 531.10(b) that such measurement programs or practices were not locally cost effective, or if measurement data was not sufficient to implement a pricing structure based at least in part on quantity of water delivered.*<sup>288</sup>

- Implement a pricing structure for water customers based at least in part on quantity of water delivered.<sup>289</sup>
- *If the measures are locally cost effective and technically feasible, implement additional efficient management practices, including, but not limited to, practices to accomplish all of the following:*
  - (1) Facilitate alternative land use for lands with exceptionally high water duties or whose irrigation contributes to significant problems, including drainage.
  - (2) Facilitate use of available recycled water that otherwise would not be used beneficially, meets all health and safety criteria, and does not harm crops or soils.
  - (3) Facilitate the financing of capital improvements for on-farm irrigation systems.
  - (4) Implement an incentive pricing structure that promotes one or more of the following goals:
    - (A) More efficient water use at the farm level.
    - (B) Conjunctive use of groundwater.
    - (C) Appropriate increase of groundwater recharge.
    - (D) Reduction in problem drainage.
    - (E) Improved management of environmental resources.
    - (F) Effective management of all water sources throughout the year by adjusting seasonal pricing structures based on current conditions.
  - (5) Expand line or pipe distribution systems, and construct regulatory reservoirs to increase distribution system flexibility and capacity, decrease maintenance, and reduce seepage.
  - (6) Increase flexibility in water ordering by, and delivery to, water customers within operational limits.

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<sup>288</sup> Water Code section 531.10(a-b) previously required reporting annually to the Department of Water Resources aggregated farm-gate delivery data, summarized on a monthly or bi-monthly basis, unless such measurement programs or practices were not locally cost effective. If an agricultural water supplier had not determined that such practices were not locally cost effective, then the prior law, Section 531.10(a) would have required measurement, and the activity is not therefore new.

<sup>289</sup> Water Code section 10608.48(b)(2) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

- (7) Construct and operate supplier spill and tailwater recovery systems.
  - (8) Increase planned conjunctive use of surface water and groundwater within the supplier service area.
  - (9) Automate canal control structures.
  - (10) Facilitate or promote customer pump testing and evaluation.
  - (11) Designate a water conservation coordinator who will develop and implement the water management plan and prepare progress reports.
  - (12) Provide for the availability of water management services to water users. These services may include, but are not limited to, all of the following:
    - (A) On-farm irrigation and drainage system evaluations.
    - (B) Normal year and real-time irrigation scheduling and crop evapotranspiration information.
    - (C) Surface water, groundwater, and drainage water quantity and quality data.
    - (D) Agricultural water management educational programs and materials for farmers, staff, and the public.
  - (13) Evaluate the policies of agencies that provide the supplier with water to identify the potential for institutional changes to allow more flexible water deliveries and storage.
  - (14) Evaluate and improve the efficiencies of the supplier's pumps.<sup>290</sup>
2. Water Code sections 10608.48(d-f) and 10820-10829, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), impose new requirements on agricultural water suppliers, as defined pursuant to section 10608.12, to prepare and adopt on or before December 31, 2012, and to update on or before December 31, 2015, and every five years thereafter, an agricultural water management plan, as specified. However, many agricultural water suppliers, including all participants in the Central Valley Project and United States Bureau of Reclamation water contracts, are exempt from the requirement to *prepare and adopt an agricultural water management plan* pursuant to 10826, because they were already required by existing federal law to prepare a water conservation plan, which they may submit to satisfy this requirement.

As noted above, the test claim statute repealed and added Part 2.8 of Division 6 of the Water Code, commencing with section 10800. While a number of the activities alleged in these consolidated test claims were required by the prior provisions of the Water Code that were repealed and replaced by the test claim statute, those provisions were by their own terms no longer operative immediately prior to the effective date of the test claim statute. Former Water Code section 10855, as added by Statutes 1986, chapter 954, provided that “[t]his part shall

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<sup>290</sup> Water Code section 10608.48(c) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

remain operative only until January 1, 1993...” Therefore, the provisions added by the test claim statute, which became effective on February 3, 2010, impose new requirements or activities.<sup>291</sup>

Section 10820, as added, provides that all agricultural water suppliers *shall prepare and adopt* an AWMP on or before December 31, 2012, and shall update that plan on December 31, 2015, and on or before December 31 every five years thereafter.<sup>292</sup>

Section 10826, as added, provides that the plan “shall do all of the following:”

(a) Describe the agricultural water supplier and the service area, including all of the following:

- (1) Size of the service area.
- (2) Location of the service area and its water management facilities.
- (3) Terrain and soils.
- (4) Climate.
- (5) Operating rules and regulations.
- (6) Water delivery measurements or calculations.
- (7) Water rate schedules and billing.
- (8) Water shortage allocation policies.

(b) Describe the quantity and quality of water resources of the agricultural water supplier, including all of the following:

- (1) Surface water supply.
- (2) Groundwater supply.
- (3) Other water supplies.
- (4) Source water quality monitoring practices.
- (5) Water uses within the agricultural water supplier’s service area, including all of the following:
  - (A) Agricultural.
  - (B) Environmental.
  - (C) Recreational.
  - (D) Municipal and industrial.
  - (E) Groundwater recharge.
  - (F) Transfers and exchanges.

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<sup>291</sup> Bills introduced in an extraordinary session take effect 91 days after the final adjournment of that extraordinary session. (Cal. Const. Art. IV, Sec. 8(c)(1).) The 7th Extraordinary Session concluded on November 4, 2009. Thus, the effective date of SB X7 7 is February 3, 2010.

<sup>292</sup> Water Code section 10820 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

- (G) Other water uses.
- (6) Drainage from the water supplier’s service area.
- (7) Water accounting, including all of the following:
  - (A) Quantifying the water supplier’s water supplies.
  - (B) Tabulating water uses.
  - (C) Overall water budget.
- (8) Water supply reliability.
- (c) Include an analysis, based on available information, of the effect of climate change on future water supplies.
- (d) Describe previous water management activities.
- (e) Include in the plan the water use efficiency information required pursuant to Section 10608.48.<sup>293</sup>

Meanwhile, section 10608.48(d) provides that agricultural water suppliers “shall include in the agricultural water management plans required pursuant to [section 10820] a report on which efficient water management practices have been implemented and are planned to be implemented, an estimate of the water use efficiency improvements that have occurred since the last report, and an estimate of the water use efficiency improvements estimated to occur five and 10 years in the future.”<sup>294</sup>

Furthermore, section 10608.48 provides that if a supplier “determines that an efficient water management practice is not locally cost effective or technically feasible, the supplier shall submit information documenting that determination.”<sup>295</sup> And, the section further provides that “[t]he data shall be reported using a standardized form developed pursuant to Section 10608.52.”<sup>296</sup>

In addition, section 10828 provides that:

- (a) Agricultural water suppliers that are required to submit water conservation plans to the United States Bureau of Reclamation pursuant to either the Central Valley Project Improvement Act (Public Law 102-575) or the Reclamation Reform Act of 1982, or both, *may submit those water conservation plans to satisfy the requirements of Section 10826, if both of the following apply:*
  - (1) The agricultural water supplier has adopted and submitted the water conservation plan to the United States Bureau of Reclamation within the previous four years.
  - (2) The United States Bureau of Reclamation has accepted the water conservation plan as adequate.

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<sup>293</sup> Water Code section 10826 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>294</sup> Water Code section 10608.48(d) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>295</sup> Water Code section 10608.48(d) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>296</sup> *Ibid.*

(b) This part does not require agricultural water suppliers that are required to submit water conservation plans to the United States Bureau of Reclamation pursuant to either the Central Valley Project Improvement Act (Public Law 102-575) or the Reclamation Reform Act of 1982, or both, to prepare and adopt water conservation plans according to a schedule that is different from that required by the United States Bureau of Reclamation.<sup>297</sup>

And, section 10829 provides that an agricultural water supplier may satisfy the requirements “of this part” by adopting an UWMP pursuant to Part 2.6 or by participating in areawide, regional, watershed, or basinwide water management planning, so long as those plans meet or exceed the requirements of this part.<sup>298</sup>

Based on the plain language of section 10828, those local agencies who are CVP or USBR contractors may submit a copy of their water conservation plan already submitted to USBR in satisfaction of the requirements of section 10826 (which provides for the contents of an AWMP). In addition, section 10828(b) provides that CVP or USBR contractors are not required to adhere to the “schedule” for preparing and adopting AWMPs, as provided in section 10820, above. Therefore, the requirements of section 10820, to prepare and adopt an AWMP on or before December 31, 2012, and to update the AWMP on or before December 31, 2015 and every five years thereafter, do not apply to CVP or USBR contractors, who may instead rely on the schedule for updating and readopting their water conservation plans.

Both Glenn-Colusa and Oakdale are contractors with the United States Bureau of Reclamation (USBR) and as a result are required by federal law to prepare water conservation plans. Glenn-Colusa and Oakdale are also CVP contractors, as are dozens of other local agencies.<sup>299</sup>

As noted above, Water Code section 10608.8 provides that “[t]he requirements of this part do not apply to an agricultural water supplier that is a party to the Quantification Settlement Agreement” (QSA), as defined in Statutes 2002, chapter 617, section 1 for as long as QSA remains in effect.<sup>300</sup> Therefore, a supplier that is a party to the QSA is not mandated by the state to include the water use efficiency reporting requirements in the plan pursuant to section 10680.48.

Additionally, section 10608.48(f) provides that an agricultural water supplier “may meet the requirements of subdivisions (d) and (e) by submitting to [DWR] a water conservation plan submitted to the United States Bureau of Reclamation that meets the requirements described in Section 10828.”<sup>301</sup> Therefore, the requirements to include in a supplier’s AWMP a report on efficient water management practices and documentation on those practices determined not to be cost effective or technically feasible, pursuant to section 10608.48(d-e), do not apply to CVP or

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<sup>297</sup> Water Code section 10828 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>298</sup> Water Code section 10829 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>299</sup> Exhibit X, Bureau of Reclamation, Mid-Pacific Region, Central Valley Project (CVP) Water Contractors, dated March 4, 2014.

<sup>300</sup> Water Code section 10608.8 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>301</sup> Water Code section 10608.48(e; f) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

USBR contractors that prepare and submit water conservation plans to USBR.<sup>302</sup> The *Guidebook to Assist Agricultural Water Suppliers to Prepare a 2012 Agricultural Water Management Plan*, issued by DWR, “encourages” suppliers to file certain “documentation as an attachment with the USBR-accepted water management/conservation plan.”<sup>303</sup> However, the plain language of section 10608.48(f) states that a supplier may satisfy the requirements of section 10608.48(d) and (e) by submitting to DWR its water conservation plan prepared for USBR. And, section 10828, as shown above, exempts CVP and USBR contractors from the requirement to prepare an AWMP in the first instance. Finally, pursuant to section 10829, the requirement to adopt an AWMP in the first instance does not apply if the supplier adopts a UWMP, or participates in regional water management planning.

Based on the foregoing, the Commission finds that newly added sections 10820 and 10826, and 10608.48(d-f), impose the following new requirements on agricultural water suppliers, except for suppliers that adopt a UWMP or participate in areawide, regional, watershed, or basinwide water management planning, and CVP and USBR contractors:

- On or before December 31, 2012, prepare and adopt an agricultural water management plan in accordance with section 10826.<sup>304</sup>
- On or before December 31, 2015, and every five years thereafter, update the agricultural water management plan, in accordance with section 10820 et seq.<sup>305</sup>
- If a supplier becomes an agricultural water supplier, as defined, after December 31, 2012, that agricultural water supplier shall prepare and adopt an agricultural water management plan within one year after the date that it has become an agricultural water supplier.<sup>306</sup>
- Include in the agricultural water management plans required pursuant to Water Code section 10800 et seq. a report on which efficient water management practices have been implemented and are planned to be implemented, an estimate of the water use efficiency improvements that have occurred since the last report,

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<sup>302</sup> Water Code section 10608.48(f) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>303</sup> Exhibit X, *Guidebook to Assist Agricultural Water Suppliers to Prepare a 2012 Agricultural Water Management Plan*, page 11, “The agricultural water suppliers that submit a plan to USBR may meet the requirements of section 10608.48 (d) and (e) [report of EWMPs implemented, planned for implementation, and estimate of efficiency improvements, as well as documentation for not locally cost effective EWMPs] by submitting the USBR-accepted plan to DWR. “DWR encourages CVPIA/RRA water suppliers to also provide a report on water use efficiency information (required by section 10608.48(d);see Section 3.7 of this Guidebook).” Emphasis added.

<sup>304</sup> Water Code sections 10820; 10826 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>305</sup> Water Code sections 10820; 10826 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>306</sup> Water Code section 10820 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

and an estimate of the water use efficiency improvements estimated to occur five and 10 years in the future.<sup>307</sup>

*In addition, an agricultural water supplier that is a party to the Quantification Settlement Agreement (QSA), as defined in Statutes 2002, chapter 617, section 1 is not subject to this requirement for as long as the QSA remains in effect.*<sup>308</sup>

- If an agricultural water supplier determines that an efficient water management practice is not locally cost effective or technically feasible, the supplier shall submit information documenting that determination.<sup>309</sup>

*In addition, an agricultural water supplier that is a party to the Quantification Settlement Agreement (QSA), as defined in Statutes 2002, chapter 617, section 1 is not subject to this requirement for as long as the QSA remains in effect.*<sup>310</sup>

- Report the data using a standardized form developed pursuant to Water Code section 10608.52.<sup>311</sup>

*An agricultural water supplier that is a party to the Quantification Settlement Agreement (QSA), as defined in Statutes 2002, chapter 617, section 1 is not subject to this requirement for as long as the QSA remains in effect.*<sup>312</sup>

3. Section 10608.48(g-i), as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), does not impose any new activities on local government.

Section 10608.48(g) provides that on or before December 31, 2013, DWR shall submit to the Legislature a report on agricultural efficient water management practices that have been implemented or are planned to be implemented, and an assessment of those practices and their effects on agricultural operations. Section 10608.48(h) states that DWR “may update the efficient water management practices required pursuant to [section 10608.48(c)],” but only after conducting public hearings. Section 10608.48(i) provides that DWR “shall adopt regulations that provide for a range of options that agricultural water suppliers may use or implement to comply with the measurement requirement” of section 10608.48(b).

The plain language of these sections section 10608.48(g-i) is directed to DWR, and does not impose any activities or requirements on local government.

4. Sections 10821, 10841, 10842, 10843, and 10844, as added by Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), impose new requirements on agricultural water suppliers.

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<sup>307</sup> Water Code section 10608.48(d) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>308</sup> Water Code section 10608.8 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>309</sup> Water Code section 10608.48(d) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>310</sup> Water Code section 10608.8 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>311</sup> Water Code section 10608.48(e) (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>312</sup> Water Code section 10608.8 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

Water Code section 10821, as added, provides that an agricultural water supplier required to prepare an AWMP pursuant to this part, “shall notify each city or county within which the supplier provides water supplies that the agricultural water supplier will be preparing the plan or reviewing the plan and considering amendments or changes to the plan.”<sup>313</sup>

In addition, newly added section 10841 requires that the plan be made available for public inspection and that a public hearing shall be held as follows:

Prior to adopting a plan, the agricultural water supplier shall make the proposed plan available for public inspection, and shall hold a public hearing on the plan. Prior to the hearing, notice of the time and place of hearing shall be published within the jurisdiction of the publicly owned agricultural water supplier pursuant to Section 6066 of the Government Code. A privately owned agricultural water supplier shall provide an equivalent notice within its service area and shall provide a reasonably equivalent opportunity that would otherwise be afforded through a public hearing process for interested parties to provide input on the plan...<sup>314</sup>

Section 10842 provides that an agricultural water supplier shall implement its AWMP “in accordance with the schedule set forth in its plan.”<sup>315</sup>

Following adoption of an AWMP, section 10843 requires an agricultural water supplier to submit a copy of its AWMP, no later than 30 days after adoption, to DWR and to the following affected or interested entities:

- (2) Any city, county, or city and county within which the agricultural water supplier provides water supplies.
- (3) Any groundwater management entity within which jurisdiction the agricultural water supplier extracts or provides water supplies.
- (4) Any urban water supplier within which jurisdiction the agricultural water supplier provides water supplies.
- (5) Any city or county library within which jurisdiction the agricultural water supplier provides water supplies.
- (6) The California State Library.
- (7) Any local agency formation commission serving a county within which the agricultural water supplier provides water supplies.<sup>316</sup>

Finally, newly added section 10844 requires an agricultural water supplier to make its water management plan available for public review via the internet, as follows:

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<sup>313</sup> Water Code section 10821 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>314</sup> Water Code section 10841 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>315</sup> Water Code section 10842 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>316</sup> Water Code section 10843 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

- (a) Not later than 30 days after the date of adopting its plan, the agricultural water supplier shall make the plan available for public review on the agricultural water supplier's Internet Web site.
- (b) An agricultural water supplier that does not have an Internet Web site shall submit to [DWR], not later than 30 days after the date of adopting its plan, a copy of the adopted plan in an electronic format. [DWR] shall make the plan available for public review on [its] Internet Web site.<sup>317</sup>

The prior provisions of the Water Code pertaining to the adoption and implementation of AWMPs, as explained above, were inoperative by their own terms as of January 1, 1993.<sup>318</sup> Therefore, the requirements to hold a public hearing, to implement the plan in accordance with the schedule, to submit copies to DWR and other specified local entities, and to make the plan available by either posting the plan on the supplier's web site, or by sending an electronic copy to DWR for posting on its web site, are new activities with respect to prior law.

However, section 10828, as discussed above, provides that USBR or CVP contractors may satisfy the requirements of section 10826 by submitting their water conservation plans adopted within the previous four years pursuant to the Central Valley Improvement Act or the Reclamation Reform Act of 1982.<sup>319</sup> This section does not expressly exempt CVP or USBR contractors from all requirements of Part 2.8, but only from the content requirements of the plan itself, and the requirement to adopt according to the "schedule" set forth in section 10820, as discussed above. Accordingly, DWR's *Guidebook to Assist Agricultural Water Suppliers to Prepare a 2012 [AWMP]* provides:

All agricultural water suppliers required to prepare new agricultural water management/conservation plans must prepare and complete their plan in accordance with Water Code Part 2.8, Article 1 and Article 3 requirements for notification, public participation, adoption, and submittal (refer to Section 3.1 for details). *The federal review process may incorporate many requirements specified in Part 2.8, Articles 1 and 3; as such the federal process may meet the requirements of Part 2.8, otherwise, the agricultural water supplier would have to complete those requirements in Part 2.8, Articles 1 and 3 that are not already a part of the federal review process.*<sup>320</sup>

Article 1 of Part 2.8 includes section 10821, which requires an agricultural water supplier to notify the city or county that it will be preparing an AWMP. Therefore, to the extent that the "federal process" of adopting a water conservation plan for USBR or CVP also requires notice to the city or county, this activity is not newly required. Article 3 of Part 2.8 includes sections 10840-10845, pertaining to the adoption and implementation of AWMPs. Those requirements include, as discussed above, noticing and holding a public hearing; implementing the plan in

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<sup>317</sup> Water Code section 10844 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>318</sup> See former Water Code sections 10840-10845; 10855 (Stats. 1986, ch. 954).

<sup>319</sup> Water Code section 10828 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>320</sup> Exhibit X, *Guidebook to Assist Agricultural Water Suppliers to Prepare a 2012 Agricultural Water Management Plan*, page 94 [emphasis added].

accordance with the schedule set forth in the plan; submitting a copy of the AWMP to specified state and local entities within 30 days after adoption; and making the AWMP available on the supplier's website, or submitting the AWMP for posting on DWR's website. To the extent that the "federal process" satisfies those requirements, they are not newly required by the test claim statutes.

In addition, as noted above, section 10829 provides that an agricultural water supplier may satisfy the requirements "of this part" by adopting an UWMP pursuant to Part 2.6 or by participating in areawide, regional, watershed, or basinwide water management planning, so long as those plans meet or exceed the requirements of this part.<sup>321</sup> That exception would include all of the notice and hearing requirements identified below.

Based on the foregoing, the Commission finds that Water Code sections 10821, 10841, 10842, 10843, and 10844 impose new requirements on agricultural water suppliers, except those that adopt an UWMP or participate in areawide, regional, watershed, or basinwide water management planning, and except to the extent that suppliers that are USBR or CVP contractors have water conservation plans that satisfy the AWMP adoption requirements, as follows:

- Notify the city or county within which the agricultural supplier provides water supplies that it will be preparing the AWMP or reviewing the AWMP and considering amendments or changes.<sup>322</sup>
- Prior to adopting a plan, the agricultural water supplier shall make the proposed plan available for public inspection, and shall hold a public hearing on the plan.<sup>323</sup>
- Prior to the hearing, notice of the time and place of hearing shall be published in a newspaper within the jurisdiction of the publicly owned agricultural water supplier once a week for two successive weeks, as specified in Government Code 6066.<sup>324</sup>
- Implement the AWMP in accordance with the schedule set forth in the AWMP.<sup>325</sup>
- An agricultural water supplier shall submit to the following entities a copy of its plan no later than 30 days after the adoption of the plan. Copies of amendments or changes to the plans shall be submitted to the entities identified within 30 days after the adoption of the amendments or changes.
  - DWR.
  - Any city, county, or city and county within which the agricultural water supplier provides water supplies.
  - Any groundwater management entity within which jurisdiction the agricultural water supplier extracts or provides water supplies.

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<sup>321</sup> Water Code section 10829 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>322</sup> Water Code section 10821(Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>323</sup> Water Code section 10841 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>324</sup> Water Code section 10841 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>325</sup> Water Code section 10842 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

- Any urban water supplier within which jurisdiction the agricultural water supplier provides water supplies.
  - Any city or county library within which jurisdiction the agricultural water supplier provides water supplies.
  - The California State Library.
  - Any local agency formation commission serving a county within which the agricultural water supplier provides water supplies.<sup>326</sup>
  - An agricultural water supplier shall make its agricultural water management plan available for public review on its web site not later than 30 days after adopting the plan, or for an agricultural water supplier that does not have a web site, submit an electronic copy to the Department of Water Resources not later than 30 days after adoption, and the Department shall make the plan available for public review on its web site.<sup>327</sup>
5. Agricultural Water Measurement Regulations, California Code of Regulations, Title 23, Division 6, sections 597 through 597.4, Register 2012, Number 28.

California Code of Regulations, title 23, section 597 provides that under authority included in Water Code section 10608.48(i), DWR is required to adopt regulations that provide for a range of options that agricultural water suppliers may use or implement to comply with the measurement requirements of section 10609.48(b).<sup>328</sup> The plain language of this section does not impose any new activities or requirements on local government.

Section 597.1 provides that an agricultural water supplier providing water to less than 10,000 irrigated acres, excluding acres that receive only recycled water, is not subject to this article, and a supplier providing water to 10,000 or more irrigated acres but less than 25,000 irrigated acres, excluding acres that receive only recycled water, is not subject to this article unless sufficient funding is provided pursuant to Water Code section 10853. A supplier providing water to 25,000 irrigated acres or more, excluding acres that receive only recycled water, is subject to this article. A supplier providing water to wildlife refuges or habitat lands, as specified, is subject to this article. A *wholesale* agricultural water supplier is subject to this article at the location at which control of the water is transferred to the receiving water supplier, but the wholesale supplier is not required to measure the ultimate deliveries to customers. A canal authority or other entity that conveys water through facilities owned by a federal agency is not subject to this article. An agricultural water supplier that is a party to the QSA, as defined in Statutes 2002, chapter 617, section 1, is not subject to this article. And finally, DWR is not subject to this article.<sup>329</sup> None of the above-described provisions of section 597.1 impose any new requirements or activities on local government.

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<sup>326</sup> Water Code section 10843 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>327</sup> Water Code section 10844 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>328</sup> Code of Regulations, title 23, section 597 (Register 2012, No. 28).

<sup>329</sup> Code of Regulations, title 23, section 597.1 (Register 2012, No. 28).

Section 597.2 provides definitions of “accuracy,” “agricultural water supplier,” “approved by an engineer,” “best professional practices,” “customer,” “delivery point,” “existing measurement device,” “farm-gate,” “irrigated acres,” “manufactured device,” “measurement device,” “new or replacement measurement device,” “recycled water,” and “type of device.”<sup>330</sup> Based on the plain language of 597.2, the definitions provided in section 597.2 do not impose any new requirements or activities on local government.

Section 597.3 requires an agricultural water supplier to measure surface water and groundwater that it delivers to its customers and provides a range of options to comply with section 10608.48(i), as follows:

An agricultural water supplier subject to this article shall measure surface water and groundwater that it delivers to its customers pursuant to the accuracy standards in this section. The supplier may choose any applicable single measurement option or combination of options listed in paragraphs (a) or (b) of this section. Measurement device accuracy and operation shall be certified, tested, inspected and/or analyzed as described in §597.4 of this article.

**(a) Measurement Options at the Delivery Point or Farm-gate of a Single Customer**

An agricultural water supplier shall measure water delivered at the delivery point or farm-gate of a single customer using one of the following measurement options. The stated numerical accuracy for each measurement option is for the volume delivered. If a device measures a value other than volume, for example, flow rate, velocity or water elevation, the accuracy certification must incorporate the measurements or calculations required to convert the measured value to volume as described in §597.4(e).

- (1) An existing measurement device shall be certified to be accurate to within +12% by volume,  
and,
- (2) A new or replacement measurement device shall be certified to be accurate to within:
  - (A) ±5% by volume in the laboratory if using a laboratory certification;
  - (B) ±10% by volume in the field if using a non-laboratory certification.

**(b) Measurement Options at a Location Upstream of the Delivery Points or Farm-gates of Multiple Customers**

- (1) An agricultural water supplier may measure water delivered at a location upstream of the delivery points or farm-gates of multiple customers using one of the measurement options described in §597.3(a) if the downstream individual customer's delivery points meet either of the following conditions:

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<sup>330</sup> Code of Regulations, title 23, section 597.2 (Register 2012, No. 28).

- (A) The agricultural water supplier does not have legal access to the delivery points of individual customers or group of customers needed to install, measure, maintain, operate, and monitor a measurement device.
  - (B) An engineer determines that, due to small differentials in water level or large fluctuations in flow rate or velocity that occur during the delivery season at a single farm-gate, accuracy standards of measurement options in §597.3(a) cannot be met by installing a measurement device or devices (manufactured or on-site built or in-house built devices with or without additional components such as gauging rod, water level control structure at the farm-gate, etc.). If conditions change such that the accuracy standards of measurement options in §597.3(a) at the farm-gate can be met, an agricultural water supplier shall include in its Agricultural Water Management Plan, a schedule, budget and finance plan to demonstrate progress to measure water at the farm-gate in compliance with §597.3(a) of this article.
- (2) An agricultural water supplier choosing an option under paragraph (b)(1) of this section shall provide the following current documentation in its Agricultural Water Management Plan(s) submitted pursuant to Water Code §10826:
- (A) When applicable, to demonstrate lack of legal access at delivery points of individual customers or group of customers downstream of the point of measurement, the agricultural water supplier's legal counsel shall certify to the Department that it does not have legal access to measure water at customers delivery points and that it has sought and been denied access from its customers to measure water at those points.
  - (B) When applicable, the agricultural water supplier shall document the water measurement device unavailability and that the water level or flow conditions described in §597.3(b)(1)(B) exist at individual customer's delivery points downstream of the point of measurement as approved by an engineer.
  - (C) The agricultural water supplier shall document all of the following criteria about the methodology it uses to apportion the volume of water delivered to the individual downstream customers:
    - (i) How it accounts for differences in water use among the individual customers based on but not limited to the duration of water delivery to the individual customers, annual customer water use patterns, irrigated acreage, crops planted, and on-farm irrigation system, and;
    - (ii) That it is sufficient for establishing a pricing structure based at least in part on the volume delivered, and;

- (iii) That it was approved by the agricultural water supplier's governing board or body.<sup>331</sup>

Thus, one option under these regulations, in order to measure the volume of water delivered, as required by section 10608.48, is measurement “at the delivery point or farm-gate of a single customer” using an existing measurement device certified to be accurate to within 12 percent by volume, or a new measurement device certified to be accurate within 5 percent if certified in a laboratory or within 10 percent if certified in the field. Another option is to measure upstream of a delivery point or farm gate if the supplier does not have legal access to the delivery point for an individual customer, or if the standards of measurement cannot be met due to large fluctuations in flow rate or velocity during the delivery season. If this option is chosen, appropriate documentation explaining the option must be provided, as described above.

The claimants allege that section 597.3 requires agricultural water suppliers to measure at a delivery point or farm gate “by either (1) using an existing measurement device, certified to be accurate within  $\pm 12\%$  by volume or (2) a new or replacement measurement device, certified to be accurate within  $\pm 5\%$  by volume in the laboratory if using a laboratory certification or  $\pm 10\%$  by volume in the field if using a non-laboratory certification.” In addition, the claimants allege that the regulations provide for “limited exceptions” if the supplier is unable to measure at the farm-gate, which allow, in certain circumstances, for upstream measurement.<sup>332</sup> The claimants assert that prior to these regulations, “there was no requirement to measure water delivered to the farm-gate of *each* single customer, with limited exception.”<sup>333</sup>

DWR argues that these regulations merely provide options, and are not therefore a mandate. Specifically, DWR asserts that “[n]o local government is required to comply with those regulations.” DWR asserts that “the regulations exist as a resource for agricultural water suppliers who wish to comply with certain requirements...described in the 2009 Water Law.” DWR concludes that “[the regulations] are optional, and the suppliers are free to comply with the law in other ways.”<sup>334</sup>

Section 10608.48(i) provides that DWR “shall adopt regulations that provide for a range of options that agricultural water suppliers may use or implement” to comply with the measurement requirements of subdivision (b).<sup>335</sup> The phrase “may use or implement” suggests that the regulations provide a choice for agricultural water suppliers, rather than a mandate.

However, Section 10608.48(b) states that agricultural water suppliers “shall implement all of the following critical efficient management practices...(1) Measure the volume of water delivered to customers with sufficient accuracy to comply with subdivision (a) of Section 531.10 and to [adopt a pricing structure based in part on quantity of water delivered].”<sup>336</sup> Moreover, the plain language of section 597.3 of the regulations, as cited above, states that an agricultural water

<sup>331</sup> Code of Regulations, title 23, section 597.3 (Register 2012, No. 28).

<sup>332</sup> Exhibit B, 12-TC-01, page 4.

<sup>333</sup> Exhibit B, 12-TC-01, page 6.

<sup>334</sup> Exhibit D, DWR Comments, page 11.

<sup>335</sup> Water Code section 10608.48 (Stats. 2009-2010, 7th Ex. Sess., ch. 4 (SBX7 7)).

<sup>336</sup> *Ibid.*

supplier “shall measure surface water and groundwater that it delivers to customers pursuant to the accuracy standards in this section.” The language states that the supplier “may choose any applicable single measurement option or combination of options listed in paragraphs (a) or (b) of this section.”<sup>337</sup> There is no express provision for choosing a measurement option or combination of options not listed in section 597.3. Although an agricultural water supplier may pick which one of the regulatory options to comply with, it “shall” pick one of them based on the plain language of section 597.3. As a result, most agricultural water suppliers are required to implement one of the measurement options provided by 597.3. As discussed above though, there are several water suppliers exempt from this requirement, including parties to the QSA, suppliers providing water to less than 10,000 irrigated acres, excluding acres that receive only recycled water, and suppliers providing water to more than 10,000 irrigated acres but less than 25,000 irrigated acres, excluding acres that receive only recycled water, unless sufficient funding is provided pursuant to Water Code section 10853. Thus, section 597.3 requires the following for those agencies which are not exempt:

- Measure water delivered at the delivery point or farm-gate of a single customer using one of the following options.
  - An existing measurement device certified to be accurate to within  $\pm 12\%$  by volume.
  - A new or replacement measurement device certified to be accurate to within:
    - $\pm 5\%$  by volume in the laboratory if using a laboratory certification;
    - $\pm 10\%$  by volume in the field if using a non-laboratory certification.

If a device measures a value other than volume (e.g., flow rate, velocity or water elevation) the accuracy certification must incorporate the measurements or calculations required to convert the measured value to volume.<sup>338</sup>

- Measure water delivered at a location upstream of the delivery points or farm-gates of multiple customers if:
  - The supplier does not have legal access to the delivery points of individual customers or group of customers needed to install, measure, maintain, operate, and monitor a measurement device; or
  - An engineer determines that, due to small differentials in water level or large fluctuations in flow rate or velocity that occur during the delivery season, accuracy standards of measurement cannot be met by installing a measurement device or devices.<sup>339</sup>
- And, when a supplier chooses to measure water delivered at an upstream location:

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<sup>337</sup> Code of Regulations, title 23, section 597.3 (Register 2012, No. 28).

<sup>338</sup> Code of Regulations, title 23, section 597.3(a) (Register 2012, No. 28).

<sup>339</sup> Code of Regulations, title 23, section 597.3(b) (Register 2012, No. 28).

- Provide, where applicable, documentation to demonstrate the lack of legal access at delivery points of individual or groups of customers downstream of the point of measurement; or documentation of the water measurement device unavailability and that water level or flow conditions exist that prohibit meeting accuracy standards, as approved by an engineer.
- Document the following about its apportionment of water delivered to individual customers:
  - How the supplier accounts for differences in water use among individual customers based on the duration of water delivery to the individual customers, annual customer water use patterns, irrigated acreage, crops planted, and on-farm irrigation system;
  - That it is sufficient for establishing a pricing structure based at least in part on the volume of water delivered; and
  - That it was approved by the agricultural water supplier’s governing board or body.<sup>340</sup>

Section 597.4, also alleged in this consolidated test claim, requires that measurement devices be certified and documented as follows:

(a) Initial Certification of Device Accuracy

The accuracy of an existing, new or replacement measurement device or type of device, as required in §597.3, shall be initially certified and documented as follows:

(1) For existing measurement devices, the device accuracy required in section 597.3(a) shall be initially certified and documented by either:

(A) Field-testing that is completed on a random and statistically representative sample of the existing measurement devices as described in §597.4(b)(1) and §597.4(b)(2). Field-testing shall be performed by individuals trained in the use of field-testing equipment, and documented in a report approved by an engineer.

Or,

(B) Field-inspections and analysis completed for every existing measurement device as described in §597.4(b)(3). Field-inspections and analysis shall be performed by trained individuals in the use of field inspection and analysis, and documented in a report approved by an engineer.

(2) For new or replacement measurement devices, the device accuracy required in sections 597.3 (a)(2) shall be initially certified and documented by either:

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<sup>340</sup> Code of Regulations, title 23, section 597.3(b) (Register 2012, No. 28).

- (A) Laboratory Certification prior to installation of a measurement device as documented by the manufacturer or an entity, institution or individual that tested the device following industry-established protocols such as the National Institute for Standards and Testing (NIST) traceability standards. Documentation shall include the manufacturer's literature or the results of laboratory testing of an individual device or type of device.

Or,

- (B) Non-Laboratory Certification after the installation of a measurement device in the field, as documented by either:
  - (i) An affidavit approved by an engineer submitted to the agricultural water supplier of either (1) the design and installation of an individual device at a specified location, or (2) the standardized design and installation for a group of measurement devices for each type of device installed at specified locations.

Or,

- (ii) A report submitted to the agricultural water supplier and approved by an engineer documenting the field-testing performed on the installed measurement device or type of device, by individuals trained in the use of field testing equipment.

(b) Protocols for Field-Testing and Field-Inspection and Analysis of Existing Devices

- (1) Field-testing shall be performed for a sample of existing measurement devices according to manufacturer's recommendations or design specifications and following best professional practices. It is recommended that the sample size be no less than 10% of existing devices, with a minimum of 5, and not to exceed 100 individual devices for any particular device type. Alternatively, the supplier may develop its own sampling plan using an accepted statistical methodology.
- (2) If during the field-testing of existing measurement devices, more than one quarter of the samples for any particular device type do not meet the criteria pursuant to §597.3(a), the agricultural water supplier shall provide in its Agricultural Water Management Plan, a plan to test an additional 10% of its existing devices, with a minimum of 5, but not to exceed an additional 100 individual devices for the particular device type. This second round of field-testing and corrective actions shall be completed within three years of the initial field-testing.
- (3) Field-inspections and analysis protocols shall be performed and the results shall be approved by an engineer for every existing measurement device to demonstrate that the design and installation standards used for the installation of existing measurement devices meet the accuracy standards

of §597.3(a) and operation and maintenance protocols meet best professional practices.

(c) Records Retention

Records documenting compliance with the requirements in §597.3 and §597.4 shall be maintained by the agricultural water supplier for ten years or two Agricultural Water Management Plan cycles.

(d) Performance Requirements

- (1) All measurement devices shall be correctly installed, maintained, operated, inspected, and monitored as described by the manufacturer, the laboratory or the registered Professional Engineer that has signed and stamped certification of the device, and pursuant to best professional practices.
- (2) If an installed measurement device no longer meets the accuracy requirements of §597.3(a) based on either field-testing or field-inspections and analysis as defined in sections 597.4 (a) and (b) for either the initial accuracy certification or during operations and maintenance, then the agricultural water supplier shall take appropriate corrective action, including but not limited to, repair or replacement to achieve the requirements of this article.

(e) Reporting in Agricultural Water Management Plans

Agricultural water suppliers shall report the following information in their Agricultural Water Management Plan(s):

- (1) Documentation as required to demonstrate compliance with §597.3 (b), as outlined in section §597.3(b)(2), and §597.4(b)(2).
- (2) A description of best professional practices about, but not limited to, the (1) collection of water measurement data, (2) frequency of measurements, (3) method for determining irrigated acres, and (4) quality control and quality assurance procedures.
- (3) If a water measurement device measures flow rate, velocity or water elevation, and does not report the total volume of water delivered, the agricultural water supplier must document in its Agricultural Water Management Plan how it converted the measured value to volume. The protocols must follow best professional practices and include the following methods for determining volumetric deliveries:
  - (A) For devices that measure flow-rate, documentation shall describe protocols used to measure the duration of water delivery where volume is derived by the following formula:  $\text{Volume} = \text{flow rate} \times \text{duration of delivery}$ .
  - (B) For devices that measure velocity only, the documentation shall describe protocols associated with the measurement of the cross-sectional area of flow and duration of water delivery, where volume is

derived by the following formula: Volume = velocity x cross-section flow area x duration of delivery.

- (C) For devices that measure water elevation at the device (e.g. flow over a weir or differential elevation on either side of a device), the documentation shall describe protocols associated with the measurement of elevation that was used to derive flow rate at the device. The documentation will also describe the method or formula used to derive volume from the measured elevation value(s).
- (4) If an existing water measurement device is determined to be out of compliance with §597.3, and the agricultural water supplier is unable to bring it into compliance before submitting its Agricultural Water Management Plan in December 2012, the agricultural water supplier shall provide in its 2012 plan, a schedule, budget and finance plan for taking corrective action in three years or less.

Thus, the plain language of section 597.4 requires agricultural water suppliers to certify and document the initial accuracy of “existing, new or replacement measurement device[s],” as specified.<sup>341</sup> In addition, section 597.4 provides that field-testing “shall be performed” following “best professional practices,” and either sampling “no less than 10% of existing devices,” as recommended by the department, or developing a “sampling plan using an accepted statistical methodology.” Then, if field testing results in more than a quarter of any particular devices failing the accuracy criteria described in section 597.3(a), above, the supplier “shall provide in its Agricultural Water Management Plan, a plan to test an additional 10% of its existing devices...”<sup>342</sup> In addition, section 597.4 provides that records documenting compliance “shall be maintained...for ten years or two Agricultural Water Management Plan cycles.”<sup>343</sup> Section 597.4 further provides that “all measurement devices shall be correctly installed, maintained, operated, inspected, and monitored,” and if a device no longer meets the accuracy requirements of section 597.3, the supplier “shall take appropriate corrective action,” including repair or replacement, if necessary.<sup>344</sup> And finally, section 597.4 requires agricultural water suppliers to report additional information regarding their compliance and “best professional practices” for water measurement in their agricultural water measurement plan.<sup>345</sup>

As noted above, some agricultural water suppliers may have been required pursuant to section 531.10 to measure farm-gate water deliveries.<sup>346</sup> To the extent that those measurement programs or practices satisfy the requirements of these regulations, the regulations do not impose new activities.<sup>347</sup> In addition, for any agricultural water supplier that is also an urban water supplier,

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<sup>341</sup> Code of Regulations, title 23, section 597.4(a) (Register 2012, No. 28).

<sup>342</sup> Code of Regulations, title 23, section 597.4(b) (Register 2012, No. 28).

<sup>343</sup> Code of Regulations, title 23, section 597.4(c) (Register 2012, No. 28).

<sup>344</sup> Code of Regulations, title 23, section 597.4(d) (Register 2012, No. 28).

<sup>345</sup> Code of Regulations, title 23, section 597.4(e) (Register 2012, No. 28).

<sup>346</sup> Water Code section 531.10 (Stats. 2007, ch. 675 (AB 1404)).

<sup>347</sup> See discussion above addressing section 10608.48(a-c).

existing sections 525 through 527 required those entities to install water meters on new and existing service connections, as specified.<sup>348</sup> To the extent that any such water meter on an agricultural service connection satisfies the measurement requirements of these regulations, the regulations do not impose any new activities or requirements.

Based on the foregoing, the Commission finds that section 597.4 imposes new requirements on agricultural water suppliers not exempt from the water measurement requirements, and not already required by existing law to take part in the programs or practices of water measurement, discussed above, that would satisfy the accuracy standards of these regulations, as follows:

- Certify the initial accuracy of existing measurement devices by either:
  - Field-testing that is completed on a random and statistically representative sample of the existing measurement devices, performed by individuals trained in the use of field-testing equipment, and documented in a report approved by an engineer; or
  - Field inspections and analysis for every existing measurement device, performed by individuals trained in the use of field inspection and analysis, and documented in a report approved by an engineer.<sup>349</sup>
- Certify the initial accuracy of new or replacement measurement devices by either:
  - Laboratory certification prior to installation of the device as documented by the manufacturer or an entity, institution, or individual that tested the device following industry-established protocols such as the National Institute of Standards and Testing traceability standards. Documentation shall include the manufacturer's literature or the results of laboratory testing of an individual device or type of device; or
  - Non-laboratory certification after installation of a measurement device in the field, documented by either:
    - An affidavit approved by an engineer submitted to the agricultural water supplier of either (1) the design and installation of an individual device at a specified location, or (2) the standardized design and installation for a group of measurement devices for each type of device installed at specified locations; or
    - A report submitted to the agricultural water supplier and approved by an engineer documenting the field-testing performed on the installed measurement device or type of device, by individuals trained in the use of field testing equipment.<sup>350</sup>
- Ensure that field-testing is performed as follows:

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<sup>348</sup> Section 525 as amended by statutes 2005, chapter 22; Section 527 as amended by statutes 2005, chapter 22; Section 526 as amended by Statutes 2004, chapter 884.

<sup>349</sup> Code of Regulations, title 23, section 597.4(a)(1) (Register 2012, No. 28).

<sup>350</sup> Code of Regulations, title 23, section 597.4(a)(2) (Register 2012, No. 28).

- Field-testing shall be performed for a sample of existing measurement devices according to the manufacturer’s recommendations or design specifications and following best professional practices.
- If more than one quarter of the samples for any particular device type do not meet the accuracy criteria specified in section 597.3(a), the supplier shall provide in its Agricultural Water Management Plan a plan to test an additional 10% of its existing devices, with a minimum of 5, but not to exceed 100 additional devices for the particular device type, and shall complete the second round of field-testing and corrective actions within three years of the initial field-testing.
- Field inspections and analysis protocols shall be performed and the results shall be approved by an engineer for every existing measurement device to demonstrate that the design and installation standards used for the installation of existing measurement devices meet the accuracy standards specified in section 597.3(a) and that operation and maintenance protocols meet best professional practices.<sup>351</sup>
- Maintain records documenting compliance with the requirements of sections 597.3 and 597.4 for ten years or two Agricultural Water Management Plan cycles.<sup>352</sup>
- Ensure that all measurement devices are correctly installed, maintained, operated, inspected, and monitored as described by the manufacturer, the laboratory or the registered Professional Engineer that has signed and stamped certification of the device, and pursuant to best professional practices.<sup>353</sup>
- If an installed measurement device no longer meets the accuracy requirements of section 597.3(a) based on either field-testing or field-inspections and analysis for either the initial accuracy certification or during operations and maintenance, take appropriate corrective action, including but not limited to, repair or replacement of the device.<sup>354</sup>
- Report the information listed below in its Agricultural Water Management Plan(s). :
  - Documentation, as required, to demonstrate that an agricultural water supplier that chooses to measure upstream of a delivery point or farm-gate for a customer or group of customers has complied justified the reason to do so, and has taken appropriate steps to ensure that measurements can be allocated to the customer or group of customers sufficiently to support a pricing structure based at least in part on quantity of water delivered.

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<sup>351</sup> Code of Regulations, title 23, section 597.4(b) (Register 2012, No. 28).

<sup>352</sup> Code of Regulations, title 23, section 597.4(c) (Register 2012, No. 28).

<sup>353</sup> Code of Regulations, title 23, section 597.4(d)(1) (Register 2012, No. 28).

<sup>354</sup> Code of Regulations, title 23, section 597.4(d)(2) (Register 2012, No. 28).

- A description of best professional practices about, but not limited to, the (1) collection of water measurement data, (2) frequency of measurements, (3) method for determining irrigated acres, and (4) quality control and quality assurance procedures.
- If a water measurement device measures flow rate, velocity or water elevation, and does not report the total volume of water delivered, the agricultural water supplier must document in its Agricultural Water Management Plan how it converted the measured value to volume. The protocols must follow best professional practices and include the following methods for determining volumetric deliveries:
  - For devices that measure flow-rate, documentation shall describe protocols used to measure the duration of water delivery where volume is derived by the following formula:  $\text{Volume} = \text{flow rate} \times \text{duration of delivery}$ .
  - For devices that measure velocity only, the documentation shall describe protocols associated with the measurement of the cross-sectional area of flow and duration of water delivery, where volume is derived by the following formula:  $\text{Volume} = \text{velocity} \times \text{cross-section flow area} \times \text{duration of delivery}$ .
  - For devices that measure water elevation at the device (e.g. flow over a weir or differential elevation on either side of a device), the documentation shall describe protocols associated with the measurement of elevation that was used to derive flow rate at the device. The documentation will also describe the method or formula used to derive volume from the measured elevation value(s).
- If an existing water measurement device is determined to be out of compliance with §597.3, and the agricultural water supplier is unable to bring it into compliance before submitting its Agricultural Water Management Plan in December 2012, the agricultural water supplier shall provide in its 2012 plan, a schedule, budget and finance plan for taking corrective action in three years or less.<sup>355</sup>

**D. The Test Claim Statutes and Regulations do not Result in Increased Costs Mandated by the State, Because the Claimants Possess Fee Authority Sufficient as a Matter of Law to Cover the Costs of any New Mandated Activities.**

As the preceding analysis indicates, many of the requirements of the test claim statutes are not new, at least with respect to *some* urban or agricultural water suppliers, because suppliers were previously required to perform substantially the same activities under prior law. Additionally, many of the alleged test claim statutes do not impose any requirements at all, based on the plain language. However, even if the new requirements identified above could be argued to mandate a new program or higher level of service, the Commission finds that the costs incurred to comply

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<sup>355</sup> Code of Regulations, title 23, section 597.4(e) (Register 2012, No. 28).

with those requirements are not costs mandated by the state, within the meaning of article XIII B, section 6 and Government Code section 17514, because all affected entities have fee authority, sufficient as a matter of law to cover the costs of any mandated activities.

Government Code section 17556(d) provides that the Commission shall not find costs mandated by the state, as defined in section 17514, if the local government claimant “has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service.” The California Supreme Court upheld the constitutionality of Government Code section 17556, subdivision (d), in *County of Fresno v. State of California*.<sup>356</sup> The Court, in holding that the term “costs” in article XIII B, section 6 excludes expenses recoverable from sources other than taxes, stated:

Section 6 was included in article XIII B in recognition that article XIII A of the Constitution severely restricted the taxing powers of local governments. (See *County of Los Angeles I, supra*, 43 Cal.3d at p. 61.) The provision was intended to preclude the state from shifting financial responsibility for carrying out governmental functions onto local entities that were ill equipped to handle the task. (*Ibid.*; see *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 836, fn. 6 [244 Cal.Rptr. 677, 750 P.2d 318].) Specifically, it was designed to protect the tax revenues of local governments from state mandates that would require expenditure of such revenues. Thus, although its language broadly declares that the “state shall provide a subvention of funds to reimburse ... local government for the costs [of a state-mandated new] program or higher level of service,” read in its textual and historical context section 6 of article XIII B requires subvention only when the costs in question can be recovered *solely from tax revenues*.<sup>357</sup>

Accordingly, in *Connell v. Superior Court of Sacramento County*,<sup>358</sup> the Santa Margarita Water District, among others, was denied reimbursement based on its authority to impose fees on water users. The water districts submitted evidence that funding the mandated costs with fees was not practical: “rates necessary to cover the increased costs [of pollution control regulations] would render the reclaimed water unmarketable and would encourage users to switch to potable water.”<sup>359</sup> The court concluded that “[t]he question is whether the Districts have authority, i.e., the right or power, to levy fees sufficient to cover the costs.” Water Code section 35470 authorized the levy of fees to “correspond to the cost and value of the service,” and “to defray the ordinary operation or maintenance expenses of the district and for any other lawful district purpose.”<sup>360</sup> The court held that the Districts had not demonstrated “that anything in Water Code section 35470 limits the authority of the Districts to levy fees ‘sufficient’ to cover their costs,”

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<sup>356</sup> *County of Fresno v. State of California, supra*, 53 Cal.3d 482.

<sup>357</sup> *Id.*, at p. 487 [emphasis added].

<sup>358</sup> (Cal. Ct. App. 3d Dist. 1997) 59 Cal.App.4th 382.

<sup>359</sup> *Id.*, at p. 399.

<sup>360</sup> *Ibid.*

and that therefore “the economic evidence presented by SMWD to the Board [of Control] was irrelevant and injected improper factual questions into the inquiry.”<sup>361</sup>

Likewise, in *Clovis Unified School District v. Chiang*, the court found that the SCO was not acting in excess of its authority in reducing reimbursement claims to the full extent of the districts’ authority to impose fees, even if there existed practical impediments to collecting the fees. In making its decision the court noted that the concept underlying Government Code sections 17514 and 17556(d) is that “[t]o the extent a local agency or school district ‘has the authority’ to charge for the mandated program or increased level of service, that charge cannot be recovered as a state-mandated cost.”<sup>362</sup> The court further noted that, “this basic principle flows from common sense as well.” The court reasoned: “As the Controller succinctly puts it, ‘Claimants can choose not to require these fees, but not at the state’s expense.’”<sup>363</sup>

1. The claimants have statutory authority to levy fees or charges for the provision of water.

Both Finance and DWR asserted, in comments on the test claim, that the test claim statutes are not reimbursable pursuant to section 17556(d). Finance argued that the claimants are “statutorily authorized to charge a fee for the delivery of water,” and thus “each of these water agencies has the ability to cover any potential initial and ongoing costs related to the Act and Regulations with fee revenue.”<sup>364</sup> DWR asserted that “Senate Bill 1017, which amended the [Urban Water Management Act] in 1994,” provides authority for an urban water supplier “to recover the costs of preparing its [urban water management plan] and implementing the reasonable water conservation measures included in the plan in its water rates.”<sup>365</sup>

For the following reasons, the Commission finds that the claimants have statutory authority to establish and increase fees or assessments for the provision of water services.

Water Code section 35470 provides generally that “[a]ny [water] district formed on or after July 30, 1917, may, in lieu in whole or in part of raising money for district purposes by assessment, make water available to the holders of title to land or the occupants thereon, and may fix and collect charges therefor.” Section 35470 further provides that “[t]he charges may vary in different months and in different localities of the district to correspond to the cost and value of the service, and the district *may use so much of the proceeds of the charges as may be necessary to defray the ordinary operation or maintenance expenses of the district and for any other lawful purpose.*”<sup>366</sup> In addition, section 50911 provides that an irrigation district may “[a]dopt a schedule of rates to be charged by the district for furnishing water for the irrigation of district lands.”<sup>367</sup>

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<sup>361</sup> *Connell, supra*, (1997) 59 Cal.App.4th at p. 401.

<sup>362</sup> *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, at p. 812.

<sup>363</sup> *Ibid.*

<sup>364</sup> Exhibit C, Finance Comments on Test Claim, page 1.

<sup>365</sup> Exhibit D, DWR Comments on Test Claim, pages 8-9 [citing Water Code section 10654].

<sup>366</sup> Water Code section 35470 (Stats. 2007, ch. 27 (SB 444)) [emphasis added].

<sup>367</sup> Water Code section 50911 (Stats. 2007, ch. 27 (SB 444)).

More specifically, and pertaining to the requirements of the test claim statutes, Water Code section 10654 permits an urban water supplier to “recover in its rates” for the costs incurred in preparing and implementing water conservation measures.<sup>368</sup> And, section 10608.48 expressly requires agricultural water suppliers to “[a]dopt a pricing structure for water customers based at least in part on quantity delivered.”<sup>369</sup> This provision indicates that the Legislature intended user fees to be an essential component of the water conservation practices called for by the Act. And finally, Water Code section 10608.32, as added *within the test claim statute*, provides that all costs incurred pursuant to this part may be recoverable in rates subject to review and approval by the Public Utilities Commission.<sup>370</sup>

Based on the foregoing, the Commission finds that both agricultural and urban water suppliers have statutory authority to impose or increase fees to cover the costs of new state-mandated activities.

2. Nothing in Proposition 218, case law, or any prior Commission Decision, alters the analysis of the claimants’ statutory fee authority.

The claimants argue that both Finance and DWR cite *Connell v. Superior Court* and “ignore the most recent rulings on the subject of Proposition 218 where their exact arguments were considered and overruled by the Commission in *Discharge of Stormwater Runoff*, 07-TC-09.” The claimants argue that “under Proposition 218, Claimants’ customers could reject the Board’s action to establish or increase fees or assessments, yet Claimants would still be obligated to implement the mandates.”<sup>371</sup> In comments on the draft proposed decision, the claimants reiterate, more urgently:

The Commission should not accept its staff’s invitation to ignore a prior Commission decision that is directly on point, and which was based on a plain reading of the California Constitution, all in order to reject the test claim here. To do so would undermine the Commission’s credibility, eviscerate the Commission’s Constitutional duty to reimburse agencies for new state mandates, and have far-reaching negative effects.<sup>372</sup>

For the following reasons, the claimant’s argument is unsound. In *Connell v. Superior Court*, *supra* the court held that “[t]he question is whether the Districts have authority, i.e., the right or power, to levy fees sufficient to cover the costs,” and that the economic viability of the necessary rate increases “was irrelevant and injected improper factual questions into the inquiry.”<sup>373</sup> *Connell* did not address the possible impact of Proposition 218 on the districts’ fee authority, because the districts did not “contend that the services at issue...are among the ‘many services’

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<sup>368</sup> Water Code section 10654 (Stats. 1994, ch. 609 (SB 1017)).

<sup>369</sup> Water Code section 10608.48 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>370</sup> Water Code section 10608.32 (Stats. 2009-2010, 7th Ex. Sess. ch. 4 (SBX7 7)).

<sup>371</sup> Exhibit E, Claimant Rebuttal Comments, pages 11-12 [citing *Discharge of Stormwater Runoff*, 07-TC-09, page 107].

<sup>372</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 14.

<sup>373</sup> *Connell*, *supra*, (1997) 59 Cal.App.4th at p. 401.

impacted by Proposition 218.”<sup>374</sup> The claimants here argue that *Connell* is no longer good authority, because Proposition 218 has changed the landscape of special districts’ legal authority to impose fees or charges.

Proposition 218, adopted by the voters in 1996, also known as the “Right to Vote on Taxes Act,” declared its purpose to protect taxpayers “by limiting the methods by which local governments exact revenue from taxpayers without their consent.” Proposition 218 added articles XIII C and XIII D to the Constitution;<sup>375</sup> article XIII C addresses assessments, while article XIII D addresses user fees and charges. The claimants allege that article XIII D, section 6, specifically, imposes a legal or constitutional hurdle to imposing or increasing fees, which undermines any analysis of statutory fee authority under Government Code section 17556(d).

The requirements of article XIII D, section 6 to which claimants refer provide as follows:

Property Related Fees and Charges. (a) Procedures for New or Increased Fees and Charges. An agency shall follow the procedures pursuant to this section in imposing or increasing any fee or charge as defined pursuant to this article, including, but not limited to, the following:

(1) The parcels upon which a fee or charge is proposed for imposition shall be identified. The amount of the fee or charge proposed to be imposed upon each parcel shall be calculated. The agency shall provide written notice by mail of the proposed fee or charge to the record owner of each identified parcel upon which the fee or charge is proposed for imposition, the amount of the fee or charge proposed to be imposed upon each, the basis upon which the amount of the proposed fee or charge was calculated, the reason for the fee or charge, together with the date, time, and location of a public hearing on the proposed fee or charge.

(2) The agency shall conduct a public hearing upon the proposed fee or charge not less than 45 days after mailing the notice of the proposed fee or charge to the record owners of each identified parcel upon which the fee or charge is proposed for imposition. At the public hearing, the agency shall consider all protests against the proposed fee or charge. *If written protests against the proposed fee or charge are presented by a majority of owners of the identified parcels, the agency shall not impose the fee or charge.*

[¶...¶]

(c) Voter Approval for New or Increased Fees and Charges. *Except for fees or charges for sewer, water, and refuse collection services*, no property related fee or charge shall be imposed or increased unless and until that fee or charge is submitted and approved by a majority vote of the property owners of the property subject to the fee or charge or, at the option of the agency, by a two-thirds vote of the electorate residing in the affected area. The election shall be conducted not less than 45 days after the public hearing. An agency may adopt procedures

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<sup>374</sup> 59 Cal.App.4th at p. 403.

<sup>375</sup> Exhibit X, Text of Proposition 218.

similar to those for increases in assessments in the conduct of elections under this subdivision.<sup>376</sup>

The claimants have acknowledged that they have fee authority, absent the restrictions of articles XIII C and XIII D: “Claimants do not deny that, before the passage Proposition 218, the Water Code would have provided Claimants sufficient authority, pursuant to their governing bodies’ discretion, to unilaterally establish or increase fees or charges for the provision of water services.”<sup>377</sup> After Proposition 218, the claimants argue they are now “authorized to do no more than *propose* a fee increase that can be rejected” by majority protest.<sup>378</sup> Furthermore, the claimants maintain that the Commission’s decision in *Discharge of Stormwater Runoff* recognized the limitations imposed by article XIII D, section 6, and the effect on local governments’ fee authority: “[f]inding *Connell* inapposite, the Commission observed that ‘The voting requirement of Proposition 218 does not impose a mere practical or economic hurdle, as in *Connell*, but a legal and constitutional one.’”<sup>379</sup>

However, claimants’ reliance on the Commission’s prior action is misplaced, and claimants’ assertions about the effect of Proposition 218 on the law of *Connell* are overstated. Commission decisions are not precedential, and in any event the current test claim is distinguishable from the analysis in *Discharge of Stormwater Runoff*. The Commission, in *Discharge of Stormwater Runoff*, deviated from the rule of *Connell*, and found that Proposition 218, as *applied to the claimants and the mandated activities in that test claim*, constituted a legal and constitutional barrier to increasing fees. The test claim was brought by the County of San Diego and a number of cities, and alleged various mandated activities and costs related to reducing stormwater pollution.<sup>380</sup> The Commission found that although the County and the Cities had a generalized fee authority based on regulatory and police powers,<sup>381</sup> “[w]ith some exceptions, local government fees or assessments that are incident to property ownership are subject to voter approval under article XIII D of the California Constitution, as added by Proposition 218 in 1996.”<sup>382</sup> The Commission reasoned that “it is possible that the local agency’s voters or property owners may never adopt the proposed fee or assessment, but the local agency would still be required to comply with the state mandate,”<sup>383</sup> and that “[a]bsent compliance with the Proposition 218 election and other procedures, there is no legal authority to impose or raise fees within the meaning of Government Code section 17556, subdivision (d).”<sup>384</sup> Thus, the

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<sup>376</sup> California Constitution, article XIII D, section 6 (added, November 5, 1996, by Proposition 218) [emphasis added].

<sup>377</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 11.

<sup>378</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 15.

<sup>379</sup> Exhibit E, Claimant Rebuttal Comments, page 12 [citing *Discharge of Stormwater Runoff*, 07-TC-09, page 107].

<sup>380</sup> Exhibit X, Statement of Decision, *Discharge of Stormwater Runoff*, 07-TC-09, page 1.

<sup>381</sup> Exhibit X, Statement of Decision, *Discharge of Stormwater Runoff*, 07-TC-09, page 103.

<sup>382</sup> Exhibit X, Statement of Decision, *Discharge of Stormwater Runoff*, 07-TC-09, page 105.

<sup>383</sup> Exhibit X, Statement of Decision, *Discharge of Stormwater Runoff*, 07-TC-09, page 106.

<sup>384</sup> Exhibit X, Statement of Decision, *Discharge of Stormwater Runoff*, 07-TC-09, page 107.

Commission concluded that “[t]he voting requirement of Proposition 218 does not impose a mere practical or economic hurdle, as in *Connell*, but a legal and constitutional one.”<sup>385</sup>

Here, Proposition 218 does not impose a legal and constitutional hurdle, because fees for the provision of water services are expressly exempt from the voter approval requirements of Proposition 218.<sup>386</sup> The Proposition 218 Omnibus Implementation Act, enacted specifically to construe Proposition 218, defines “water” as “any system of public improvements intended to provide for the production, storage, supply, treatment, or distribution of water.”<sup>387</sup> Thus, an urban or agricultural water supplier that undertakes measures to ensure the conservation of water, to produce more water, and enhance the quality and reliability of its supply, is providing water service, within the meaning of the Omnibus Act. The statutory and regulatory metering and other conservation practices required of the claimants therefore describe “water service.” Unlike the test claimants in *Discharge of Stormwater Runoff* (cities and counties), the services for which fees or charges would be increased are expressly exempt from the voter approval requirements in article XIII D, section 6(c), and the decision and reasoning of the Commission in *Discharge of Stormwater Runoff* is not relevant. Therefore, the Commission’s earlier decision is distinguishable on the very same ground that renders *Connell* significantly poignant. The claimants cannot rely on the unwillingness of voters to raise fees, because the fees in question fall, based on the plain language of the Constitution, outside voter-approval requirement of article XIII D, section 6(c).

Claimants acknowledge that fees for water service “are excused from the formal election requirement under article XIII D section 6(c), [but] the majority protest provision in subdivision (a)(2) still applies and constitutes a legal barrier to Claimants’ fee authority.”<sup>388</sup> Claimants therefore argue that they “find themselves required to implement and pay for the newly mandated activities, yet are authorized to do no more than *propose* a fee increase that can be rejected by a simple majority of affected customers.”<sup>389</sup>

However, the so-called “majority protest provision,” which claimants allege constitutes a legal barrier to claimants’ fee authority, presents either a mixed question of fact and law, which has not been demonstrated based on the evidence in the record, or a legal issue that is incumbent on the courts first to resolve. In order for the Commission to make findings that the claimants’ fee authority has been diminished, or negated, pursuant to article XIII D, section 6(a), the claimants would have to provide evidence that they tried and failed to impose or increase the necessary fees,<sup>390</sup> or provide evidence that a court determined that Proposition 218 represents a

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<sup>385</sup> Exhibit X, Statement of Decision, *Discharge of Stormwater Runoff*, 07-TC-09, page 107 [citing *Connell v. Superior Court*, *supra*, 59 Cal.App.4th 382, at p. 401].

<sup>386</sup> See California Constitution, article XIII D, section 6(c).

<sup>387</sup> Government Code section 53750(m) (Stats. 2002, ch. 395).

<sup>388</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 14.

<sup>389</sup> Exhibit R, Claimant Comments on Draft Proposed Decision, page 15.

<sup>390</sup> If a claimant were to provide evidence that it had tried and failed to impose or increase fees, that evidence could constitute costs “first incurred,” within the meaning of Government Code section 17551, and a claimant otherwise barred from reimbursement under section 17556(d) could thus potentially demonstrate that it had incurred costs mandated by the state, as defined in

constitutional hurdle to fee authority as a matter of law. The Commission cannot now say, as a matter of law, that the claimants' fee authority is insufficient based on the speculative and uncertain threat of a "written protests against the proposed fee or charge [being] presented by a majority of owners of the identified parcels..."<sup>391</sup>

Based on the foregoing analysis, the Commission cannot find costs mandated by the state, within the meaning of Government Code section 17514, because the claimants have sufficient fee authority, as a matter of law, to establish or increase fees or charges to cover the costs of any new required activities.

## **V. Conclusion**

Based on the foregoing analysis, the Commission finds that the Water Conservation Act of 2009, enacted as Statutes 2009-2010, 7th Extraordinary Session, chapter 4 (SBX7 7), and the Agricultural Water Measurement Regulations issued by the Department of Water Resources, found at Code of Regulations, title 23, section 597 et seq., do not impose a reimbursable state-mandated program on urban retail water suppliers or agricultural water suppliers within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission therefore denies this test claim.

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section 17514. The Commission does not make findings on this issue, but merely observes the potentiality.

<sup>391</sup> See article XIII D, section 6(a)(2).

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
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**RE: Decision**

*Water Conservation, 10-TC-12 and 12-TC-01.*

Water Conservation Act of 2009 et al.

South Feather Water and Power Agency, Paradise Irrigation District,

Oakdale Irrigation District, and Glenn-Colusa Irrigation District, Claimants

On December 5, 2014, the foregoing decision of the Commission on State Mandates was adopted in the above-entitled matter.

  
\_\_\_\_\_  
Heather Halsey, Executive Director

Dated: December 12, 2014



May 4, 2022

TO: ALL INTERESTED PERSONS  
FROM: Heather Halsey, Executive Director *H. H.*  
RE: Notice and Agenda

**On Friday, May 27, 2022, the Commission on State Mandates (Commission) will conduct its next regular meeting and hearing in person at 10:00 a.m., at Park Tower, 980 9th Street, Second Floor Conference Room, Sacramento, California, 95814.**

**COVID-19 Precautions.** The Park Tower Building Management requires that no person will enter the Second Floor Conference Room having tested positive for COVID-19 within the last 30 days or having been exposed to someone who tested positive for COVID-19 or is believed to have contracted COVID-19 within the last 30 days. In addition, the Park Tower Building Management requires that no person will enter the Second Floor Conference Room having any of the following known symptoms of COVID-19: fever, chills, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, or diarrhea. Persons attending this in-person meeting will be required to certify the above prior to entering the Second Floor Conference Room. Additionally, while the mask mandate has been lifted, some Commission staff and potentially other meeting participants are at high risk of severe COVID-19 complications or have autoimmune conditions and may not be protected by the vaccine but are required to attend this in-person meeting. Therefore, you are strongly encouraged to wear a mask to the meeting to protect yourself and your family and to provide a safe workplace for those who are more vulnerable and who will also be in attendance. Masks will be made available at the meeting for anyone who would like one.

**Testimony at the Commission Hearing.** If you plan to address the Commission on an agenda item, please notify the Commission Office **not later than noon on the Wednesday prior to the hearing.** Please also include the names and email addresses of the people who will be speaking for inclusion on the witness list. When calling or emailing, identify the item you want to testify on and the entity you represent. The Commission Chairperson reserves the right to impose time limits on presentations as may be necessary to complete the agenda.

If you plan to file any written document for Commission member review, please note that Commission staff will include written comments filed at least 15 days in advance of the hearing in the Commissioners' hearing binders. Additionally, staff will transmit written comments filed between 15 and five days prior to a meeting to the Commission members, if possible. However, comments filed less than five days prior to a meeting or submitted at the meeting will not be included in the Commissioners' hearing binders and the commenter shall provide 12 paper copies of the comments to Commission staff at the meeting for such late filings. Commission staff shall provide copies of late comments submitted at the hearing to the Commission members and shall place a copy on a table for public review at the hearing (Cal. Code Regs., tit. 2, § 1181.10(b)(1)). Please also file the PDF document provided via the Commission's dropbox at <https://csm.ca.gov/dropbox.php> prior to the hearing.

**Agenda Materials.** Agenda materials are available at the Commission office, located at 980 9th Street, Suite 300, Sacramento, California, 95814 during regular business hours by appointment only, with a two-business-day advance notice. However, members of the public who have access to the internet are urged to obtain these materials online rather than by visiting the

Commission's physical office, to reduce potential exposures and reduce the spread of COVID-19. Please call (916) 323-3562 or email at [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov) for an appointment. All supporting documentation for items on the agenda for the public portion of Commission meetings is available for public inspection on the Commission's website at <https://www.csm.ca.gov/agendas/052722.php>.

**Website.** Agenda items are available on the Commission's website at [www.csm.ca.gov](http://www.csm.ca.gov). After reaching the site's home page, click on "Hearings" on the top of the page for the hearing agenda. Generally, Commission staff upload the items two weeks before the meeting and they may be accessed from links on the agenda. If an item on this agenda is postponed prior to the meeting, notice will be posted on a revised agenda. Following the meeting, staff will post Commission actions on the Commission's website and will serve and post the adopted decisions within 10 days of the meeting.

To find the adopted minutes and transcripts of Commission meetings since January 2004 on the website in PDF format, click "Hearings" on the top of the home page.

**Reasonable Accommodation.** Any person requesting accommodations in accordance with the Americans with Disabilities Act or for language assistance, please contact the Commission office as soon as possible but at least five to seven *working* days prior to the meeting.

## AGENDA<sup>1</sup>

### Meeting of the Commission on State Mandates

Park Tower, 980 9th Street, Second Floor Conference Room  
Sacramento, California

**Friday, May 27, 2022**

**10:00 a.m.**

**Reminder:** *Commission staff includes written comments filed at least 15 days in advance of the meeting in the Commissioners' hearing binders. If you plan to testify and would like the Commissioners to review any document not filed 15 days in advance of the hearing, please bring 12 double-sided copies of the document or section of the document to the meeting. Please also file the PDF document via the Commission's dropbox at <https://csm.ca.gov/dropbox.php> prior to the hearing.*

I. CALL TO ORDER AND ROLL CALL

II. APPROVAL OF MINUTES (action)

Item 1 March 25, 2022

III. PUBLIC COMMENT FOR MATTERS NOT ON THE AGENDA (info)

Please note that the Commission may not take action on items not on the agenda. However, it may schedule issues raised by the public for consideration at future meetings.

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<sup>1</sup> This public meeting Notice and Agenda is available on the Commission's website at [www.csm.ca.gov](http://www.csm.ca.gov).

IV. PROPOSED CONSENT CALENDAR FOR ITEMS PROPOSED FOR ADOPTION ON CONSENT PURSUANT TO CALIFORNIA CODE OF REGULATIONS TITLE 2, ARTICLES 7 AND 8 (action)

If there are no objections to any of the following action items designated by an asterisk (\*), the Executive Director will include each one on the Proposed Consent Calendar that will be presented at the hearing. The Commission will determine which items will remain on the Consent Calendar.

V. HEARINGS AND DECISIONS PURSUANT TO CALIFORNIA CODE OF REGULATIONS, TITLE 2, ARTICLE 7 (GOV. CODE, § 17551, 17557, 17559, and 17570) (action)

A. APPEALS OF EXECUTIVE DIRECTOR DECISIONS PURSUANT TO CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 1181.1(c) (info/action)

Item 2 Appeal of Executive Director Decisions

*Note: This item will only be taken up if an appeal is filed and set for this hearing.*

B. TEST CLAIMS

Item 3\* Dismissal: *Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02*

Water Quality Certification for Federal Permit or License, Turlock Irrigation District and Modesto Irrigation District Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, Federal Energy Regulatory Commission Project Nos. 2299 and 14581, Condition 12, Riparian, Spawning, and Floodplain Management, Adopted by the State Water Resources Control Board on January 15, 2021

Turlock Irrigation District and Modesto Irrigation District, Claimants

C. INCORRECT REDUCTION CLAIMS

Item 4 *Municipal Storm Water and Urban Runoff Discharges, 19-0304-I-05*

Los Angeles Regional Water Quality Control Board Order No. 01-182; Permit CAS004001, Part 4F5c3

Fiscal Years: 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012

City of La Puente, Claimant

VI. HEARINGS ON COUNTY APPLICATIONS FOR FINDINGS OF SIGNIFICANT FINANCIAL DISTRESS PURSUANT TO WELFARE AND INSTITUTIONS CODE SECTION 17000.6 AND CALIFORNIA CODE OF REGULATIONS, TITLE 2, ARTICLE 2 (info/action)

Item 5 Assignment of County Application to Commission, a Hearing Panel of One or More Members of the Commission, or to a Hearing Officer

*Note: This item will only be taken up if an application is filed.*

VII. INFORMATIONAL HEARINGS PURSUANT TO CALIFORNIA CODE OF REGULATIONS, TITLE 2, ARTICLE 8 (action)

A. ADOPTION OF ORDER TO ADOPT RULEMAKING

Tentative: Electronic Signature (Order 22-03), Proposed Amendments to California Item 6\* Code of Regulations, Title 2, Division 2, Chapter 2.5, Articles 1, 2, 3, 5, 6, and 7

B. REPORTS (info/action)

Item 7 Legislative Update (info)

Item 8 Chief Legal Counsel: New Filings, Recent Decisions, Litigation Calendar (info)

Item 9 Executive Director: Budget, Workload Update, and Tentative Agenda Items for the July 2022 and September 2022 Meetings (info)

VIII. CLOSED EXECUTIVE SESSION PURSUANT TO GOVERNMENT CODE SECTIONS 11126 AND 11126.2 (info/action)

A. PENDING LITIGATION

To confer with and receive advice from legal counsel, for consideration and action, as necessary and appropriate, upon the following matters pursuant to Government Code section 11126(e):

Trial Courts:

None

Courts of Appeal:

1. ***On Remand from the Third District Court of Appeal, Case No. C070357***  
*State of California Department of Finance, State Water Resources Control Board, and California Regional Water Quality Board, San Diego Region v. Commission on State Mandates and County of San Diego, et al.* (petition and cross-petition)  
Third District Court of Appeal, Case No. C092139  
Sacramento County Superior Court Case No. 34-2010-80000604  
[*Discharge of Stormwater Runoff*, Order No. R9-207-000 (07-TC-09), California Regional Water Control Board, San Diego Region Order No. R9-2007-001, NPDES No. CAS0108758, Parts D.1.d.(7)-(8), D.1.g., D.3.a.(3), D.3.a.(5), D.5, E.2.f, E.2.g, F.1, F.2, F.3, I.1, I.2, I.5, J.3.a.(3)(c) iv-vii & x-xv, and L]
2. *City of San Diego v. Commission on State Mandates, State Water Resources Control Board, Department of Finance*  
Third District Court of Appeal, Case No. C092800  
Sacramento County Superior Court, Case No. 2019-80003169  
(*Lead Sampling in Schools: Public Water System No. 3710020 (17-TC-03)*)
3. *County of San Diego v. Commission on State Mandates, Department of Finance, State Controller*  
Fourth District Court of Appeal, Case No. D079742  
San Diego County Superior Court, Case No. 37-2020-00009631-CU-WM-CTL  
(*Youth Offender Parole Hearings (17-TC-29)*)

California Supreme Court:

1. *Coast Community College District, et al. v. Commission on State Mandates*, California Supreme Court, Case No. S262663 (Petition for Review Filed June 10, 2010)  
Third District Court of Appeal, Case No. C080349  
Sacramento County Superior Court, Case No. 34-2014-80001842  
[*Minimum Conditions for State Aid*, 02-TC-25/02-TC-31 (Education Code Sections 66721, 66721.5, 66722, 66722.5, 66731, 66732, 66736, 66737, 66738, 66740, 66741, 66742, 66743, 70901, 70901.5, 70902, 71027, 78015, 78016, 78211.5, 78212, 78213, 78214, 78215, 78216, 87482.6, and 87482.7; Statutes 1975, Chapter 802; Statutes 1976, Chapters 275, 783, 1010, and 1176; Statutes 1977, Chapters 36 and 967; Statutes 1979, Chapters 797 and 977; Statutes 1980, Chapter 910; Statutes 1981, Chapters 470 and 891; Statutes 1982, Chapters 1117 and 1329; Statutes 1983, Chapters 143 and 537; Statutes 1984, Chapter 1371; Statutes 1986, Chapter 1467; Statutes 1988, Chapters 973 and 1514; Statutes 1990, Chapters 1372 and 1667; Statutes 1991, Chapters 1038, 1188, and 1198; Statutes 1995, Chapters 493 and 758; Statutes 1998, Chapter 365, 914, and 1023; Statutes 1999, Chapter 587; Statutes 2000, Chapter 187; and Statutes 2002, Chapter 1169; California Code of Regulations, Title 5, Sections 51000, 51002, 51004, 51006, 51008, 51012, 51014, 51016, 51018, 51020, 51021, 51022, 51023, 51023.5, 51023.7, 51024, 51025, 51027, 51100, 51102, 53200, 53202, 53203, 53204, 53207, 53300, 53301, 53302, 53308, 53309, 53310, 53311, 53312, 53314, 54626, 54805, 55000, 55000.5, 55001, 55002, 55002.5, 55004, 55005, 55006, 55100, 55130, 55150, 55160, 55170, 55182, 55200, 55201, 55202, 55205, 55207, 55209, 55211, 55213, 55215, 55217, 55219, 55300, 55316, 55316.5, 55320, 55321, 55322, 55340, 55350, 55401, 55402, 55403, 55404, 55500, 55502, 55510, 55512, 55514, 55516, 55518, 55520, 55521, 55522, 55523, 55524, 55525, 55526, 55530, 55532, 55534, 55600, 55601, 55602, 55602.5, 55603, 55605, 55607, 55620, 55630, 55750, 55751, 55752, 55753, 55753.5, 55753.7, 55754, 55755, 55756, 55756.5, 55757, 55758, 55758.5, 55759, 55760, 55761, 55762, 55763, 55764, 55765, 55800, 55800.5, 55801, 55805, 55805.5, 55806, 55807, 55808, 55809, 55825, 55827, 55828, 55829, 55830, 55831, 58102, 58104, 58106, 58107, 58108, 59404, and 59410; Handbook of Accreditation and Policy Manual, Accrediting Commission for Community and Junior Colleges (Summer 2002); and “Program and Course Approval Handbook” Chancellor’s Office California Community Colleges (September 2001).]

B. POTENTIAL LITIGATION

To confer with and receive advice from legal counsel, for consideration and action, as necessary and appropriate, upon the following matter pursuant to Government Code section 11126(e):

Based on existing facts and circumstances, there is a specific matter which presents a significant exposure to litigation against the Commission on State Mandates, its members or staff.

C. PERSONNEL

To confer on personnel matters pursuant to Government Code section 11126(a)(1).

RECONVENE IN PUBLIC SESSION

IX. REPORT FROM CLOSED EXECUTIVE SESSION

ADJOURNMENT

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Heather Halsey, Executive Director  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Email: [heather.halsey@csm.ca.gov](mailto:heather.halsey@csm.ca.gov)

For information regarding this agenda, please contact:

Heidi Palchik  
(916) 323-3562

**TO RECEIVE NOTICES AND AGENDAS FOR COMMISSION MEETINGS AND HEARINGS ELECTRONICALLY, SUBSCRIBE BY VISITING THE COMMISSION'S WEBSITE AT [WWW.CSM.CA.GOV](http://WWW.CSM.CA.GOV) AND CLICKING ON THE "AGENDA MAILING LIST" LINK ON THE RIGHT SIDE OF THE PAGE.**

## **NEW FILINGS**

**March 17, 2022 through May 4, 2022**

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There were no new filings for this period.



## Founded on June 6, 1887...

...by people with the vision and foresight of what this area could become and the courage to stake livelihoods and personal properties on the outcome, TID became the first irrigation district in California.

Our history begins along the Tuolumne River and is one of great ambition and hard work that transformed a vast, seasonably dry land into one of the world's most productive landscapes. The introduction of irrigation to this region allowed for its transformation from large, dry farmed grain crops totally dependent on plentiful and well-timed rainfall, to small, family-owned farms that could sustain permanent crops and withstand the periods of drought that have occurred over millennia.

With the advent of a water storage project on the Tuolumne River at Don Pedro's Bar, we began to generate and sell electricity in the same manner which we provided irrigation water; on a not-for-profit basis.

Our story is one of vision, innovation, persistence, fortitude and occasionally, conflict. Like all epic success stories there were periods of triumph and tragedy, success and setbacks but ultimately, the dreams of our visionary forefathers have materialized and this region has been transformed into one of the most fertile and productive the world has ever known.

We're proud of our heritage and mindful of the challenges that lie ahead and we invite you to learn more about Turlock Irrigation District and our role in the region's storied past and

its optimistic future.



## The Irrigationist

from [Turlock Irrigation District](#)

1:01:44

Back in 1887, frustrated by the lack of reliable river water but optimistic about future farming opportunities, the region formed TID in the hope of bringing prosperity to a dry land nestled between the Tuolumne, Merced and San Joaquin rivers. It was a lofty goal, but

one worthy of pursuit. Some said greening this land couldn't be done. Others outright opposed irrigation.

More than 130 years later, it's tough to imagine where this region would be without the perseverance, sacrifice and hard work of those visionary forefathers who formed TID. They wanted a better life. They didn't give up on their dream. They pressed on at all costs. And now the dream of irrigation continues to be a reality for the thousands of farmers who receive water from TID – water that helps produce crops that are the lifeblood of our region. Add the generation and distribution of public power beginning in 1923 and what exists is a pair of services – water and power – that have benefited the region many times over.

To celebrate our historic founding as California's first irrigation district, we produced a coffee table book in 2017 with historic photos. Books are \$30 each can be purchased from our Customer Service office in Turlock.

Additionally, we have DVDs and Blu-ray discs of our film *The Irrigationist* available for purchase. DVDs are \$10 and Blu-rays are \$15 each and can be purchased from our Customer Service offices in Turlock, Ceres and Patterson.

# Turlock Irrigation District

[Read More](#)

Calvin Curtin

1163

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## Receive Notifications from TID Alert

TID Alert – get emergency messages straight to your inbox or cell phone. [Click here to learn more.](#)



## Weather

Want to take a look at current conditions in Turlock and at Don Pedro Reservoir? Or check out forecasts and hydrological data? TID's Weather page will help you find the information.

[Current Weather & Forecast](#)



**TID Dexter Duck**

from **CS**

05:46 |



## Safety

Safety is one of our core values as we work to deliver water and power to customers. Our philosophy surrounding safety is not a motto, tagline or slogan; it's a commitment to being vigilant and maintaining a safe environment for our employees, our customers and the general public.

To help you stay safe around electricity and water, we've put together some useful links and emergency preparedness information. Please take the time to review and share it with your family. [Click here to learn more about safety.](#)



## Customer Service

- ✓ [My Electric Account](#)
- ✓ [Power Outages](#)
- ✓ [Power Rates & Rules](#)
- ✓ [How to Read Your Residential Meter](#)
- ✓ [How to Read Your Commercial Meter](#)
- ✓ [Irrigation Water Request & Usage](#)
- ✓ [Irrigation Rates](#)

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Emergency Contact Information \_\_\_\_\_

**Power Outages/Electrical Emergencies**

(209) 883-8301  
(24-hour hotline)

**Irrigation Emergencies**

(209) 883-8356  
Monday - Friday, 8 a.m. to 5 p.m.  
(209) 883-8301  
(after hours)

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# **Modesto Irrigation District 2020 Detailed Budget**

# **Revenue Summary**

## 2020 Revenue Budget Division Summary

	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Adopted Budget</u>	2021 <u>Proposed Budget</u>	% Change From Previous Budget
3XX002 PRJ - Electric Wholesale Rev	11,648,910	12,016,812	25,514,581	35,831,243	112.3%
3XX004 PRJ - EI Transmission Rev Retail	2,073,685	0	0	0	N/A
3XX901 PRJ - Electric Operating Revenue	325,212,140	330,762,941	333,599,476	324,193,661	0.9%
3XX902 PRJ - Environmental Energy Adjustment	16,593,395	18,511,541	18,683,306	18,728,852	0.9%
3XX904 PRJ - Capital Infrastructure Adjustment	6,838,710	7,025,336	7,104,188	7,025,336	1.1%
<b>Electric Revenue</b>	<b>362,366,839</b>	<b>368,316,630</b>	<b>384,901,551</b>	<b>385,779,092</b>	<b>4.5%</b>
3XX910 PRJ - Raw Water Operating Revenue	3,799,869	4,082,743	4,179,856	4,597,841	2.4%
3XX911 PRJ - FERC Instream Flow Revenue	1,522,771	1,661,333	1,701,359	1,741,386	2.4%
3XX912 PRJ - Domestic Water Revenue	21,763,807	19,897,855	20,119,371	19,330,826	1.1%
3XX913 PRJ - Storm Water Revenue	0	1,484,282	1,516,967	1,570,061	2.2%
<b>Water Revenue</b>	<b>27,086,447</b>	<b>27,126,213</b>	<b>27,517,554</b>	<b>27,240,114</b>	<b>1.4%</b>
3XX920 PRJ - Customer Services Fees Rev	1,527,354	1,400,000	1,400,000	1,400,000	0.0%
3XX921 PRJ - Don Pedro Rec Agency Revenue	776,841	338,119	332,764	332,764	-1.6%
3XX922 PRJ - DW Admin Fees Revenue	3,181,468	3,330,660	3,266,890	3,348,252	-1.9%
3XX923 PRJ - Facilities Charge	633,275	650,000	660,000	670,000	1.5%
3XX924 PRJ - Fiber Optic Revenue	172,800	172,800	172,800	172,800	0.0%
3XX926 PRJ - Gain or Loss on Sale of Assets	4,870	50,000	50,000	50,000	0.0%
3XX927 PRJ - Interest Income	6,323,007	5,200,000	5,500,000	5,800,000	5.8%
3XX928 PRJ - Late Penalties	1,748,622	2,700,000	2,750,000	2,775,000	1.9%
3XX929 PRJ - Misc. Cost Recovery	72,125	20,000	20,500	21,000	2.5%
3XX930 PRJ - Misc. Operating Income	489,704	600,000	610,000	620,000	1.7%
3XX931 PRJ - Other Entities Admin Fees Revenue	563,086	840,000	845,000	850,000	0.6%
3XX932 PRJ - Rental of District Property	855,292	1,000,000	1,000,000	1,000,000	0.0%
3XX933 PRJ - Retirement Fund Revenue	920,359	835,000	835,000	840,000	0.0%
3XX934 PRJ - Revenue-Aid to Construction	2,028,823	1,500,000	1,550,000	1,600,000	3.3%
3XX935 PRJ - Warehouse Sales	137,104	150,000	150,000	150,000	0.0%
3XX936 PRJ - WBO Income	2,390,261	1,375,000	1,375,000	1,375,000	0.0%
<b>Rev - Other Revenues</b>	<b>21,824,990</b>	<b>20,161,579</b>	<b>20,517,954</b>	<b>21,004,816</b>	<b>1.8%</b>
<b>Alternate Revenue</b>	<b><u>\$411,278,276</u></b>	<b><u>\$415,604,423</u></b>	<b><u>\$432,937,059</u></b>	<b><u>\$434,024,022</u></b>	<b>4.2%</b>

# **O&M Summary**

## 2020 O&M Budget Division Summary District OM

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	From Previous Budget
3XX500 PRJ - Board of Directors	214,369	260,060	286,440	254,820	10.1%
3XX501 PRJ - Board Secretary Office	342,231	393,514	449,062	462,044	14.1%
3XX510 PRJ - Legal Counsel	2,595,063	2,214,309	1,745,000	1,745,000	-21.2%
3XX511 PRJ - Legal Claims	882,111	1,050,000	1,050,000	1,050,000	0.0%
3XX512 PRJ - MID Water Rights	16,842	250,000	250,000	250,000	0.0%
3XX513 PRJ - SED Litigation	40,950	1,000,000	0	0	-100.0%
<b>OM - 10 OM - BOARD OF DIRECTORS DIVISION</b>	<b>4,091,567</b>	<b>5,167,884</b>	<b>3,780,502</b>	<b>3,761,864</b>	<b>-26.8%</b>
3XX520 PRJ - General Manager	829,158	711,481	787,104	809,629	10.6%
3XX521 PRJ - Regulatory Administration	849,929	981,738	1,042,447	1,081,898	6.2%
3XX522 PRJ - District Seminar & Meetings	0	236,000	236,000	236,000	0.0%
3XX531 PRJ - Public Affairs	707,540	923,644	948,258	961,150	2.7%
3XX532 PRJ - Public Inform-Canal Safety	155,008	281,500	282,000	282,500	0.2%
3XX533 PRJ - Public Inform-Elect Safety	91,962	192,550	198,600	204,650	3.1%
3XX534 PRJ - Community Service	39,650	36,000	40,000	40,000	11.1%
<b>OM - 20 OM - GENERAL MANAGER DIVISION</b>	<b>2,673,247</b>	<b>3,362,914</b>	<b>3,534,410</b>	<b>3,615,827</b>	<b>5.1%</b>
3XX550 PRJ - Human Resources	772,841	821,734	863,742	888,556	5.1%
3XX552 PRJ - Training	349,495	453,979	477,344	491,250	5.1%
3XX560 PRJ - Recruitments	411,127	530,837	556,691	570,651	4.9%
3XX561 PRJ - Employee Programs	96,757	145,220	149,870	153,985	3.2%
3XX553 PRJ - Retirement Administration	389,773	433,200	455,180	468,572	5.1%
<b>OM - 24 OM - HUMAN RESOURCES DIVISION</b>	<b>2,019,993</b>	<b>2,384,970</b>	<b>2,502,828</b>	<b>2,573,015</b>	<b>4.9%</b>
3XX650 PRJ - IT Administration	5,220,392	6,533,724	7,058,852	7,379,058	8.0%
3XX655 PRJ - IT Systems Support	1,423,649	1,837,542	1,948,095	2,004,244	6.0%
3XX660 PRJ - IT Applications Business Support	1,515,764	1,652,113	1,544,275	1,588,784	-6.5%
3XX661 PRJ - IT Applications Operations Support	1,098,671	1,165,018	1,228,638	1,264,050	5.5%
3XX665 PRJ - Technical Operations	1,143,951	1,310,247	1,385,935	1,425,350	5.8%
3XX656 PRJ - Network/Desktop Support	486,722	564,204	575,211	591,790	2.0%

## 2020 O&M Budget Division Summary District OM

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	From Previous Budget
3XX667 PRJ - IT Security	474,873	852,639	903,078	929,107	5.9%
<b>OM - 40 OM - INFORMATION TECHNOLOGY DIVISION</b>	<b>11,364,022</b>	<b>13,915,487</b>	<b>14,644,084</b>	<b>15,182,383</b>	<b>5.2%</b>
3XX700 PRJ - Finance Admin	581,060	303,068	268,292	269,645	-11.5%
3XX710 PRJ - Treasurer	342,780	505,170	522,384	535,440	3.4%
3XX711 PRJ - Financing Related Expense	67,174	130,000	135,000	140,000	3.8%
3XX715 PRJ - Retirement Investment Expense	792,370	1,020,000	1,055,000	1,100,000	3.4%
3XX702 PRJ - Pricing/Risk Management	452,470	638,196	673,359	691,941	5.5%
3XX755 PRJ - Safety Admin	288,438	363,633	392,176	403,287	7.8%
3XX756 PRJ - Safety	416,201	630,306	733,757	678,770	16.4%
3XX720 PRJ - Controller	473,149	590,443	622,307	647,067	5.4%
3XX725 PRJ - Accounting	965,448	1,097,997	1,119,160	1,150,809	1.9%
3XX730 PRJ - Customer Services Admin	411,848	577,650	719,699	739,458	24.6%
3XX735 PRJ - Billing	2,011,922	2,672,832	2,464,505	2,500,534	-7.8%
3XX740 PRJ - Call Center	1,795,977	2,006,291	2,123,868	2,184,733	5.9%
3XX750 PRJ - Cash Accounting	1,778,043	1,889,463	2,143,511	2,181,827	13.4%
3XX775 PRJ - Risk & Property	950,979	1,012,131	1,059,489	1,090,113	4.7%
3XX777 PRJ - Environmental	343,839	492,495	532,414	549,238	8.1%
3XX780 PRJ - Building Services	1,679,193	2,067,654	2,147,753	2,214,895	3.9%
3XX785 PRJ - Purchasing	646,400	695,368	731,510	750,937	5.2%
3XX786 PRJ - Materials Handling	782,400	833,464	881,955	908,039	5.8%
3XX998 PRJ - Equipment Clearing	-1,452,222	-2,922,911	-3,089,942	-3,210,294	5.7%
3XX790 PRJ - Fleet Maintenance	700,718	739,062	774,612	797,502	4.8%
3XX791 PRJ - Vehicles & Equipment	1,736,543	2,183,849	2,315,329	2,412,791	6.0%
3XX760 PRJ - Energy Services	1,431,001	1,869,945	2,106,996	2,158,400	12.7%
3XX763 PRJ - Energy Management	1,731,813	3,629,077	3,525,202	3,543,985	-2.9%
3XX764 PRJ - Solar Photovoltaic PBI	2,430,808	2,100,000	1,000,000	500,000	-52.4%
<b>OM - 50 OM - FINANCE DIVISION</b>	<b>21,358,353</b>	<b>25,125,183</b>	<b>24,958,336</b>	<b>24,939,117</b>	<b>-0.7%</b>
3XX954 PRJ - Claims/Other Write Offs	386,068	601,100	611,100	621,100	1.7%

## 2020 O&M Budget Division Summary District OM

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	From Previous Budget
3XX958 PRJ - Don Pedro Rec Agency Expense	485,408	504,805	560,343	560,343	11.0%
3XX959 PRJ - Electric Retail Write Offs	1,112,926	2,300,000	2,300,000	2,300,000	0.0%
3XX960 PRJ - Insurance	1,576,680	1,933,426	1,962,446	2,274,571	1.5%
3XX966 PRJ - Permission and Municipal Fees	512,307	600,000	600,000	600,000	0.0%
3XX967 PRJ - Retiree Medical Expense	8,764,071	10,504,400	10,455,961	10,905,969	-0.5%
3XX975 PRJ - Basic Unfunded Liability Amort.	0	2,900,000	0	0	-100.0%
3XX968 PRJ - Warehouse Sales Cost	-9,851	5,000	5,000	5,000	0.0%
3XX969 PRJ - WBO Costs	1,899,282	1,375,000	1,375,000	1,375,000	0.0%
<b>OM - 58 OM - OTHER EXPENSES DIVISION</b>	<b>14,726,891</b>	<b>20,723,731</b>	<b>17,869,850</b>	<b>18,641,983</b>	<b>-13.8%</b>
3XX100 PRJ - Electric Resources Admin	1,514,473	933,717	3,363,787	2,419,200	260.3%
3XX110 PRJ - Electric Resources/Planning	2,553,674	3,884,181	3,958,720	3,852,515	1.9%
3XX130 PRJ - Operations Admin	1,156,189	1,651,283	1,638,834	1,666,015	-0.8%
3XX140 PRJ - Power Scheduling	2,901,095	3,582,291	3,786,777	3,401,842	5.7%
3XX135 PRJ - Control Center Dispatching	3,282,110	3,604,472	3,805,996	3,911,767	5.6%
<b>OM - 60 OM - ELECTRIC RESOURCES DIVISION</b>	<b>11,407,541</b>	<b>13,655,944</b>	<b>16,554,114</b>	<b>15,251,338</b>	<b>21.2%</b>
3XX200 PRJ - Transmission & Dist Admin	801,410	48,307	110,816	-277,666	129.4%
3XX210 PRJ - General Engineering	679,904	965,199	1,008,784	1,036,003	4.5%
3XX211 PRJ - Trans/Dist Planning	572,714	700,082	601,925	619,247	-14.0%
3XX212 PRJ - Trans/Dist Engineering	568,105	437,218	550,291	566,475	25.9%
3XX213 PRJ - Substation Engineering	806,686	650,975	576,977	593,544	-11.4%
3XX214 PRJ - Mapping/Records	468,271	746,862	818,001	841,347	9.5%
3XX220 PRJ - Trouble General Maintenance	2,054,427	2,264,040	2,324,458	2,390,416	2.7%
3XX221 PRJ - Turn-on/Turn-off	4,716	23,943	20,393	20,943	-14.8%
3XX222 PRJ - Street Lighting	74,783	96,319	86,369	88,853	-10.3%
3XX223 PRJ - Vegetation Management	2,000,739	2,490,940	2,314,167	2,637,911	-7.1%
3XX224 PRJ - Trouble Administration	415,295	471,622	487,951	496,802	3.5%
3XX225 PRJ - Inspections	383,231	544,826	539,350	555,077	-1.0%
3XX280 PRJ - Line Construction Admin	1,131,544	1,458,559	1,524,623	1,566,349	4.5%

## 2020 O&M Budget Division Summary District OM

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	From Previous Budget
3XX281 PRJ - LC Overhead Transmission	126,974	181,424	204,769	209,646	12.9%
3XX282 PRJ - LC Overhead Distrib Maint	1,169,225	1,234,133	1,236,213	1,268,989	0.2%
3XX283 PRJ - Line Construction General	934,139	1,288,039	1,319,399	1,331,115	2.4%
3XX284 PRJ - LC Underground Distribution	1,084,279	1,190,258	1,235,229	1,268,720	3.8%
3XX285 PRJ - Insulating Equipment	33,483	27,000	33,500	33,600	24.1%
3XX250 PRJ - Substation	836,566	1,019,583	1,006,921	1,028,600	-1.2%
3XX251 PRJ - Transmission Substation	1,719,881	2,023,514	2,175,293	2,464,916	7.5%
3XX252 PRJ - Distribution Substation	3,113,850	3,097,215	3,173,309	3,684,303	2.5%
3XX253 PRJ - Maintenance of Relays	753,492	977,004	944,590	1,099,500	-3.3%
3XX254 PRJ - Westley Station	100,438	0	130,992	133,973	N/A
3XX255 PRJ - Westley Station CIP	12,936	0	0	0	N/A
3XX260 PRJ - Meter Transformer	300,778	501,279	535,626	550,979	6.9%
3XX261 PRJ - Meter Maintenance	1,604,767	1,748,711	2,106,564	2,166,944	20.5%
3XX262 PRJ - Transformer Maintenance	203,621	266,668	261,998	269,192	-1.8%
3XX264 PRJ - LM Receiver Maintenance	7,235	51,745	20,639	21,216	-60.1%
<b>OM - 70 OM - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION</b>	<b>21,963,488</b>	<b>24,505,463</b>	<b>25,349,149</b>	<b>26,666,993</b>	<b>3.4%</b>
3XX400 PRJ - Water Operations Admin	309,223	309,913	293,811	302,360	-5.2%
3XX401 PRJ - Water Rights	460,413	756,090	650,000	669,500	-14.0%
3XX403 PRJ - Irrigation System Improvements	184,987	550,000	566,500	583,495	3.0%
3XX420 PRJ - LaGrange Water System	85,014	150,000	500,000	515,000	233.3%
3XX410 PRJ - Civil Engineering	838,657	977,664	1,072,675	1,103,605	9.7%
3XX411 PRJ - Surveying	369,034	525,388	530,672	545,965	1.0%
3XX412 PRJ - Conservation Improvements	113,460	150,028	176,492	181,755	17.6%
3XX413 PRJ - Water Measurement	30,284	126,215	39,271	40,405	-68.9%
3XX421 PRJ - Water Data & Analysis	109,784	205,684	280,804	308,197	36.5%
3XX422 PRJ - Ground Water Management	33,148	127,003	192,088	197,747	51.2%
3XX423 PRJ - Don Pedro Watershed	426,140	494,025	444,442	457,490	-10.0%

## 2020 O&M Budget Division Summary District OM

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	From Previous Budget
3XX430 PRJ - Irrigation Admin	456,761	496,707	527,315	542,510	6.2%
3XX440 PRJ - Irrigation Services	2,084,990	1,992,002	2,075,248	2,134,672	4.2%
3XX441 PRJ - La Grange	54,762	62,230	70,480	72,548	13.3%
3XX442 PRJ - Upper Main Canal	209,764	237,988	246,134	253,150	3.4%
3XX443 PRJ - Modesto Reservoir	175,115	204,862	208,136	214,110	1.6%
3XX444 PRJ - Pumps	634,395	698,332	726,854	748,295	4.1%
3XX450 PRJ - Laterals and Ditches	2,199,466	2,653,374	2,790,734	2,871,477	5.2%
3XX451 PRJ - Gunite	696,508	1,031,860	1,005,710	1,035,150	-2.5%
3XX452 PRJ - Irrigation Pipelines	168,454	167,389	213,239	219,455	27.4%
3XX453 PRJ - Structures	50,311	126,342	85,212	87,692	-32.6%
3XX454 PRJ - Weed & Moss Control	1,010,916	1,167,487	1,190,388	1,225,536	2.0%
3XX455 PRJ - Landscaping	161,264	253,358	270,289	278,133	6.7%
<b>OM - 80 OM - WATER OPERATIONS DIVISION</b>	<b>10,862,851</b>	<b>13,463,939</b>	<b>14,156,491</b>	<b>14,588,248</b>	<b>5.1%</b>
3XX470 PRJ - Domestic Water Admin	623,304	860,782	795,560	819,073	-7.6%
3XX471 PRJ - Domestic Water A&G	3,183,718	3,330,660	3,266,890	3,348,252	-1.9%
3XX472 PRJ - Domestic Water Operations	3,690,788	4,423,587	4,377,825	4,506,914	-1.0%
3XX473 PRJ - Domestic Water Laboratory	437,567	498,165	516,345	531,365	3.6%
3XX474 PRJ - Domestic Water Maintenance	3,147,450	3,392,128	3,275,902	3,269,828	-3.4%
<b>OM - 81 OM - DOMESTIC WATER DIVISION</b>	<b>11,082,827</b>	<b>12,505,322</b>	<b>12,232,522</b>	<b>12,475,431</b>	<b>-2.2%</b>
<b>District OM</b>	<b><u>\$111,550,781</u></b>	<b><u>\$134,810,838</u></b>	<b><u>\$135,582,286</u></b>	<b><u>\$137,696,200</u></b>	<b>0.6%</b>

# **Power Supply Summary**

## 2020 O&M Budget Division Summary Power Supply

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	From Previous Budget
3XX150 PRJ - Purchase Power	152,145,037	153,212,913	169,215,291	182,360,616	10.4%
3XX151 PRJ - Purchase Power-Hedging	476,598	0	0	0	N/A
3XX160 PRJ - Generation Admin	679,919	786,075	828,428	850,328	5.4%
3XX165 PRJ - Don Pedro Generation O&M	1,174,134	1,150,000	1,150,000	1,150,000	0.0%
3XX170 PRJ - New Hogan O&M	61,143	91,359	119,129	90,912	30.4%
3XX171 PRJ - Stone Drop O&M	30,602	37,259	45,944	39,065	23.3%
3XX175 PRJ - McClure O&M	1,993,311	2,122,659	1,121,890	1,095,672	-47.1%
3XX180 PRJ - Woodland Operations	4,229,760	4,525,677	4,469,400	4,433,503	-1.2%
3XX182 PRJ - Woodland Maintenance	3,879,311	5,831,146	6,117,006	10,050,081	4.9%
3XX185 PRJ - Ripon O&M	1,519,546	1,829,879	1,896,852	1,987,909	3.7%
3XX176 PRJ - McClure Fuel Expense	470,503	1,031,652	927,160	968,812	-10.1%
3XX181 PRJ - Woodland Fuel Expense	17,773,556	18,365,989	19,547,106	21,859,925	6.4%
3XX186 PRJ - Ripon Fuel Expense	1,217,614	1,186,313	1,635,194	1,841,627	37.8%
<b>Power Supply</b>	<b><u>\$185,651,032</u></b>	<b><u>\$190,170,921</u></b>	<b><u>\$207,073,401</u></b>	<b><u>\$226,728,451</u></b>	<b>8.9%</b>

# **Capital Summary**

## 2020 Capital Budget Division Summary District Capital

Project	2020 Adopted Budget
7XX101 PRJ - Server Hardware/Software	370,000
7XX102 PRJ - Network Hardware/Software	270,000
7XX103 PRJ - Printers/Scanners/Projector	70,000
7XX119 PRJ - Comm Equip Upgrade	190,500
7XX138 PRJ - IT Security Infrastructure	243,000
720201 PRJ - Cyber Security Compliance Automation	125,000
720202 PRJ - Main Office Cell Signal Boosters	19,400
<b>CAP - 40 CAP - INFORMATION TECHNOLOGY DIVISION</b>	<b>1,287,900</b>
720203 PRJ - Main Office Asphalt	290,000
720204 PRJ - Warehouse Roof Restoration	132,250
720205 PRJ - Cool Roof Coat	37,000
720206 PRJ - Seal MPR Exterior Deck	32,000
720207 PRJ - Woodland Service Center Storm Drainage Improvements	128,000
720208 PRJ - Replace Vehicle 028	150,000
720209 PRJ - Replace Vehicle 033	54,000
720214 PRJ - Replace Vehicle 140	145,000
720216 PRJ - Replace Vehicle 224	36,000
720217 PRJ - Replace Vehicie 267	40,000
720218 PRJ - Replace Vehicle 294	65,000
720219 PRJ - Replace Vehicle 369	45,000
720221 PRJ - Replace Vehicie 493	38,000
720222 PRJ - Replace Vehicle 631	500,000
720211 PRJ - Replace Vehicle 053	315,000
720212 PRJ - Replace Vehicle 060	34,000
720213 PRJ - Replace Vehicle 127	100,000
720220 PRJ - Replace Unit 414	180,000
720215 PRJ - Replace Unit 198	10,000

## 2020 Capital Budget Division Summary District Capital

Project	2020 Adopted Budget
720210 PRJ - Truck for SS Dept 041	38,000
720223 PRJ - Power Meter	5,660
<b>CAP - 50 CAP - FINANCE DIVISION</b>	<b>2,374,910</b>
714331 PRJ - DP Generation Upgrade	678,000
714332 PRJ - DP Project Upgrade	3,922,000
720224 PRJ - DP Tug Boat Re-Power	14,200
720225 PRJ - DP Security Fencing	31,600
720226 PRJ - DP Building Physical Security	3,800
720227 PRJ - DP Camera Upgrades	5,000
720228 PRJ - DP Housing AC Replacement	13,000
720229 PRJ - DP Cavitation Repair	237,000
720230 PRJ - DP Survey Prisms	7,100
720231 PRJ - Ripon Chip Detectors	86,444
720232 PRJ - McClure Operation Cameras	59,506
720233 PRJ - Woodland Facilities Update	426,699
<b>CAP - 60 CAP - ELECTRIC RESOURCES DIVISION</b>	<b>5,484,349</b>
666001 PRJ - RC-Overhead Services	522,639
666002 PRJ - RC-Underground Services	314,810
666003 PRJ - RC-Overhead Pvt Lighting (9000 Lumen)	42,743
666005 PRJ - RC-Transm-Towers/Poles/Fixtures/Cond/Devices	7,756
666006 PRJ - RC-Dist-Towers/Poles/Fixtures/Cond/Devices	1,084,829
666007 PRJ - RC-Underground Conduits/Conductors/Devices	1,148,479
666008 PRJ - RC-Overhead Transformers	838,792
666009 PRJ - RC-Underground Transformers	1,708,912
7XX106 PRJ - Mountain House Development	1,552,795
7XX107 PRJ - Mountain House Substructure	1,402,924
7XX108 PRJ - Pole Relocations	817,884
7XX109 PRJ - Conduit Installations	1,179,100

## 2020 Capital Budget Division Summary District Capital

Project	2020 Adopted Budget
7XX111 PRJ - Pole Replace/Restorations	379,696
7XX113 PRJ - Contaminated Transf. Repl.	146,199
7XX123 PRJ - Primary System Improvements	144,321
7XX130 PRJ - OH #6 Copper Replacements	1,036,675
7XX132 PRJ - UG Cable Installation	381,387
7XX139 PRJ - Cap Bank Refurbishments	334,690
719949 PRJ - 230kV Pole Painting-Joint Section	1,000,000
720234 PRJ - Mariposa B48 OH Line Extension	54,239
7XX124 PRJ - Substation Improvements	333,897
720235 PRJ - East Side 115kV Line Diff Relays	174,073
719956 PRJ - Claus Synch Scopes and Synch Check Relays	179,848
719963 PRJ - Remote Access to Substation Relays RTUs LTCs	348,861
720236 PRJ - Paradise B54 12kV OCBreaker Repl	118,023
7XX143 PRJ - Ground Grid Improvements	709,732
7XX144 PRJ - Battery Replacements	215,562
720239 PRJ - Beard Tract Substation-SUB	5,547,469
720240 PRJ - Claus Breaker Failure Relays	261,096
720241 PRJ - Clough Breaker Failure Relays	149,277
720242 PRJ - Hershey Breaker Failure Relays	152,475
720243 PRJ - Stockton Breaker Failure Relays	211,019
720244 PRJ - Transformer Diff Relay Repl-Construction	209,303
720245 PRJ - Industrial Substation-Beard Land Acq	1,000,000
666012 PRJ - RC-Revenue Meter Equip	797,133
<b>CAP - 70 CAP - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION</b>	<b>24,506,640</b>
7XX114 PRJ - Don Pedro Recreation Agency	229,592
7XX125 PRJ - Waterford Lower Main Lining	72,060
7XX126 PRJ - SCADA Automation	150,000
7XX115 PRJ - District Pipeline Repl	449,183

## 2020 Capital Budget Division Summary District Capital

Project	2020 Adopted Budget
7XX116 PRJ - Pump Modernization	546,289
7XX118 PRJ - Overpour Weirs	224,883
7XX137 PRJ - Measuring Gate Calibration	61,299
<b>CAP - 80 CAP - WATER OPERATIONS DIVISION</b>	<b>1,733,307</b>
720246 PRJ - Lab - Spectrophotometer	25,000
720247 PRJ - PSP Replacement	90,000
720248 PRJ - Filter Effluent Valve Actuators	25,000
720249 PRJ - Membrane Valve Actuators	125,000
720250 PRJ - Switchgear Upgrade	400,000
720251 PRJ - MEM Blower	300,000
<b>CAP - 81 CAP - DOMESTIC WATER DIVISION</b>	<b>965,000</b>
<b>District Capital</b>	<b><u><u>\$36,352,106</u></u></b>

**Board of Directors**

**O&M**

## 2020 O&M Budget Division Summary

### OM - BOARD OF DIRECTORS DIVISION

	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 Adopted <u>Budget</u>	2021 Proposed <u>Budget</u>	% Change Prev. Budget to Current Budget
3XX500 PRJ - Board of Directors	214,369	260,060	286,440	254,820	10.1%
<b>OM - 1010 OM - Directors</b>	<b>214,369</b>	<b>260,060</b>	<b>286,440</b>	<b>254,820</b>	<b>10.1%</b>
3XX501 PRJ - Board Secretary Office	342,231	393,514	449,062	462,044	14.1%
<b>OM - 1020 OM - Secretary's Office</b>	<b>342,231</b>	<b>393,514</b>	<b>449,062</b>	<b>462,044</b>	<b>14.1%</b>
3XX510 PRJ - Legal Counsel	2,595,063	2,214,309	1,745,000	1,745,000	-21.2%
3XX511 PRJ - Legal Claims	882,111	1,050,000	1,050,000	1,050,000	0.0%
3XX512 PRJ - MID Water Rights	16,842	250,000	250,000	250,000	0.0%
3XX513 PRJ - SED Litigation	40,950	1,000,000	0	0	-100.0%
<b>OM - 1030 OM - General Counsel</b>	<b>3,534,966</b>	<b>4,514,309</b>	<b>3,045,000</b>	<b>3,045,000</b>	<b>-32.5%</b>
<b>OM - 10 OM - BOARD OF DIRECTORS DIVISION</b>	<b><u>\$4,091,567</u></b>	<b><u>\$5,167,884</u></b>	<b><u>\$3,780,502</u></b>	<b><u>\$3,761,864</u></b>	<b>-26.8%</b>

## 2020 O&M Budget Project Detail

**Division:** BOARD OF DIRECTORS DIVISION  
**Project Number:** 3XX500

**Department:** 1010 Directors  
**Project Title:** PRJ - Board of Directors

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	118,200	102,060	104,940	104,820	3%
Materials & Supplies	1,838	3,000	3,000	3,000	0%
Outside Services	32,593	67,500	100,000	67,500	48%
Seminars & Meetings	51,439	77,000	78,000	79,000	1%
Administrative & General	10,299	10,500	500	500	-95%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>214,369</b>	<b>260,060</b>	<b>286,440</b>	<b>254,820</b>	<b>10%</b>

**Notes:** Outside Services: Election costs every other year, next election in 2020; service awards.

## 2020 O&M Budget Project Detail

**Division:** BOARD OF DIRECTORS DIVISION  
**Project Number:** 3XX501

**Department:** 1020 Secretary's Office  
**Project Title:** PRJ - Board Secretary Office

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	337,659	442,634	462,588	475,864	5%
Labor Vacancy	0	-51,420	-17,026	-17,421	-67%
Materials & Supplies	1,691	900	1,700	1,700	89%
Outside Services	182	0	0	0	0%
Seminars & Meetings	1,878	900	950	1,000	6%
Administrative & General	821	500	850	900	70%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>342,231</b>	<b>393,514</b>	<b>449,062</b>	<b>462,043</b>	<b>14%</b>

## 2020 O&M Budget Project Detail

**Division:** BOARD OF DIRECTORS DIVISION  
**Project Number:** 3XX510

**Department:** 1030 General Counsel Dept.  
**Project Title:** PRJ - Legal Counsel

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	956,801	1,169,309	0	0	-100%
Materials & Supplies	3,805	5,000	5,000	5,000	0%
Outside Services	1,594,107	1,000,000	1,700,000	1,700,000	70%
Seminars & Meetings	25,798	5,000	5,000	5,000	0%
Administrative & General	14,230	32,000	32,000	32,000	0%
MID Equipment	323	3,000	3,000	3,000	0%
<b>Totals</b>	<b>2,595,064</b>	<b>2,214,309</b>	<b>1,745,000</b>	<b>1,745,000</b>	<b>-21%</b>

**Project Description:** Project consists of labor for the Legal Department.

**Notes:** A&G: Legal publications & subscriptions. Outside Services: reflects addition of SED budget.

## 2020 O&M Budget Project Detail

**Division:** BOARD OF DIRECTORS DIVISION  
**Project Number:** 3XX511

**Department:** 1030 General Counsel Dept.  
**Project Title:** PRJ - Legal Claims

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	34	0	0	0	0%
Outside Services	862,889	750,000	750,000	750,000	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	19,188	300,000	300,000	300,000	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>882,111</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>0%</b>

## 2020 O&M Budget Project Detail

**Division:** BOARD OF DIRECTORS DIVISION  
**Project Number:** 3XX512

**Department:** 1030 General Counsel Dept.  
**Project Title:** PRJ - MID Water Rights

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	250,000	250,000	250,000	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	16,842	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>16,842</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0%</b>

**Project Description:** This account is used to budget funds for periodic Water Rights expenditures.

**General Manager**

**O&M**

## 2020 O&M Budget Division Summary

### OM - GENERAL MANAGER DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX520 PRJ - General Manager	829,158	711,481	787,104	809,629	10.6%
3XX521 PRJ - Regulatory Administration	849,929	981,738	1,042,447	1,081,898	6.2%
3XX522 PRJ - District Seminar & Meetings	0	236,000	236,000	236,000	0.0%
3XX531 PRJ - Public Affairs	707,540	923,644	948,258	961,150	2.7%
3XX532 PRJ - Public Inform-Canal Safety	155,008	281,500	282,000	282,500	0.2%
3XX533 PRJ - Public Inform-Elect Safety	91,962	192,550	198,600	204,650	3.1%
3XX534 PRJ - Community Service	39,650	36,000	40,000	40,000	11.1%
<b>OM - 2010 OM - General Manager</b>	<b>2,673,247</b>	<b>3,362,914</b>	<b>3,534,410</b>	<b>3,615,827</b>	<b>5.1%</b>
<b>OM - 20 OM - GENERAL MANAGER DIVISION</b>	<b>\$2,673,247</b>	<b>\$3,362,914</b>	<b>\$3,534,410</b>	<b>\$3,615,827</b>	<b>5.1%</b>

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX520

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - General Manager

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	770,726	787,037	833,180	857,148	6%
Labor Vacancy	0	-84,306	-51,875	-53,368	-38%
Materials & Supplies	961	1,750	1,750	1,750	0%
Outside Services	42,491	0	0	0	0%
Seminars & Meetings	8,871	1,500	1,550	1,600	3%
Administrative & General	3,785	3,000	0	0	-100%
MID Equipment	2,324	2,500	2,500	2,500	0%
<b>Totals</b>	<b>829,158</b>	<b>711,481</b>	<b>787,105</b>	<b>809,630</b>	<b>11%</b>

**Project Description:** Project consists of labor for the General Manager Department.

**Notes:** Seminars & Meetings: MSR; TANC same day travel expenses.

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX521

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - Regulatory Administration

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	271,363	417,797	459,141	472,346	10%
Materials & Supplies	80	1,000	1,000	1,000	0%
Outside Services	253,131	247,000	255,000	270,000	3%
Seminars & Meetings	44,968	5,000	5,000	5,000	0%
Administrative & General	279,582	310,441	321,306	332,552	3%
MID Equipment	804	500	1,000	1,000	100%
<b>Totals</b>	<b>849,928</b>	<b>981,738</b>	<b>1,042,447</b>	<b>1,081,898</b>	<b>6%</b>

**Notes:** Outside Services includes lobbyists, for both federal and state, on both energy and water bills. A&G includes association fees, i.e. APPA, ACWA and CMUA. Increased MID Equipment to better match actuals.

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX522

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - District Seminar & Meetings

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	236,000	236,000	236,000	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>0</b>	<b>236,000</b>	<b>236,000</b>	<b>236,000</b>	<b>0%</b>

**Notes:** Seminar & Meetings for entire District is budgeted under this account.

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX531

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - Public Affairs

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	408,381	412,444	436,858	449,450	6%
Materials & Supplies	20,035	46,300	46,300	46,400	0%
Outside Services	33,474	140,000	140,000	140,000	0%
Seminars & Meetings	9,440	2,000	2,200	2,400	10%
Administrative & General	236,210	322,900	322,900	322,900	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>707,540</b>	<b>923,644</b>	<b>948,258</b>	<b>961,150</b>	<b>3%</b>

**Project Description:** Public Affairs conducts media relations, crisis communications, educational outreach, and employee communications to support the MID mission & business plan.

**Notes:** Communications activities support mandates including demand reduction programs. A&G: energy efficiency productions.

**Applicable Policy:** Includes Public Benefit Policy, Community Service Donation Policy, Renewable Portfolio Standard, and MOU Stanislaus County Office of Emergency Services.

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX532

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - Public Inform-Canal Safety

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	16,500	17,000	17,500	3%
Outside Services	39,867	115,000	115,000	115,000	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	115,141	150,000	150,000	150,000	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>155,008</b>	<b>281,500</b>	<b>282,000</b>	<b>282,500</b>	<b>0%</b>

**Project Description:** Educational outreach targeting adults and children. Includes paid media, elementary schools outreach, Tuolumne River Trust Trekking the Tuolumne schools' program partnership and other activities.

**Notes:** Supports MID liability management activities. Conforms to AEGIS recommendations about utility best practices.

**Applicable Policy:** MID liability management activities.

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX533

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - Public Inform-Elect Safety

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	550	600	650	9%
Outside Services	1,350	42,000	43,000	44,000	2%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	90,612	150,000	155,000	160,000	3%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>91,962</b>	<b>192,550</b>	<b>198,600</b>	<b>204,650</b>	<b>3%</b>

**Project Description:** Educational outreach program targeting adults and children. Includes paid media and other activities.

**Notes:** Supports MID liability management activities. Conforms to AEGIS recommendations about utility best practices. Outside Services: update of creative materials occurs every other year.

**Applicable Policy:** MID liability management activities.

## 2020 O&M Budget Project Detail

**Division:** GENERAL MANAGER DIVISION  
**Project Number:** 3XX534

**Department:** 2010-D General Manager Department  
**Project Title:** PRJ - Community Service

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	39,650	36,000	40,000	40,000	11%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>39,650</b>	<b>36,000</b>	<b>40,000</b>	<b>40,000</b>	<b>11%</b>

**Project Description:** Support for local non-profit, non-political organizations operating within MID's electric service area and benefiting MID customers.

**Notes:** Extends educational outreach and assists with meeting advertising, energy efficiency and public benefit goals.

**Applicable Policy:** Community Service Policy - MID Board Resolution No. 2002-172.

**Human Resources**

**O&M**

## 2020 O&M Budget Division Summary

### OM - HUMAN RESOURCES DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX550 PRJ - Human Resources	772,841	821,734	863,742	888,556	5.1%
3XX552 PRJ - Training	349,495	453,979	477,344	491,250	5.1%
3XX560 PRJ - Recruitments	411,127	530,837	556,691	570,651	4.9%
3XX561 PRJ - Employee Programs	96,757	145,220	149,870	153,985	3.2%
3XX553 PRJ - Retirement Administration	389,773	433,200	455,180	468,572	5.1%
<b>OM - 2410 OM - Human Resources</b>	<b>2,019,993</b>	<b>2,384,970</b>	<b>2,502,828</b>	<b>2,573,015</b>	<b>4.9%</b>
<b>OM - 24 OM - HUMAN RESOURCES DIVISION</b>	<b>\$2,019,993</b>	<b>\$2,384,970</b>	<b>\$2,502,828</b>	<b>\$2,573,015</b>	<b>4.9%</b>

## 2020 O&M Budget Project Detail

**Division:** HUMAN RESOURCES DIVISION  
**Project Number:** 3XX550

**Department:** 2410 Human Resources  
**Project Title:** PRJ - Human Resources

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	717,894	766,139	811,194	834,538	6%
Labor Vacancy	0	-48,725	-51,591	-53,077	6%
Materials & Supplies	5,255	6,300	6,420	6,475	2%
Outside Services	26,226	42,520	43,020	44,320	1%
Seminars & Meetings	4,207	2,200	2,200	2,250	0%
Administrative & General	19,259	53,300	52,500	54,050	-2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>772,841</b>	<b>821,734</b>	<b>863,743</b>	<b>888,556</b>	<b>5%</b>

**Project Description:** Administers employee/labor relations programs and health benefit programs in accordance with District policy and applicable regulations.

**Notes:** Materials: office supplies; Outside Services: flex spending admin fees; Seminars & Meetings: meeting supplies; A&G: business and legal publications; employee physicals (Class A; respiratory; hearing); security background checks.

**Applicable Policy:** Memorandum of Understanding; MID Employee Handbook; Meyers-Milias-Brown Act; Public Employment Relations Board; Equal Employment Opportunity Commission; Americans with Disabilities Act; Department of Fair Employment and Housing; Family and Medical Leave Act/California Family Rights Act; Fair Labor Standards Act; Consolidated Omnibus Budget Reconciliation Act; Health Insurance Portability and Accountability Act; Patient Protection and Affordable Care Act; Internal Revenue Code; Department of Transportation.

## 2020 O&M Budget Project Detail

**Division:** HUMAN RESOURCES DIVISION  
**Project Number:** 3XX552

**Department:** 2410 Human Resources  
**Project Title:** PRJ - Training

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	241,100	336,419	356,244	366,510	6%
Materials & Supplies	1,838	7,580	2,470	2,490	-67%
Outside Services	100,450	104,550	107,690	110,930	3%
Seminars & Meetings	5,146	3,400	8,860	9,190	161%
Administrative & General	962	2,030	2,080	2,130	2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>349,496</b>	<b>453,979</b>	<b>477,344</b>	<b>491,250</b>	<b>5%</b>

**Project Description:** Develops and implements District-wide mandated and voluntary professional development and training program in support of District objectives; supports the MID Wellness Program.

**Notes:** Materials & Supplies: training manuals; Outside Services: training consultant services to support leadership and general training; Seminars & Mtgs: onsite training supplies; trainer certifications; A&G: training publications; reallocated funds from cost type 200 to 500 for accounting purposes.

**Applicable Policy:** Training supports the MID Core Values & Mission & Vision statements with particular emphasis on quality, innovation, leadership and continuous improvement.

## 2020 O&M Budget Project Detail

**Division:** HUMAN RESOURCES DIVISION  
**Project Number:** 3XX560

**Department:** 2410 Human Resources  
**Project Title:** PRJ - Recruitments

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	313,653	366,321	387,871	399,041	6%
Materials & Supplies	6,831	3,146	3,280	3,360	4%
Outside Services	30,219	80,000	82,500	85,000	3%
Seminars & Meetings	323	8,240	8,440	8,650	2%
Administrative & General	60,101	73,130	74,600	74,600	2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>411,127</b>	<b>530,837</b>	<b>556,691</b>	<b>570,651</b>	<b>5%</b>

**Project Description:** Administers recruitment and selection program in accordance with District policy and applicable regulations.

**Notes:** Materials & Supplies: new hire packets; Outside Services: background checks; relocation fees; consultant recruitment services to fill key positions; Seminars & Meetings: travel expenses for external candidates; A&G: advertising; new hire physicals.

**Applicable Policy:** Memorandum of Understanding; Employee Handbook; Equal Employment Opportunity Commission; Americans with Disabilities Act, Department of Fair Employment and Housing.

## 2020 O&M Budget Project Detail

**Division:** HUMAN RESOURCES DIVISION  
**Project Number:** 3XX561

**Department:** 2410 Human Resources  
**Project Title:** PRJ - Employee Programs

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	22,645	34,012	28,970	30,025	-15%
Outside Services	3,928	17,858	19,700	21,000	10%
Seminars & Meetings	4,824	530	6,550	6,560	1,136%
Administrative & General	65,360	92,820	94,650	96,400	2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>96,757</b>	<b>145,220</b>	<b>149,870</b>	<b>153,985</b>	<b>3%</b>

**Project Description:** Administers employee educational and professional development reimbursement program; wellness program; service awards; employee team leagues.

**Notes:** Materials & Supplies: service awards; team supplies; Outside Services: employee assistance program; A&G: employee licenses and certificates; employee recognition awards; wellness program incentives; reallocated funds from cost type 200 to 500 for accounting purposes.

**Applicable Policy:** Memorandum of Understanding; Employee Handbook: Employee Programs supports the MID Core Values & Mission & Vision statements with particular emphasis on teamwork, innovation and continuous improvement.

## 2020 O&M Budget Project Detail

**Division:** HUMAN RESOURCES DIVISION  
**Project Number:** 3XX553

**Department:** 2410 Human Resources  
**Project Title:** PRJ - Retirement Administration

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	156,291	155,287	164,406	169,136	6%
Materials & Supplies	27	137	144	151	5%
Outside Services	233,187	274,320	287,040	295,550	5%
Seminars & Meetings	268	2,325	2,450	2,575	5%
Administrative & General	0	1,131	1,140	1,160	1%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>389,773</b>	<b>433,200</b>	<b>455,180</b>	<b>468,572</b>	<b>5%</b>

**Project Description:** Administers MID's defined benefit plan, defined contribution plans, and retiree medical plan; facilitates accordance with MID's pension plans and applicable regulations.

**Notes:** Outside Services: actuarial services; third party administration fees; Seminars & Meetings: consultant reimbursable expenses; A&G: death certificates; practitioner manuals and periodicals.

**Applicable Policy:** MID Retirement Plan Documents; Memorandum of Understanding; MID Employee Handbook; California Government Code; Internal Revenue Code.

# **Information Technology O&M**

## 2020 O&M Budget Division Summary

### OM - INFORMATION TECHNOLOGY DIVISION

	2018 Actual	2019 Budget	2020 Adopted Budget	2021 Proposed Budget	% Change Prev. Budget to Current Budget
3XX650 PRJ - IT Administration	5,220,392	6,533,724	7,058,852	7,379,058	8.0%
<b>OM - 4010 OM - Information Technology</b>	<b>5,220,392</b>	<b>6,533,724</b>	<b>7,058,852</b>	<b>7,379,058</b>	<b>8.0%</b>
3XX655 PRJ - IT Systems Support	1,423,649	1,837,542	1,948,095	2,004,244	6.0%
<b>OM - 4020 OM - I.T. Systems Support</b>	<b>1,423,649</b>	<b>1,837,542</b>	<b>1,948,095</b>	<b>2,004,244</b>	<b>6.0%</b>
3XX660 PRJ - IT Applications Business Support	1,515,764	1,652,113	1,544,275	1,588,784	-6.5%
<b>OM - 4030 OM - I.T. Applications Business Support</b>	<b>1,515,764</b>	<b>1,652,113</b>	<b>1,544,275</b>	<b>1,588,784</b>	<b>-6.5%</b>
3XX661 PRJ - IT Applications Operations Support	1,098,671	1,165,018	1,228,638	1,264,050	5.5%
<b>OM - 4035 OM - I.T. Applications Operations Support</b>	<b>1,098,671</b>	<b>1,165,018</b>	<b>1,228,638</b>	<b>1,264,050</b>	<b>5.5%</b>
3XX665 PRJ - Technical Operations	1,143,951	1,310,247	1,385,935	1,425,350	5.8%
<b>OM - 4040 OM - I.T. Technical Operations</b>	<b>1,143,951</b>	<b>1,310,247</b>	<b>1,385,935</b>	<b>1,425,350</b>	<b>5.8%</b>
3XX656 PRJ - Network/Desktop Support	486,722	564,204	575,211	591,790	2.0%
<b>OM - 4060 OM - Desktop Support</b>	<b>486,722</b>	<b>564,204</b>	<b>575,211</b>	<b>591,790</b>	<b>2.0%</b>
3XX667 PRJ - IT Security	474,873	852,639	903,078	929,107	5.9%
<b>OM - 4070 OM - Information Security</b>	<b>474,873</b>	<b>852,639</b>	<b>903,078</b>	<b>929,107</b>	<b>5.9%</b>
<b>OM - 40 OM - INFORMATION TECHNOLOGY DIVISION</b>	<b><u><u>\$11,364,022</u></u></b>	<b><u><u>\$13,915,487</u></u></b>	<b><u><u>\$14,644,084</u></u></b>	<b><u><u>\$15,182,383</u></u></b>	<b>5.2%</b>

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX650

**Department:** 4010 Information Technology  
**Project Title:** PRJ - IT Administration

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	694,061	865,048	1,005,132	1,034,061	16%
Labor Vacancy	0	-247,404	-257,711	-265,122	4%
Materials & Supplies	306,825	525,080	525,238	539,326	0%
Outside Services	1,064,101	641,900	638,700	667,700	0%
Seminars & Meetings	37,441	4,000	8,000	8,000	100%
Administrative & General	3,117,180	4,745,100	5,139,493	5,395,093	8%
MID Equipment	784	0	0	0	0%
<b>Totals</b>	<b>5,220,392</b>	<b>6,533,724</b>	<b>7,058,852</b>	<b>7,379,058</b>	<b>8%</b>

**Project Description:** Administrative support for Information Technology such as telecommunications, operational systems, business systems and desktop support.

**Notes:** Materials & Supplies includes PC's and monitors; network and telecommunications parts; printing supplies; and security system parts; Outside Services includes hardware support and other consulting services; Administrative & General includes software license fees, Software as a Service (SaaS) fees, telephone service, microwave site lease payments and electrical expenses. 2020 non-labor increases are driven by the addition of maintenance fees for new systems including Contract Management, Energy Diversion Analytics and the Customer Self Service Portal (pending Board Approval) as well as increased software assurance fees for Microsoft desktop and server operating systems.

**Applicable Policy:** District Mission; Business Plan; Information Technology Plan; NERC Critical Infrastructure (CIP) Protection Reliability Standards.

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX655

**Department:** 4020 I.T. Systems Support  
**Project Title:** PRJ - IT Systems Support

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,423,649	1,837,542	1,948,095	2,004,244	6%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,423,649</b>	<b>1,837,542</b>	<b>1,948,095</b>	<b>2,004,244</b>	<b>6%</b>

**Project Description:** Labor support for IT network and server infrastructure support.

**Notes:** IT Systems Support operates, maintains and administers the District's IT infrastructure which includes servers, network devices, storage arrays, disaster recovery and security systems, databases and cloud services. Key duties include network administration, database administration, server and storage administration, email system administration, documentation management system administration, virtual environment administration and infrastructure planning. IT Systems also provides support for the NERC CIP Incident Response and Disaster Recovery requirements.

**Applicable Policy:** District Mission; Business Plan; Information Technology Plan; NERC Critical Infrastructure (CIP) Protection Reliability Standards.

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX660

**Department:** 4030 I.T. Applications Business Support  
**Project Title:** PRJ - IT Applications Business Support

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,515,764	1,652,113	1,544,275	1,588,784	-7%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,515,764</b>	<b>1,652,113</b>	<b>1,544,275</b>	<b>1,588,784</b>	<b>-7%</b>

**Project Description:** Labor for the support and maintenance of the District's Enterprise Business Applications.

**Notes:** IT Applications Business Support Department supports and maintains the District's business applications including the Customer Information System, Financial Information System and Human Resource Information System. Duties include business process automation; software upgrades; batch process implementation; software configuration; data analysis and reporting; software design; and special project implementation.

**Applicable Policy:** District Mission; Business Plan; Information Technology Plan; NERC Critical Infrastructure (CIP) Protection Reliability Standards.

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX661

**Department:** 4035 I.T. Applications Operations Support  
**Project Title:** PRJ - IT Applications Operations Support

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,098,015	1,165,018	1,228,638	1,264,050	5%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	655	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,098,670</b>	<b>1,165,018</b>	<b>1,228,638</b>	<b>1,264,050</b>	<b>5%</b>

**Project Description:** Labor for the support and maintenance of the District's Operational Applications.

**Notes:** The IT Applications Operational Support Department maintains and supports the District's operational applications such as SCADA, Geographic Information Systems, Work Management Systems, and Advanced Meter Infrastructure. Duties include SCADA programming, software upgrades, geographic data analysis, meter usage analysis, software configuration, and mobile work management development and support.

**Applicable Policy:** District Mission; Business Plan; Information Technology Plan; Reliability and Safety.

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX665

**Department:** 4040 I.T. Technical Operations  
**Project Title:** PRJ - Technical Operations

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,139,218	1,310,247	1,385,935	1,425,350	6%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	4,733	0	0	0	0%
<b>Totals</b>	<b>1,143,951</b>	<b>1,310,247</b>	<b>1,385,935</b>	<b>1,425,350</b>	<b>6%</b>

**Project Description:** Labor to maintain District's telecommunications network and security systems.

**Notes:** Labor to perform maintenance and support on the District's telecommunications and physical security infrastructure including; microwave; fiber-optic; security cameras; and physical access control systems. Typical duties include maintenance on over 50 telecommunication sites throughout the District's service territory; wiring of Remote Terminal Units; calibration and testing of Irrigation Programmable Logic Controls; telephone Private Branch Exchange programming; installation of card access readers; CAT5/6 wiring for office remodels; troubleshooting camera system issues.

**Applicable Policy:** District Mission; Business Plan; Information Technology Plan; NERC Critical Infrastructure (CIP) Protection Reliability Standards.

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX656

**Department:** 4060 Desktop Support  
**Project Title:** PRJ - Network/Desktop Support

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	485,654	564,204	575,211	591,790	2%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	1,069	0	0	0	0%
<b>Totals</b>	<b>486,723</b>	<b>564,204</b>	<b>575,211</b>	<b>591,790</b>	<b>2%</b>

**Project Description:** Labor support for network, printer/copier and desktop support.

**Notes:** Network/Desktop Support staff include the Help Desk staff needed to update and maintain desktop computers. Help Desk staff also assist with operating system patches and security updates to desktop computers including those required to maintain NERC reliability standards.

**Applicable Policy:** District Mission; Business Plan; Information Technology Plan; NERC Critical Infrastructure (CIP) Protection Reliability Standards.

## 2020 O&M Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 3XX667

**Department:** 4070 Information Security  
**Project Title:** PRJ - IT Security

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	474,873	852,639	903,078	929,107	6%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>474,873</b>	<b>852,639</b>	<b>903,078</b>	<b>929,107</b>	<b>6%</b>

**Project Description:** Labor to support the District's information security and critical infrastructure protection compliance programs.

**Notes:** Information Security staff are responsible for NERC CIP compliance as well as for designing, implementing and monitoring the District's defense-in-depth cyber security systems. Duties include; defining firewall rules; conducting vulnerability assessments; researching security tools and controls; developing and maintaining various security procedures; monitoring threats; reviewing security logs.

**Applicable Policy:** District Mission; NERC Critical Infrastructure Protection (CIP) Reliability Standards; Information Technology Plan.

**Finance**

**O&M**

## 2020 O&M Budget Division Summary OM - FINANCE DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX700 PRJ - Finance Admin	581,060	303,068	268,292	269,645	-11.5%
3XX710 PRJ - Treasurer	342,780	505,170	522,384	535,440	3.4%
3XX711 PRJ - Financing Related Expense	67,174	130,000	135,000	140,000	3.8%
3XX715 PRJ - Retirement Investment Expense	792,370	1,020,000	1,055,000	1,100,000	3.4%
<b>OM - 5010 OM - Finance</b>	<b>1,783,384</b>	<b>1,958,238</b>	<b>1,980,676</b>	<b>2,045,086</b>	<b>1.1%</b>
3XX702 PRJ - Pricing/Risk Management	452,470	638,196	673,359	691,941	5.5%
<b>OM - 5015 OM - Planning Pricing and Risk</b>	<b>452,470</b>	<b>638,196</b>	<b>673,359</b>	<b>691,941</b>	<b>5.5%</b>
3XX755 PRJ - Safety Admin	288,438	363,633	392,176	403,287	7.8%
3XX756 PRJ - Safety	416,201	630,306	733,757	678,770	16.4%
<b>OM - 5020 OM - Saftey</b>	<b>704,639</b>	<b>993,939</b>	<b>1,125,933</b>	<b>1,082,057</b>	<b>13.3%</b>
3XX720 PRJ - Controller	473,149	590,443	622,307	647,067	5.4%
3XX725 PRJ - Accounting	965,448	1,097,997	1,119,160	1,150,809	1.9%
<b>OM - 5040 OM - Controller</b>	<b>1,438,598</b>	<b>1,688,440</b>	<b>1,741,467</b>	<b>1,797,876</b>	<b>3.1%</b>
3XX730 PRJ - Customer Services Admin	411,848	577,650	719,699	739,458	24.6%
3XX735 PRJ - Billing	2,011,922	2,672,832	2,464,505	2,500,534	-7.8%
3XX740 PRJ - Call Center	1,795,977	2,006,291	2,123,868	2,184,733	5.9%
3XX750 PRJ - Cash Accounting	1,778,043	1,889,463	2,143,511	2,181,827	13.4%
<b>OM - 5050 OM - Customer Services</b>	<b>5,997,791</b>	<b>7,146,236</b>	<b>7,451,583</b>	<b>7,606,552</b>	<b>4.3%</b>
3XX775 PRJ - Risk & Property	950,979	1,012,131	1,059,489	1,090,113	4.7%
3XX777 PRJ - Environmental	343,839	492,495	532,414	549,238	8.1%
<b>OM - 5030 OM - General Services</b>	<b>1,294,817</b>	<b>1,504,626</b>	<b>1,591,903</b>	<b>1,639,351</b>	<b>5.8%</b>
3XX780 PRJ - Building Services	1,679,193	2,067,654	2,147,753	2,214,895	3.9%
<b>OM - 5031 OM - Buildings &amp; Grounds</b>	<b>1,679,193</b>	<b>2,067,654</b>	<b>2,147,753</b>	<b>2,214,895</b>	<b>3.9%</b>
3XX785 PRJ - Purchasing	646,400	695,368	731,510	750,937	5.2%
3XX786 PRJ - Materials Handling	782,400	833,464	881,955	908,039	5.8%
<b>OM - 5032 OM - Purchasing &amp; Materials Handling</b>	<b>1,428,800</b>	<b>1,528,831</b>	<b>1,613,465</b>	<b>1,658,976</b>	<b>5.5%</b>

## 2020 O&M Budget Division Summary OM - FINANCE DIVISION

	2018	2019	2020 Adopted	2021 Proposed	% Change Prev. Budget to Current Budget
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
3XX998 PRJ - Equipment Clearing	-1,452,222	-2,922,911	-3,089,942	-3,210,294	5.7%
3XX790 PRJ - Fleet Maintenance	700,718	739,062	774,612	797,502	4.8%
3XX791 PRJ - Vehicles & Equipment	1,736,543	2,183,849	2,315,329	2,412,791	6.0%
<b>OM - 5033 OM - Fleet Maintenance</b>	<b>985,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
3XX760 PRJ - Energy Services	1,431,001	1,869,945	2,106,996	2,158,400	12.7%
3XX763 PRJ - Energy Management	1,731,813	3,629,077	3,525,202	3,543,985	-2.9%
3XX764 PRJ - Solar Photovoltaic PBI	2,430,808	2,100,000	1,000,000	500,000	-52.4%
<b>OM - 5065 OM - Energy Services</b>	<b>5,593,622</b>	<b>7,599,023</b>	<b>6,632,199</b>	<b>6,202,385</b>	<b>-12.7%</b>
<b>OM - 50 OM - FINANCE DIVISION</b>	<b><u><u>\$21,358,353</u></u></b>	<b><u><u>\$25,125,183</u></u></b>	<b><u><u>\$24,958,336</u></u></b>	<b><u><u>\$24,939,117</u></u></b>	<b>-0.7%</b>

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX700

**Department:** 5010 Finance  
**Project Title:** PRJ - Finance Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	503,662	506,274	536,000	551,426	6%
Labor Vacancy	0	-427,906	-493,208	-507,281	15%
Materials & Supplies	2,611	0	0	0	0%
Outside Services	67,470	220,000	220,000	220,000	0%
Seminars & Meetings	4,471	2,500	2,500	2,500	0%
Administrative & General	2,845	2,200	3,000	3,000	36%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>581,059</b>	<b>303,068</b>	<b>268,292</b>	<b>269,645</b>	<b>-11%</b>

**Project Description:** The Finance Division supports MID operations by providing financial services to manage MID funds, pay employees and vendors, manage risk and ensure financial viability.

**Notes:** Outside services reflects work for rate studies, economic analysis and outside resources. A&G includes association dues and subscriptions GFOA. Increased due to in an increase in fees.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX710

**Department:** 5010 Finance  
**Project Title:** PRJ - Treasurer

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	160,639	154,770	163,934	168,659	6%
Materials & Supplies	57	0	0	0	0%
Outside Services	182,054	350,000	358,050	366,382	2%
Seminars & Meetings	30	0	0	0	0%
Administrative & General	0	400	400	400	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>342,780</b>	<b>505,170</b>	<b>522,384</b>	<b>535,441</b>	<b>3%</b>

**Notes:** Outside Services includes PFM asset management for investment advisory services.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX711

**Department:** 5010 Finance  
**Project Title:** PRJ - Financing Related Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	67,174	130,000	135,000	140,000	4%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>67,174</b>	<b>130,000</b>	<b>135,000</b>	<b>140,000</b>	<b>4%</b>

**Project Description:** Project contains costs for administering and maintaining District financings.

**Notes:** Outside Services: Financing related expenses including Trustee and Rating Agency fees.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX715

**Department:** 5010 Finance  
**Project Title:** PRJ - Retirement Investment Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	792,370	1,020,000	1,055,000	1,100,000	3%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>792,370</b>	<b>1,020,000</b>	<b>1,055,000</b>	<b>1,100,000</b>	<b>3%</b>

**Project Description:** Asset Management Fees for District Basic, Supplemental Plan, and Retiree Medical Trust.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX702

**Department:** 5015 Planning Pricing and Risk  
**Project Title:** PRJ - Pricing/Risk Management

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	410,816	592,396	627,359	645,441	6%
Materials & Supplies	0	0	0	0	0%
Outside Services	33,388	41,000	42,000	42,500	2%
Seminars & Meetings	6,258	0	0	0	0%
Administrative & General	2,008	4,800	4,000	4,000	-17%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>452,470</b>	<b>638,196</b>	<b>673,359</b>	<b>691,941</b>	<b>6%</b>

**Project Description:** The account includes the Planning, Pricing and Risk Management activities. Staff is responsible for overseeing the District Pricing/Risk Management, Planning/Budgeting and Retail Electric Rates.

**Notes:** Outside Services includes Bloomberg, risk software, and financial planning software support. A&G: Publications, software upgrades, electronic data.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX755

**Department:** 5020 Safety  
**Project Title:** PRJ - Safety Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	271,284	329,583	349,076	359,137	6%
Materials & Supplies	3,196	2,050	2,100	2,150	2%
Outside Services	9,347	28,000	38,000	39,000	36%
Seminars & Meetings	3,811	1,500	1,500	1,500	0%
Administrative & General	801	2,500	1,500	1,500	-40%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>288,439</b>	<b>363,633</b>	<b>392,176</b>	<b>403,287</b>	<b>8%</b>

**Notes:** Materials & Supplies: staff safety equipment, office and training supplies and promotional items; Outside Services: emergency action planning and consulting, compliance audits, increase due to emergency management planning cost;

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX756

**Department:** 5020 Safety  
**Project Title:** PRJ - Safety

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	324,000	506,912	536,842	552,303	6%
Materials & Supplies	11,313	15,209	15,770	16,167	4%
Outside Services	29,901	44,815	119,025	46,830	166%
Seminars & Meetings	7,487	4,900	5,000	5,100	2%
Administrative & General	42,592	57,445	56,070	57,295	-2%
MID Equipment	908	1,025	1,050	1,075	2%
<b>Totals</b>	<b>416,201</b>	<b>630,306</b>	<b>733,757</b>	<b>678,770</b>	<b>16%</b>

**Project Description:** Administers safety compliance and safety training in accordance with District policy and applicable regulations.

**Notes:** Outside Services: safety practical and technical training (ex: confined spaces, forklift/aerial lift, Hazwoper/CPR). Increase in 2020 due to an Arc Flash Assessment which is performed every 5 years; Seminars & Meetings: training supplies; A&G: online training subscriptions, safety incentive program.

**Applicable Policy:** Memorandum of Understanding; MID Employee Handbook; MID IIPP/Safety Manual; Occupational Safety and Health Administration.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX720

**Department:** 5040 Controller Department  
**Project Title:** PRJ - Controller

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	225,003	277,143	293,507	301,967	6%
Materials & Supplies	0	0	0	0	0%
Outside Services	247,847	310,000	325,500	341,800	5%
Seminars & Meetings	299	2,200	2,200	2,200	0%
Administrative & General	0	1,100	1,100	1,100	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>473,149</b>	<b>590,443</b>	<b>622,307</b>	<b>647,067</b>	<b>5%</b>

**Notes:** Outside services include financial audit services for MID, MIDFA, Retiree Medical Benefits, Basic and Supplemental Plans.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX725

**Department:** 5040 Controller Department  
**Project Title:** PRJ - Accounting

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	957,752	1,079,097	1,100,260	1,131,909	2%
Materials & Supplies	5,891	13,000	13,000	13,000	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	1,586	3,800	3,800	3,800	0%
Administrative & General	219	2,100	2,100	2,100	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>965,448</b>	<b>1,097,997</b>	<b>1,119,160</b>	<b>1,150,809</b>	<b>2%</b>

**Notes:** Material & Supplies: includes check stock orders; Office Supplies consolidated for Finance Division; A&G includes GASB and Payroll publications.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX730

**Department:** 5050 Customer Services  
**Project Title:** PRJ - Customer Services Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	380,303	524,935	668,984	688,243	27%
Materials & Supplies	1,082	2,701	2,701	2,701	0%
Outside Services	12,949	32,514	32,514	32,514	0%
Seminars & Meetings	6,272	3,000	3,000	3,000	0%
Administrative & General	11,243	14,000	12,000	12,500	-14%
MID Equipment	0	500	500	500	0%
<b>Totals</b>	<b>411,849</b>	<b>577,650</b>	<b>719,699</b>	<b>739,458</b>	<b>25%</b>

**Notes:** Outside Services: Auto dialer (West), Skip Tracing (Redsson); Materials & Supplies: office supplies; A&G: Chartwell membership.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX735

**Department:** 5050 Customer Services  
**Project Title:** PRJ - Billing

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,132,454	1,185,760	1,255,305	1,291,334	6%
Materials & Supplies	7,487	5,500	5,500	5,500	0%
Outside Services	870,354	1,477,872	1,200,000	1,200,000	-19%
Seminars & Meetings	16	100	100	100	0%
Administrative & General	1,611	3,600	3,600	3,600	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>2,011,922</b>	<b>2,672,832</b>	<b>2,464,505</b>	<b>2,500,534</b>	<b>-8%</b>

**Notes:** Outside Services: Infosend, SmartGridCIS/Power Up; A&G: court filing fees, phones and wifi.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX740

**Department:** 5050 Customer Services  
**Project Title:** PRJ - Call Center

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,787,942	2,000,527	2,118,104	2,178,969	6%
Materials & Supplies	6,565	1,576	1,576	1,576	0%
Outside Services	515	2,400	2,400	2,400	0%
Seminars & Meetings	604	100	100	100	0%
Administrative & General	350	1,688	1,688	1,688	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,795,976</b>	<b>2,006,291</b>	<b>2,123,868</b>	<b>2,184,733</b>	<b>6%</b>

**Notes:** Outside Services: interpreter services (Language Line); A&G: phone for Call Center Supervisor.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX750

**Department:** 5050 Customer Services  
**Project Title:** PRJ - Cash Accounting

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,212,988	1,258,235	1,332,283	1,370,599	6%
Materials & Supplies	3,024	5,500	5,500	5,500	0%
Outside Services	561,959	620,000	800,000	800,000	29%
Seminars & Meetings	23	100	100	100	0%
Administrative & General	50	3,377	3,377	3,377	0%
MID Equipment	0	2,251	2,251	2,251	0%
<b>Totals</b>	<b>1,778,044</b>	<b>1,889,463</b>	<b>2,143,511</b>	<b>2,181,827</b>	<b>13%</b>

**Notes:** Materials & Supplies: Cashiering Station Supplies, Remittance Supplies; Outside Services: Opex Mail Opener, Cash Courier, Check Free, Eastman Kodak, US Payments & Ebilling fees. Budget increased for the changes being made to replace the current IVR to move from Wells Fargo and Cybersource to Milsoft and InvoiceCloud for IVR and payment processing. This change will help us become PCI compliant; A&G: phone for Cash Accounting Supervisor.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX775

**Department:** 5030 General Services  
**Project Title:** PRJ - Risk & Property

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	726,229	732,836	774,009	796,193	6%
Materials & Supplies	3,139	2,000	2,000	2,000	0%
Outside Services	217,201	273,145	281,330	289,770	3%
Seminars & Meetings	1,118	1,300	1,300	1,300	0%
Administrative & General	3,291	2,850	850	850	-70%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>950,978</b>	<b>1,012,131</b>	<b>1,059,489</b>	<b>1,090,113</b>	<b>5%</b>

**Notes:** The main components of the Outside Services account are the security guards and the iGuard perimeter security system. There are guards assigned to the downtown building as well as a guard assigned to the Service Center. In addition to security guards, there is a perimeter security system installed which is being monitored during evening hours, weekends and holidays.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX777

**Department:** 5030 General Services  
**Project Title:** PRJ - Environmental

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	197,795	356,429	377,395	388,254	6%
Materials & Supplies	9,966	6,200	7,600	7,800	23%
Outside Services	113,632	102,416	115,932	121,155	13%
Seminars & Meetings	2,802	2,350	2,420	2,490	3%
Administrative & General	18,892	23,900	27,767	28,139	16%
MID Equipment	751	1,200	1,300	1,400	8%
<b>Totals</b>	<b>343,838</b>	<b>492,495</b>	<b>532,414</b>	<b>549,238</b>	<b>8%</b>

**Project Description:** Toxic/Hazardous Waste Disposal: Selling obsolete equipment for recycling.

**Notes:** Materials & Supplies: containers for Haz-Mat waste disposal. Outside Services: includes toxic and hazardous waste transportation and disposal. Increased due to the replacing of old equipment. A&G includes permit fees and hazardous waste tax and fees, increase due to an increase in permitting fees.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX780

**Department:** 5031 Buildings & Grounds  
**Project Title:** PRJ - Building Services

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	569,644	634,808	672,098	691,401	6%
Materials & Supplies	166,684	378,446	392,255	402,694	4%
Outside Services	459,831	426,900	438,800	456,140	3%
Seminars & Meetings	1,070	600	600	600	0%
Administrative & General	456,776	595,900	612,000	631,060	3%
MID Equipment	25,188	31,000	32,000	33,000	3%
<b>Totals</b>	<b>1,679,193</b>	<b>2,067,654</b>	<b>2,147,753</b>	<b>2,214,895</b>	<b>4%</b>

**Notes:** Outside Services: custodial management, building HVAC, service contracts with various vendors, main office roof coating, interior paint. A&G: utilities, MID Electric.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX785

**Department:** 5032 Purchasing & Materials Handling  
**Project Title:** PRJ - Purchasing

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	639,095	686,100	725,012	744,113	6%
Materials & Supplies	3,244	4,307	4,519	4,740	5%
Outside Services	0	1,256	0	0	-100%
Seminars & Meetings	1,585	630	661	694	5%
Administrative & General	2,477	3,075	1,318	1,390	-57%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>646,401</b>	<b>695,368</b>	<b>731,510</b>	<b>750,937</b>	<b>5%</b>

**Notes:** Materials & Supplies: includes office supplies and postage for issuing contracts and bids. A&G: includes association dues and publications.

**Applicable Policy:** Comply with policy of central Purchasing Department to procure material and supplies in support of District goals.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX786

**Department:** 5032 Purchasing & Materials Handling  
**Project Title:** PRJ - Materials Handling

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	702,730	723,627	766,638	787,081	6%
Materials & Supplies	49,698	65,480	68,748	72,179	5%
Outside Services	16,070	14,777	15,515	16,289	5%
Seminars & Meetings	50	0	0	0	0%
Administrative & General	1,273	4,100	4,300	4,400	5%
MID Equipment	12,579	25,480	26,754	28,090	5%
<b>Totals</b>	<b>782,400</b>	<b>833,464</b>	<b>881,955</b>	<b>908,039</b>	<b>6%</b>

**Project Description:** Material Handling receives, stores, and issues material to meet the needs of the District.

**Notes:** Materials & Supplies: routine equipment replacements including saws, generators, ladders and safety equipment. Outside Services: gas monitor program, repair of weight scales and gates.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX998

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Equipment Clearing

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	-1,452,222	-2,922,911	-3,089,942	-3,210,294	6%
<b>Totals</b>	<b>-1,452,222</b>	<b>-2,922,911</b>	<b>-3,089,942</b>	<b>-3,210,294</b>	<b>6%</b>

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX790

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Fleet Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	562,095	537,646	569,300	585,691	6%
Materials & Supplies	42,936	82,762	85,440	88,187	3%
Outside Services	21,112	22,983	23,829	24,700	4%
Seminars & Meetings	81	2,985	3,075	3,167	3%
Administrative & General	63,938	88,534	88,691	91,352	0%
MID Equipment	10,557	4,152	4,277	4,405	3%
<b>Totals</b>	<b>700,719</b>	<b>739,062</b>	<b>774,612</b>	<b>797,502</b>	<b>5%</b>

**Notes:** All indirect costs associated with maintaining the District's Fleet and any other services provided to other departments within the District, such as welding, fabricating, and repairing non vehicle related equipment in the field.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX791

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Vehicles & Equipment

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	805,823	1,239,567	1,311,176	1,348,471	6%
Materials & Supplies	895,420	908,691	967,651	1,026,880	6%
Outside Services	33,705	35,591	36,502	37,440	3%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	955	0	0	0	0%
MID Equipment	639	0	0	0	0%
<b>Totals</b>	<b>1,736,542</b>	<b>2,183,849</b>	<b>2,315,329</b>	<b>2,412,791</b>	<b>6%</b>

**Notes:** Materials & Supplies: All materials, parts, tires, and other maintenance/repair items needed to maintain and repair the District's fleet. Outside Services: annual aerial truck inspection and dielectric training for staff. All costs directly related to maintaining the District's fleet. The 6% increase in Materials and Supplies is to account for the large increases we are seeing in fleet related costs from vendors."

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX760

**Department:** 5065 Energy Services  
**Project Title:** PRJ - Energy Services

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	918,932	1,373,945	1,610,996	1,657,400	17%
Materials & Supplies	4,898	72,000	72,000	72,000	0%
Outside Services	499,749	420,000	420,000	425,000	0%
Seminars & Meetings	5,426	1,000	1,000	1,000	0%
Administrative & General	203	3,000	3,000	3,000	0%
MID Equipment	1,793	0	0	0	0%
<b>Totals</b>	<b>1,431,001</b>	<b>1,869,945</b>	<b>2,106,996</b>	<b>2,158,400</b>	<b>13%</b>

**Project Description:** Design and testing of new energy efficiency and low income programs, project tracking reporting, budgeting customer energy consumption issues, interface with vendors and customers, business customers, and government agencies as well as contract management. Promotion of CARES, coordination of Medical Life Support program, Energy 411, and coordination of low income agencies.

**Notes:** Outside Services: weatherization funding for low income. A&G: literature for programs.

**Applicable Policy:** Low income weatherization services mandated by AB-1890

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX763

**Department:** 5065 Energy Services  
**Project Title:** PRJ - Energy Management

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	915,112	755,877	652,002	670,785	-14%
Materials & Supplies	24,155	26,000	26,000	26,000	0%
Outside Services	166,360	93,000	93,000	93,000	0%
Seminars & Meetings	2,082	1,200	1,200	1,200	0%
Administrative & General	621,231	2,750,000	2,750,000	2,750,000	0%
MID Equipment	2,874	3,000	3,000	3,000	0%
<b>Totals</b>	<b>1,731,814</b>	<b>3,629,077</b>	<b>3,525,202</b>	<b>3,543,985</b>	<b>-3%</b>

**Project Description:** Direct interaction with residential and small business customers through energy audits, rate analysis, and public events. Rebate program promotion qualification inspection.

**Notes:** A&G: energy efficiency rebates based on MID goals. Outside Services: energy efficiency monitoring and verification study contracts.

## 2020 O&M Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 3XX764

**Department:** 5065 Energy Services  
**Project Title:** PRJ - Solar Photovoltaic PBI

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	2,430,808	2,100,000	1,000,000	500,000	-52%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>2,430,808</b>	<b>2,100,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>-52%</b>

**Project Description:** Funding for rebate incentives and monitoring and verification associated with the SB-1 mandated programs; includes PBI only.

**Notes:** A&G: funding legacy performance solar rebates.

**Other Expenses**

**O&M**

## 2020 O&M Budget Division Summary

### OM - OTHER EXPENSES DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX954 PRJ - Claims/Other Write Offs	386,068	601,100	611,100	621,100	1.7%
3XX958 PRJ - Don Pedro Rec Agency Expense	485,408	504,805	560,343	560,343	11.0%
3XX959 PRJ - Electric Retail Write Offs	1,112,926	2,300,000	2,300,000	2,300,000	0.0%
3XX960 PRJ - Insurance	1,576,680	1,933,426	1,962,446	2,274,571	1.5%
3XX966 PRJ - Permission and Municipal Fees	512,307	600,000	600,000	600,000	0.0%
3XX967 PRJ - Retiree Medical Expense	8,764,071	10,504,400	10,455,961	10,905,969	-0.5%
3XX975 PRJ - Basic Unfunded Liability Amort.	0	2,900,000	0	0	-100.0%
3XX968 PRJ - Warehouse Sales Cost	-9,851	5,000	5,000	5,000	0.0%
3XX969 PRJ - WBO Costs	1,899,282	1,375,000	1,375,000	1,375,000	0.0%
<b>OM - 5800 OM - Other Expense</b>	<b>14,726,891</b>	<b>20,723,731</b>	<b>17,869,850</b>	<b>18,641,983</b>	<b>-13.8%</b>
<b>OM - 58 OM - OTHER EXPENSES DIVISION</b>	<b>\$14,726,891</b>	<b>\$20,723,731</b>	<b>\$17,869,850</b>	<b>\$18,641,983</b>	<b>-13.8%</b>

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX954

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Claims/Other Write Offs

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	386,068	601,100	611,100	621,100	2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>386,068</b>	<b>601,100</b>	<b>611,100</b>	<b>621,100</b>	<b>2%</b>

**Project Description:** This project includes miscellaneous costs associated with uninsured incidents i.e. pole accidents, substation theft.

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX958

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Don Pedro Rec Agency Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	485,408	504,805	560,343	560,343	11%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>485,408</b>	<b>504,805</b>	<b>560,343</b>	<b>560,343</b>	<b>11%</b>

**Project Description:** MID portion of operating costs associated with Don Pedro Recreation agency shared with TID and CCSF.

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX959

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Electric Retail Write Offs

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Income & Expense	11,532	0	0	0	0%
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	1,101,394	2,300,000	2,300,000	2,300,000	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,112,926</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>0%</b>

**Project Description:** Costs associated with uncollectable electric service bills.

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX960

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Insurance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	846	0	0	0	0%
Administrative & General	1,575,834	1,933,426	1,962,446	2,274,571	2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,576,680</b>	<b>1,933,426</b>	<b>1,962,446</b>	<b>2,274,571</b>	<b>2%</b>

**Project Description:** Insurance costs associated with District Facilities.

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX966

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Permission and Municipal Fees

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	512,307	600,000	600,000	600,000	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>512,307</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>0%</b>

**Project Description:** Permission fees paid to city agencies and Non-Municipal Departing Load (NMDL) charged to PG&E.

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX967

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Retiree Medical Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	8,764,071	10,504,400	10,455,961	10,905,969	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>8,764,071</b>	<b>10,504,400</b>	<b>10,455,961</b>	<b>10,905,969</b>	<b>0%</b>

**Project Description:** Costs associated with Retiree Medical Trust, other post employment benefits (OPEB).

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX968

**Department:** 5800 Other Expense  
**Project Title:** PRJ - Warehouse Sales Cost

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	-9,851	5,000	5,000	5,000	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>-9,851</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>

**Project Description:** The costs associated with sales of miscellaneous inventory; Costs are offset by sales revenues.

## 2020 O&M Budget Project Detail

**Division:** OTHER EXPENSES DIVISION  
**Project Number:** 3XX969

**Department:** 5800 Other Expense  
**Project Title:** PRJ - WBO Costs

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Income & Expense	1,899,282	0	0	0	0%
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	1,375,000	1,375,000	1,375,000	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,899,282</b>	<b>1,375,000</b>	<b>1,375,000</b>	<b>1,375,000</b>	<b>0%</b>

**Project Description:** Work Billed to Others (WBO); WBO costs associated with damaged facilities; items not covered in District Service Rules and other costs that are billed to outside parties.

**Electric Resources**

**O&M**

## 2020 O&M Budget Division Summary

### OM - ELECTRIC RESOURCES DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX100 PRJ - Electric Resources Admin	1,514,473	933,717	3,363,787	2,419,200	260.3%
<b>OM - 6010 OM - Electric Resources</b>	<b>1,514,473</b>	<b>933,717</b>	<b>3,363,787</b>	<b>2,419,200</b>	<b>260.3%</b>
3XX110 PRJ - Electric Resources/Planning	2,553,674	3,884,181	3,958,720	3,852,515	1.9%
<b>OM - 6020 OM - Resource Planning &amp; Development</b>	<b>2,553,674</b>	<b>3,884,181</b>	<b>3,958,720</b>	<b>3,852,515</b>	<b>1.9%</b>
3XX130 PRJ - Operations Admin	1,156,189	1,651,283	1,638,834	1,666,015	-0.8%
<b>OM - 6060 OM - Power Operations</b>	<b>1,156,189</b>	<b>1,651,283</b>	<b>1,638,834</b>	<b>1,666,015</b>	<b>-0.8%</b>
3XX140 PRJ - Power Scheduling	2,901,095	3,582,291	3,786,777	3,401,842	5.7%
<b>OM - 6062 OM - Power Scheduling</b>	<b>2,901,095</b>	<b>3,582,291</b>	<b>3,786,777</b>	<b>3,401,842</b>	<b>5.7%</b>
3XX135 PRJ - Control Center Dispatching	3,282,110	3,604,472	3,805,996	3,911,767	5.6%
<b>OM - 6064 OM - Dispatching</b>	<b>3,282,110</b>	<b>3,604,472</b>	<b>3,805,996</b>	<b>3,911,767</b>	<b>5.6%</b>
<b>OM - 60 OM - ELECTRIC RESOURCES DIVISION</b>	<b><u><u>\$11,407,541</u></u></b>	<b><u><u>\$13,655,944</u></u></b>	<b><u><u>\$16,554,114</u></u></b>	<b><u><u>\$15,251,338</u></u></b>	<b>21.2%</b>

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX100

**Department:** 6010 Electric Resources  
**Project Title:** PRJ - Electric Resources Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,062,592	982,829	1,047,466	1,077,656	7%
Labor Vacancy	0	-556,611	-589,078	-583,906	6%
Materials & Supplies	542	1,500	1,500	1,500	0%
Outside Services	429,010	500,000	2,900,000	1,920,000	480%
Seminars & Meetings	15,940	0	0	0	0%
Administrative & General	3,937	3,600	1,500	1,550	-58%
MID Equipment	2,452	2,400	2,400	2,400	0%
<b>Totals</b>	<b>1,514,473</b>	<b>933,718</b>	<b>3,363,788</b>	<b>2,419,200</b>	<b>260%</b>

**Project Description:** Provide administrative direction and management of Electric Resources for the District.

**Notes:** Outside Services budget represents fees for participation in the Balancing Authority of Northern California (BANC). Increase due to fees for entering the Energy Imbalance Market.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX110

**Department:** 6020 Resource Planning & Development  
**Project Title:** PRJ - Electric Resources/Planning

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,585,846	2,199,981	2,329,920	2,158,793	6%
Materials & Supplies	2,584	4,500	4,500	4,500	0%
Outside Services	787,084	1,480,000	1,450,000	1,508,000	-2%
Seminars & Meetings	29,108	27,300	4,500	4,500	-84%
Administrative & General	149,052	172,400	169,800	176,722	-2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>2,553,674</b>	<b>3,884,181</b>	<b>3,958,720</b>	<b>3,852,515</b>	<b>2%</b>

**Project Description:** Provide support and development of the District long range resource plans, power purchase contracts, and power supply projects; coordinate with the Energy Management Department on integration of supply and demand plans.

**Notes:** The 2020 Seminars and Meetings budget has been adjusted to exclude the cost of offsite seminars and meetings since those costs are accounted for in the General Manager's budget.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX130

**Department:** 6060 Power Operations  
**Project Title:** PRJ - Operations Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	544,589	871,683	923,034	949,615	6%
Materials & Supplies	2,203	3,400	3,400	3,400	0%
Outside Services	236,745	284,000	284,000	287,000	0%
Seminars & Meetings	24,463	31,500	31,100	31,500	-1%
Administrative & General	346,452	458,600	395,100	392,300	-14%
MID Equipment	1,739	2,100	2,200	2,200	5%
<b>Totals</b>	<b>1,156,191</b>	<b>1,651,283</b>	<b>1,638,834</b>	<b>1,666,015</b>	<b>-1%</b>

**Project Description:** Provide overall management, supervision and engineering support for the District's electrical system operations and resources.

**Notes:** A&G decrease due to lower costs for company dues and memberships and Software as a Service (SaaS).

**Applicable Policy:** NERC Standards PER-005-2 Training Requirements Annual Training for CEH's, TOP-002-2 Additional Engineering Requirements, EOP-005 Training Requirements RC Drill.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX140

**Department:** 6062 Power Scheduling  
**Project Title:** PRJ - Power Scheduling

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	2,861,110	3,552,191	3,759,577	3,373,242	6%
Materials & Supplies	978	5,200	5,200	5,200	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	34,348	24,100	21,200	22,600	-12%
Administrative & General	4,660	800	800	800	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>2,901,096</b>	<b>3,582,291</b>	<b>3,786,777</b>	<b>3,401,842</b>	<b>6%</b>

**Project Description:** The scheduling function includes the preparation of the short-term resource plan daily/hourly and real-time scheduling of energy to meet the system load requirements.

**Notes:** Decrease to Seminars & Meetings due to lower CETAC training costs per employee.

**Applicable Policy:** NERC Standard PER-005.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX135

**Department:** 6064 Dispatching  
**Project Title:** PRJ - Control Center Dispatching

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	3,175,504	3,492,672	3,693,096	3,797,667	6%
Materials & Supplies	4,453	6,800	6,800	6,800	0%
Outside Services	2,295	2,500	2,400	2,400	-4%
Seminars & Meetings	40,726	39,800	41,000	42,200	3%
Administrative & General	59,132	62,700	62,700	62,700	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>3,282,110</b>	<b>3,604,472</b>	<b>3,805,996</b>	<b>3,911,767</b>	<b>6%</b>

**Project Description:** The dispatching function provides 24 hour coverage for MID electric operations.

**Applicable Policy:** NERC Standard PER-005.

**Power Supply**

**O&M**

## 2020 O&M Budget Division Summary Power Supply

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX150 PRJ - Purchase Power	152,145,037	153,212,913	169,215,291	182,360,616	10.4%
<b>PS - Purchase Power</b>	<b>152,145,037</b>	<b>153,212,913</b>	<b>169,215,291</b>	<b>182,360,616</b>	<b>10.4%</b>
3XX151 PRJ - Purchase Power-Hedging	476,598	0	0	0	N/A
<b>PS - Hedging</b>	<b>476,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
3XX160 PRJ - Generation Admin	679,919	786,075	828,428	850,328	5.4%
3XX165 PRJ - Don Pedro Generation O&M	1,174,134	1,150,000	1,150,000	1,150,000	0.0%
3XX170 PRJ - New Hogan O&M	61,143	91,359	119,129	90,912	30.4%
3XX171 PRJ - Stone Drop O&M	30,602	37,259	45,944	39,065	23.3%
3XX175 PRJ - McClure O&M	1,993,311	2,122,659	1,121,890	1,095,672	-47.1%
3XX180 PRJ - Woodland Operations	4,229,760	4,525,677	4,469,400	4,433,503	-1.2%
3XX182 PRJ - Woodland Maintenance	3,879,311	5,831,146	6,117,006	10,050,081	4.9%
3XX185 PRJ - Ripon O&M	1,519,546	1,829,879	1,896,852	1,987,909	3.7%
<b>PS - Generation O&amp;M</b>	<b>13,567,726</b>	<b>16,374,054</b>	<b>15,748,650</b>	<b>19,697,471</b>	<b>-3.8%</b>
3XX176 PRJ - McClure Fuel Expense	470,503	1,031,652	927,160	968,812	-10.1%
3XX181 PRJ - Woodland Fuel Expense	17,773,556	18,365,989	19,547,106	21,859,925	6.4%
3XX186 PRJ - Ripon Fuel Expense	1,217,614	1,186,313	1,635,194	1,841,627	37.8%
<b>PS - Generation Fuel</b>	<b>19,461,672</b>	<b>20,583,954</b>	<b>22,109,460</b>	<b>24,670,364</b>	<b>7.4%</b>
<b>Power Supply</b>	<b>\$185,651,032</b>	<b>\$190,170,921</b>	<b>\$207,073,401</b>	<b>\$226,728,451</b>	<b>8.9%</b>

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX150

**Department:** 6062 Power Scheduling  
**Project Title:** PRJ - Purchase Power

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	152,145,037	153,212,913	169,215,291	182,360,616	10%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>152,145,037</b>	<b>153,212,913</b>	<b>169,215,291</b>	<b>182,360,616</b>	<b>10%</b>

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX160

**Department:** 6070 Power Generation  
**Project Title:** PRJ - Generation Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	585,269	717,475	759,828	781,728	6%
Materials & Supplies	2,874	3,000	3,000	3,000	0%
Outside Services	82,634	62,000	62,000	62,000	0%
Seminars & Meetings	3,166	0	0	0	0%
Administrative & General	5,150	1,500	1,500	1,500	0%
MID Equipment	826	2,100	2,100	2,100	0%
<b>Totals</b>	<b>679,919</b>	<b>786,075</b>	<b>828,428</b>	<b>850,328</b>	<b>5%</b>

**Project Description:** Provide supervisory and administrative support to MID Power Generation Department.

**Notes:** Typical Outside Services include environmental and engineering consulting services.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX165

**Department:** 6070 Power Generation  
**Project Title:** PRJ - Don Pedro Generation O&M

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	1,172,421	1,150,000	1,150,000	1,150,000	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	1,712	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,174,133</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>0%</b>

**Project Description:** MID is responsible for 31.54% of the Don Pedro Power Plant budget.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX170

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - New Hogan O&M

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	33,181	44,259	46,866	48,217	6%
Materials & Supplies	3,848	8,900	13,434	8,866	51%
Outside Services	0	10,200	30,172	5,172	196%
Seminars & Meetings	148	0	0	0	0%
Administrative & General	21,896	25,000	25,000	25,000	0%
MID Equipment	2,070	3,000	3,657	3,657	22%
<b>Totals</b>	<b>61,143</b>	<b>91,359</b>	<b>119,129</b>	<b>90,912</b>	<b>30%</b>

**Project Description:** New Hogan Generation Station supplies the ISO for the District's benefit up to 3.3 MWs of hydro generation (green energy) with two hydraulic turbine generators from the New Hogan Reservoir.

**Notes:** Materials and Supplies: Increase due to PLC parts needed for upgrade. Outside Services: Increase due to battery and relay testing, and PLC programming support. Equipment: Increased amount to reflect actual historical costs. A&G includes permit and license fees.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX171

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - Stone Drop O&M

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	23,862	20,359	21,559	22,180	6%
Materials & Supplies	3,554	2,200	2,182	2,182	-1%
Outside Services	0	7,500	15,000	7,500	100%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	2,459	5,900	5,910	5,910	0%
MID Equipment	727	1,300	1,293	1,293	-1%
<b>Totals</b>	<b>30,602</b>	<b>37,259</b>	<b>45,944</b>	<b>39,065</b>	<b>23%</b>

**Project Description:** Stone Drop Generation Station supplies the District with up to 290 kW of hydro generation (green energy) from one hydraulic turbine generator.

**Notes:** Outside Services: Increase for battery rundown and relay testing.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX175

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - McClure O&M

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	529,157	736,059	777,850	799,753	6%
Materials & Supplies	64,051	125,900	100,000	79,185	-21%
Outside Services	1,319,230	1,187,200	136,040	108,734	-89%
Seminars & Meetings	942	0	0	0	0%
Administrative & General	78,297	70,500	105,000	105,000	49%
MID Equipment	1,634	3,000	3,000	3,000	0%
<b>Totals</b>	<b>1,993,311</b>	<b>2,122,659</b>	<b>1,121,890</b>	<b>1,095,672</b>	<b>-47%</b>

**Project Description:** McClure Generation Station supplies the District with 120 MWs of internal peak power generation from two combustion turbine generators.

**Notes:** Materials and Supplies: Decreased to reflect actual historical expenses. Outside Services: Decrease due to an additional \$1.1 million that was added to the 2019 budget to cover overhaul of the McClure Unit 1 turbine. Administrative and General: Increase due to fees for permits.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX180

**Department:** 6072 Woodland Generation  
**Project Title:** PRJ - Woodland Operations

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	3,022,981	2,809,977	2,970,200	3,054,127	6%
Materials & Supplies	782,668	1,155,800	902,000	929,060	-22%
Outside Services	264,015	167,400	320,000	164,800	91%
Seminars & Meetings	6,928	0	0	0	0%
Administrative & General	153,168	392,500	277,200	285,516	-29%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>4,229,760</b>	<b>4,525,677</b>	<b>4,469,400</b>	<b>4,433,503</b>	<b>-1%</b>

**Project Description:** Provide operation and maintenance for the Woodland Generation Station Plant to maintain reliability of electric supply.

**Notes:** Materials and Supplies: Decrease due to reduced chemical usage. Outside Services: Increase due to WECC testing for all 9 generators. Administrative and General: Decrease due to lower plant electricity costs.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX182

**Department:** 6072 Woodland Generation  
**Project Title:** PRJ - Woodland Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,720,364	1,922,746	2,034,068	2,092,022	6%
Materials & Supplies	1,023,863	981,900	1,021,160	1,051,794	4%
Outside Services	1,102,525	2,907,500	3,042,778	6,887,265	5%
Seminars & Meetings	110	0	0	0	0%
Administrative & General	29,575	14,000	14,000	14,000	0%
MID Equipment	2,874	5,000	5,000	5,000	0%
<b>Totals</b>	<b>3,879,311</b>	<b>5,831,146</b>	<b>6,117,006</b>	<b>10,050,081</b>	<b>5%</b>

**Project Description:** Provide operation and maintenance for the Woodland Generation Station plant to maintain reliability of electric supply.

**Notes:** Outside Services category is 5% higher in 2020 as the Woodland 3 Units begin the major overhaul cycle at 16,000 hours. The Woodland 2 Unit will hit the major overhaul milestone in 2021 which will almost double the Outside Services budget for that year.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX185

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - Ripon O&M

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,064,737	1,203,479	1,272,482	1,308,539	6%
Materials & Supplies	166,118	217,000	217,000	217,000	0%
Outside Services	248,294	361,400	349,370	404,370	-3%
Seminars & Meetings	6,600	0	0	0	0%
Administrative & General	32,581	45,000	55,000	55,000	22%
MID Equipment	1,217	3,000	3,000	3,000	0%
<b>Totals</b>	<b>1,519,547</b>	<b>1,829,879</b>	<b>1,896,852</b>	<b>1,987,909</b>	<b>4%</b>

**Project Description:** Ripon Generation Station supplies the District with up to 100 MWs of internal peak power generation from two combustion generators.

**Notes:** Administrative and General: Increase due to fees for permits. Outside Services: The largest expense is for the portable demin trailers which is a cost savings over on-site demineralization. This category has come down in 2020 because last year the WECC/NERC generation testing was performed (required every 5 years).

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX176

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - McClure Fuel Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	470,503	1,031,652	927,160	968,812	-10%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>470,503</b>	<b>1,031,652</b>	<b>927,160</b>	<b>968,812</b>	<b>-10%</b>

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX181

**Department:** 6072 Woodland Generation  
**Project Title:** PRJ - Woodland Fuel Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	17,773,556	18,365,989	19,547,106	21,859,925	6%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>17,773,556</b>	<b>18,365,989</b>	<b>19,547,106</b>	<b>21,859,925</b>	<b>6%</b>

**Notes:** Budget increased to better reflect actual historical costs.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 3XX186

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - Ripon Fuel Expense

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	1,217,614	1,186,313	1,635,194	1,841,627	38%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>1,217,614</b>	<b>1,186,313</b>	<b>1,635,194</b>	<b>1,841,627</b>	<b>38%</b>

**Notes:** Budget increased to better reflect actual historical costs.

# **Transmission & Distribution O&M**

## 2020 O&M Budget Division Summary

### OM - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX200 PRJ - Transmission & Dist Admin	801,410	48,307	110,816	-277,666	129.4%
<b>OM - 7010 OM - Electric Trans &amp; Dist.</b>	<b>801,410</b>	<b>48,307</b>	<b>110,816</b>	<b>-277,666</b>	<b>129.4%</b>
3XX210 PRJ - General Engineering	679,904	965,199	1,008,784	1,036,003	4.5%
3XX211 PRJ - Trans/Dist Planning	572,714	700,082	601,925	619,247	-14.0%
3XX212 PRJ - Trans/Dist Engineering	568,105	437,218	550,291	566,475	25.9%
3XX213 PRJ - Substation Engineering	806,686	650,975	576,977	593,544	-11.4%
3XX214 PRJ - Mapping/Records	468,271	746,862	818,001	841,347	9.5%
<b>OM - 7020 OM - Electric Engineering</b>	<b>3,095,680</b>	<b>3,500,335</b>	<b>3,555,980</b>	<b>3,656,616</b>	<b>1.6%</b>
3XX220 PRJ - Trouble General Maintenance	2,054,427	2,264,040	2,324,458	2,390,416	2.7%
3XX221 PRJ - Turn-on/Turn-off	4,716	23,943	20,393	20,943	-14.8%
3XX222 PRJ - Street Lighting	74,783	96,319	86,369	88,853	-10.3%
3XX223 PRJ - Vegetation Management	2,000,739	2,490,940	2,314,167	2,637,911	-7.1%
3XX224 PRJ - Trouble Administration	415,295	471,622	487,951	496,802	3.5%
3XX225 PRJ - Inspections	383,231	544,826	539,350	555,077	-1.0%
<b>OM - 7052 OM - Trouble</b>	<b>4,933,191</b>	<b>5,891,691</b>	<b>5,772,688</b>	<b>6,190,001</b>	<b>-2.0%</b>
3XX280 PRJ - Line Construction Admin	1,131,544	1,458,559	1,524,623	1,566,349	4.5%
3XX281 PRJ - LC Overhead Transmission	126,974	181,424	204,769	209,646	12.9%
3XX282 PRJ - LC Overhead Distrib Maint	1,169,225	1,234,133	1,236,213	1,268,989	0.2%
3XX283 PRJ - Line Construction General	934,139	1,288,039	1,319,399	1,331,115	2.4%
3XX284 PRJ - LC Underground Distribution	1,084,279	1,190,258	1,235,229	1,268,720	3.8%
3XX285 PRJ - Insulating Equipment	33,483	27,000	33,500	33,600	24.1%
<b>OM - 7072 OM - Line Construction</b>	<b>4,479,644</b>	<b>5,379,413</b>	<b>5,553,733</b>	<b>5,678,418</b>	<b>3.2%</b>
3XX250 PRJ - Substation	836,566	1,019,583	1,006,921	1,028,600	-1.2%
3XX251 PRJ - Transmission Substation	1,719,881	2,023,514	2,175,293	2,464,916	7.5%
3XX252 PRJ - Distribution Substation	3,113,850	3,097,215	3,173,309	3,684,303	2.5%
3XX253 PRJ - Maintenance of Relays	753,492	977,004	944,590	1,099,500	-3.3%

## 2020 O&M Budget Division Summary

### OM - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX254 PRJ - Westley Station	100,438	0	130,992	133,973	N/A
3XX255 PRJ - Westley Station CIP	12,936	0	0	0	N/A
<b>OM - 7082 OM - Substation</b>	<b>6,537,162</b>	<b>7,117,315</b>	<b>7,431,105</b>	<b>8,411,292</b>	<b>4.4%</b>
3XX260 PRJ - Meter Transformer	300,778	501,279	535,626	550,979	6.9%
3XX261 PRJ - Meter Maintenance	1,604,767	1,748,711	2,106,564	2,166,944	20.5%
3XX262 PRJ - Transformer Maintenance	203,621	266,668	261,998	269,192	-1.8%
3XX264 PRJ - LM Receiver Maintenance	7,235	51,745	20,639	21,216	-60.1%
<b>OM - 7084 OM - Meter/Transformer</b>	<b>2,116,401</b>	<b>2,568,402</b>	<b>2,924,828</b>	<b>3,008,332</b>	<b>13.9%</b>
<b>OM - 70 OM - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION</b>	<b>\$21,963,488</b>	<b>\$24,505,463</b>	<b>\$25,349,149</b>	<b>\$26,666,993</b>	<b>3.4%</b>

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX200

**Department:** 7010 Electric Trans & Dist.  
**Project Title:** PRJ - Transmission & Dist Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	783,966	920,433	981,133	777,173	7%
Labor Vacancy	0	-879,976	-876,767	-1,061,289	0%
Materials & Supplies	1,575	2,000	950	950	-53%
Outside Services	0	250	0	0	-100%
Seminars & Meetings	12,416	2,500	3,000	3,000	20%
Administrative & General	3,105	2,600	2,000	2,000	-23%
MID Equipment	348	500	500	500	0%
<b>Totals</b>	<b>801,410</b>	<b>48,307</b>	<b>110,816</b>	<b>-277,666</b>	<b>129%</b>

**Project Description:** Electrical engineering, construction, maintenance, and operation of the District's electric transmission and distribution system to provide reliable energy to our customers.

**Notes:** Labor & Benefits: budgeted to the Organization Chart. Materials & Supplies, Outside Services, and Seminars & Meetings adjusted to anticipated cost.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX210

**Department:** 7020 Electric Engineering  
**Project Title:** PRJ - General Engineering

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	648,870	695,099	736,184	757,403	6%
Materials & Supplies	6,528	15,500	11,600	15,600	-25%
Outside Services	3,604	250,000	255,000	255,000	2%
Seminars & Meetings	11,862	600	6,000	6,000	900%
Administrative & General	8,859	4,000	0	2,000	-100%
MID Equipment	182	0	0	0	0%
<b>Totals</b>	<b>679,905</b>	<b>965,199</b>	<b>1,008,784</b>	<b>1,036,003</b>	<b>5%</b>

**Project Description:** Operations and Maintenance account to address general engineering functions, the supervision and management of T&D projects, and NERC related functions.

**Notes:** Materials & Supplies: decreased to more closely reflect actual expenditures. Outside Services: for off-site storage, environmental studies, and engineering consulting services, if needed. Seminars & Meetings: all budget for local training moved to this account.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX211

**Department:** 7020 Electric Engineering  
**Project Title:** PRJ - Trans/Dist Planning

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	534,055	698,082	601,925	619,247	-14%
Materials & Supplies	0	0	0	0	0%
Outside Services	36,700	0	0	0	0%
Seminars & Meetings	1,959	2,000	0	0	-100%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>572,714</b>	<b>700,082</b>	<b>601,925</b>	<b>619,247</b>	<b>-14%</b>

**Project Description:** Operations and Maintenance account to address the Transmission and Distribution Planning functions of the MID system, T&D budgeting, and NERC related functions.

**Notes:** Labor & Benefits: decreased due to reallocation of labor. Seminars & Meetings: local training budget moved to General Engineering 3xx210.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX212

**Department:** 7020 Electric Engineering  
**Project Title:** PRJ - Trans/Dist Engineering

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	491,639	411,218	526,791	541,975	28%
Materials & Supplies	1,732	500	500	500	0%
Outside Services	42,364	0	0	0	0%
Seminars & Meetings	6,934	2,500	0	0	-100%
Administrative & General	22,400	20,000	20,000	21,000	0%
MID Equipment	3,036	3,000	3,000	3,000	0%
<b>Totals</b>	<b>568,105</b>	<b>437,218</b>	<b>550,291</b>	<b>566,475</b>	<b>26%</b>

**Project Description:** Operations and Maintenance account to address the specific engineering functions related to equipment and construction, field support, and new business engineering.

**Notes:** Labor & Benefits: increased due to reallocation of labor. Seminars & Meetings: budget for local training moved to General Engineering 3xx210.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX213

**Department:** 7020 Electric Engineering  
**Project Title:** PRJ - Substation Engineering

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	761,637	647,175	575,177	591,744	-11%
Materials & Supplies	3,842	500	500	500	0%
Outside Services	21,690	500	500	500	0%
Seminars & Meetings	19,518	2,000	0	0	-100%
Administrative & General	0	300	300	300	0%
MID Equipment	0	500	500	500	0%
<b>Totals</b>	<b>806,687</b>	<b>650,975</b>	<b>576,977</b>	<b>593,544</b>	<b>-11%</b>

**Project Description:** Operations and Maintenance account to address substation engineering functions related to substation field support and maintenance of substation equipment and NERC related functions.

**Notes:** Labor & Benefits: decreased due to reallocation of labor. Seminars & Meetings: budget for local travel moved to General Engineering 3xx210.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX214

**Department:** 7020 Electric Engineering  
**Project Title:** PRJ - Mapping/Records

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	457,445	739,362	810,001	833,347	10%
Materials & Supplies	207	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	2,129	2,000	0	0	-100%
Administrative & General	7,834	4,000	7,000	7,000	75%
MID Equipment	656	1,500	1,000	1,000	-33%
<b>Totals</b>	<b>468,271</b>	<b>746,862</b>	<b>818,001</b>	<b>841,347</b>	<b>10%</b>

**Project Description:** Operations and Maintenance account to address the mapping and record keeping functions of the T&D system.

**Notes:** Labor & Benefits: increased due to reallocation of labor and expectation of less overtime. Seminars & Meetings: budget for local travel moved to General Engineering 3xx210. MID Equipment: decreased to more closely reflect actual usage.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX220

**Department:** 7052 Trouble  
**Project Title:** PRJ - Trouble General Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,576,046	1,759,770	1,856,143	1,907,416	5%
Materials & Supplies	91,835	59,110	64,010	66,530	8%
Outside Services	6,880	13,000	14,000	14,500	8%
Seminars & Meetings	5,475	880	900	930	2%
Administrative & General	11,270	11,280	705	1,040	-94%
MID Equipment	362,921	420,000	388,700	400,000	-7%
<b>Totals</b>	<b>2,054,427</b>	<b>2,264,040</b>	<b>2,324,458</b>	<b>2,390,416</b>	<b>3%</b>

**Project Description:** This account is for tracking line patrols, NERC FAC.003-4, CPUC G.O. #165 patrols and inspections, storm duty, trouble calls, switching and general overhead and underground repairs and maintenance.

**Notes:** Materials & Supplies: increase due to possible rental of Trouble Truck when multiple trucks are in the shop for testing or repairs; increased cost of repairing tools and repair parts due to aging equipment; all small tools are now budgeted in this account. Outside Services: includes the cost of helicopter patrol for 230kV twice per year. A&G: includes mobile GIS and a small budget for annual avian permit renewal. MID Equipment: adjusted budget closer to actual cost.

**Applicable Policy:** NERC Standard FAC-003 and MID Operating Bulletins 27 and 42.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX221

**Department:** 7052 Trouble  
**Project Title:** PRJ - Turn-on/Turn-off

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	3,746	18,203	19,143	19,653	5%
Materials & Supplies	183	240	250	260	4%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	788	5,500	1,000	1,030	-82%
<b>Totals</b>	<b>4,717</b>	<b>23,943</b>	<b>20,393</b>	<b>20,943</b>	<b>-15%</b>

**Project Description:** This account is used for assisting Customer Service with turn on and turn off.

**Notes:** MID Equipment: decreased to reflect past expenditures.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX222

**Department:** 7052 Trouble  
**Project Title:** PRJ - Street Lighting

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	52,985	48,019	50,799	52,253	6%
Materials & Supplies	5,698	17,400	17,900	18,400	3%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	16,100	30,900	17,670	18,200	-43%
<b>Totals</b>	<b>74,783</b>	<b>96,319</b>	<b>86,369</b>	<b>88,853</b>	<b>-10%</b>

**Project Description:** This account is used for all street light and Dusk to Dawn light repairs and replacements.

**Notes:** MID Equipment: decreased to more closely reflect actual expenditures.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX223

**Department:** 7052 Trouble  
**Project Title:** PRJ - Vegetation Management

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	10,889	45,280	47,767	49,090	5%
Materials & Supplies	47	1,360	1,400	1,440	3%
Outside Services	1,986,339	2,434,000	2,260,000	2,582,231	-7%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	3,465	10,300	5,000	5,150	-51%
<b>Totals</b>	<b>2,000,740</b>	<b>2,490,940</b>	<b>2,314,167</b>	<b>2,637,911</b>	<b>-7%</b>

**Project Description:** This account is for tree trimming activities including the contract for Line Clearance tree trimming to ensure compliance with regulatory requirements and industry standards.

**Notes:** Outside Services: decreased due to current tree trimming contract. MID Equipment: decreased to more closely match actual expenditures.

**Applicable Policy:** NERC Standard FAC-003 and MID Operating Bulletin 37.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX224

**Department:** 7052 Trouble  
**Project Title:** PRJ - Trouble Administration

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	386,252	427,932	456,736	469,855	7%
Materials & Supplies	19,685	18,000	18,000	13,000	0%
Outside Services	4,121	9,700	4,530	5,000	-53%
Seminars & Meetings	541	590	610	630	3%
Administrative & General	0	0	0	0	0%
MID Equipment	4,696	15,400	8,075	8,317	-48%
<b>Totals</b>	<b>415,295</b>	<b>471,622</b>	<b>487,951</b>	<b>496,802</b>	<b>3%</b>

**Project Description:** This account covers Trouble Department Supervisor and Service Center Rep and FR clothing.

**Notes:** Outside Services: decreased to more closely match actual expenditures. Seminars & Meetings: Local UAA and ESSC meetings. MID Equipment: decreased to more closely match actual expenditures.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX225

**Department:** 7052 Trouble  
**Project Title:** PRJ - Inspections

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	349,981	454,986	481,671	495,497	6%
Materials & Supplies	9,666	29,840	30,679	31,780	3%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	23,584	60,000	27,000	27,800	-55%
<b>Totals</b>	<b>383,231</b>	<b>544,826</b>	<b>539,350</b>	<b>555,077</b>	<b>-1%</b>

**Project Description:** This account is for tracking costs associated with CPUC asset inspections including Subsurface Transformers, Pad Mount Transformers, Junction Boxes and the downtown vaults. Overhead pole inspections are performed by the Troubleshooters and their labor and material is budgeted in 3XX220. This account also includes some two-man maintenance projects performed to correct items found while performing inspections.

**Notes:** MID Equipment: adjusted to more closely match actual cost.

**Applicable Policy:** CPUC General Order #165 requiring G.O. #95 and #128 compliance inspections of utility facilities on a regular and ongoing basis.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX280

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Line Construction Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,026,519	1,353,059	1,432,023	1,473,149	6%
Materials & Supplies	23,874	33,300	32,300	32,600	-3%
Outside Services	35,073	42,000	42,100	42,200	0%
Seminars & Meetings	18,420	500	500	500	0%
Administrative & General	16,860	16,700	2,700	2,800	-84%
MID Equipment	10,799	13,000	15,000	15,100	15%
<b>Totals</b>	<b>1,131,545</b>	<b>1,458,559</b>	<b>1,524,623</b>	<b>1,566,349</b>	<b>5%</b>

**Project Description:** Line Construction Administration provides overall direction and coordination of the installation and maintenance of projects and activities assigned by the Transmission and Distribution Division.

**Notes:** Materials & Supplies: adjusted to more closely match actual cost. MID Equipment: increased to include the vehicle for the additional Supervisor.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX281

**Department:** 7072 Line Construction  
**Project Title:** PRJ - LC Overhead Transmission

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	104,853	142,174	165,019	169,596	16%
Materials & Supplies	3,091	19,000	19,100	19,200	1%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	16,544	16,750	16,650	16,750	-1%
MID Equipment	2,487	3,500	4,000	4,100	14%
<b>Totals</b>	<b>126,975</b>	<b>181,424</b>	<b>204,769</b>	<b>209,646</b>	<b>13%</b>

**Project Description:** Overhead Transmission Maintenance is for routine and emergency maintenance incurred on 230kV, 115kV, and 69kV overhead lines.

**Notes:** Labor & Benefits: increased to address possible costs. MID Equipment: adjusted to a 5-year average cost.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX282

**Department:** 7072 Line Construction  
**Project Title:** PRJ - LC Overhead Distrib Maint

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,033,569	1,089,533	1,091,113	1,121,889	0%
Materials & Supplies	68,753	71,500	74,000	75,000	3%
Outside Services	591	4,000	4,000	4,000	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	985	1,100	1,100	1,100	0%
MID Equipment	65,327	68,000	66,000	67,000	-3%
<b>Totals</b>	<b>1,169,225</b>	<b>1,234,133</b>	<b>1,236,213</b>	<b>1,268,989</b>	<b>0%</b>

**Project Description:** Overhead Distribution Maintenance is for routine and emergency maintenance incurred on 21kV, 17kV, 12kV, and low voltage overhead lines.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX283

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Line Construction General

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	732,134	996,339	1,054,799	1,085,115	6%
Materials & Supplies	189,051	263,500	252,100	233,300	-4%
Outside Services	9,731	20,000	5,000	5,100	-75%
Seminars & Meetings	935	0	0	0	0%
Administrative & General	0	3,000	3,000	3,000	0%
MID Equipment	2,288	5,200	4,500	4,600	-13%
<b>Totals</b>	<b>934,139</b>	<b>1,288,039</b>	<b>1,319,399</b>	<b>1,331,115</b>	<b>2%</b>

**Project Description:** Line Construction General is for providing tools, safety equipment, training, and maintenance on equipment for the Line Construction department.

**Notes:** Materials & Supplies: adjusted to more closely represent anticipated costs. Outside Services: reduced because funds were transferred to 215-Repair-Outside; adjusted to more closely represent anticipated expenditures. MID Equipment: estimated closer to actual cost in previous years.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX284

**Department:** 7072 Line Construction  
**Project Title:** PRJ - LC Underground Distribution

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	972,655	1,033,858	1,092,029	1,122,920	6%
Materials & Supplies	53,596	82,000	84,000	85,000	2%
Outside Services	0	13,000	4,000	4,000	-69%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	24,998	24,400	27,200	28,300	11%
MID Equipment	33,029	37,000	28,000	28,500	-24%
<b>Totals</b>	<b>1,084,278</b>	<b>1,190,258</b>	<b>1,235,229</b>	<b>1,268,720</b>	<b>4%</b>

**Project Description:** Underground Distribution Maintenance is for routine and emergency maintenance incurred on 21kV, 17kV, 12kV, 6.9kV, and low voltage underground lines.

**Notes:** Labor & Benefits: increased to reflect actuals. Materials & Supplies: increase due to moving funds from Outside Services to Materials & Supplies. Outside Services: decrease due to moving funds to Materials & Supplies. A&G: increased based on actual expenses. MID Equipment: adjusted based on actual expenses.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX285

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Insulating Equipment

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	14,305	10,000	14,000	14,000	40%
Outside Services	19,177	17,000	19,500	19,600	15%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>33,482</b>	<b>27,000</b>	<b>33,500</b>	<b>33,600</b>	<b>24%</b>

**Project Description:** Insulating Equipment is for providing rubber gloves, rubber blankets, and plastic insulating equipment for the Line Construction Department to operate the electric system safely.

**Notes:** Materials & Supplies and Outside Services: adjusted closer to 2018 actual cost.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX250

**Department:** 7082 Substation  
**Project Title:** PRJ - Substation

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	537,750	696,883	745,472	766,926	7%
Materials & Supplies	7,496	3,800	8,345	8,570	120%
Outside Services	17,147	17,400	17,200	17,200	-1%
Seminars & Meetings	4,884	800	800	800	0%
Administrative & General	264,956	291,100	225,504	225,504	-23%
MID Equipment	4,333	9,600	9,600	9,600	0%
<b>Totals</b>	<b>836,566</b>	<b>1,019,583</b>	<b>1,006,921</b>	<b>1,028,600</b>	<b>-1%</b>

**Project Description:** The Substation Administration office provides maintenance and project planning through the direction of substation personnel and coordination with other departments and various government entities.

**Notes:** Materials & Supplies: Increased due to supplies cost and purchase of Safety Glasses.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX251

**Department:** 7082 Substation  
**Project Title:** PRJ - Transmission Substation

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,217,386	1,618,014	1,568,593	1,857,416	-3%
Materials & Supplies	60,695	126,500	164,200	164,200	30%
Outside Services	417,224	265,000	420,000	420,000	58%
Seminars & Meetings	4,585	1,500	2,500	2,500	67%
Administrative & General	0	500	500	500	0%
MID Equipment	19,991	12,000	19,500	20,300	63%
<b>Totals</b>	<b>1,719,881</b>	<b>2,023,514</b>	<b>2,175,293</b>	<b>2,464,916</b>	<b>8%</b>

**Project Description:** The Transmission Substation Operations account manages the scheduled maintenance of all transmission equipment and transmission substations to comply with FERC/NERC regulations and associated MID Operating Bulletins.

**Notes:** Labor & Benefits: decrease due to reallocation of labor. Materials & Supplies: increased to more closely reflect upcoming costs for material and repairs. Outside Services: increased to include apprentice training as well as the need for outside transmission system maintenance (allows allocation of Substation personnel to Capital projects). MID Equipment: increased to more closely match actual expenditures.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX252

**Department:** 7082 Substation  
**Project Title:** PRJ - Distribution Substation

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	2,269,651	2,227,365	2,183,259	2,675,653	-2%
Materials & Supplies	199,843	320,350	359,650	376,850	12%
Outside Services	603,519	526,500	600,000	600,000	14%
Seminars & Meetings	1,337	1,500	1,500	1,500	0%
Administrative & General	8,087	500	500	500	0%
MID Equipment	31,413	21,000	28,400	29,800	35%
<b>Totals</b>	<b>3,113,850</b>	<b>3,097,215</b>	<b>3,173,309</b>	<b>3,684,303</b>	<b>2%</b>

**Project Description:** The Distribution Substation Operations account manages the scheduled maintenance of all distribution equipment and distribution substations to comply with FERC/NERC regulations and associated MID Operating Bulletins.

**Notes:** Labor & Benefits: changed due to reallocation of labor. Materials & Supplies: increased to reflect upcoming costs for material and repairs. Outside Services: increase due to need for outside services to allow employee availability for Capital projects. MID Equipment: increased to more closely match actual expenditures.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX253

**Department:** 7082 Substation  
**Project Title:** PRJ - Maintenance of Relays

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	718,710	722,204	662,890	940,800	-8%
Materials & Supplies	7,093	700	20,700	22,700	2,857%
Outside Services	10,793	243,000	250,000	125,000	3%
Seminars & Meetings	5,794	2,500	2,500	2,500	0%
Administrative & General	0	0	0	0	0%
MID Equipment	11,102	8,600	8,500	8,500	-1%
<b>Totals</b>	<b>753,492</b>	<b>977,004</b>	<b>944,590</b>	<b>1,099,500</b>	<b>-3%</b>

**Project Description:** The Maintenance of Relays account manages the scheduled maintenance and testing of all protective relay devices within all the Substations to stay compliant with FERC/NERC regulations and associated MID Operating Bulletins.

**Notes:** Labor & Benefits: changes due to reallocation of labor. Materials & Supplies: increased to purchase spare relays for critical locations. Outside Services: Outside services needed to allow employee availability for Capital Projects.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX254

**Department:** 7082 Substation  
**Project Title:** PRJ - Westley Station

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	132,946	0	106,192	109,173	106,192%
Materials & Supplies	24,664	0	10,000	10,000	10,000%
Outside Services	-64,839	0	9,000	9,000	9,000%
Seminars & Meetings	15	0	0	0	0%
Administrative & General	0	0	1,800	1,800	1,800%
MID Equipment	7,652	0	4,000	4,000	4,000%
<b>Totals</b>	<b>100,438</b>	<b>0</b>	<b>130,992</b>	<b>133,973</b>	<b>130,992%</b>

**Project Description:** The Westley Switchyard O&M account manages the scheduled maintenance of all Westley equipment/facilities to comply with FERC/NERC Regulations and associated MID Operating Bulletins

**Notes:** Charges for Labor, Materials, Outside Services, and Equipment not previously budgeted under this O&M number and reflect current costs for 2018. All costs to be split with TID. The credit in Outside Services reflects TID's portion of the project being removed.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX260

**Department:** 7084 Meter/Transformer  
**Project Title:** PRJ - Meter Transformer

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	295,725	497,629	533,176	548,529	7%
Materials & Supplies	733	1,400	1,400	1,400	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	1,006	0	0	0	0%
Administrative & General	3,023	1,450	250	250	-83%
MID Equipment	291	800	800	800	0%
<b>Totals</b>	<b>300,778</b>	<b>501,279</b>	<b>535,626</b>	<b>550,979</b>	<b>7%</b>

**Project Description:** Supervision of all department activities including budgeting, evaluating, coordinating, and employee development. Ensure compliance of the District Electric Service Guides and Rules and ensure compliance of the District Safety program.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX261

**Department:** 7084 Meter/Transformer  
**Project Title:** PRJ - Meter Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,499,640	1,654,211	2,014,964	2,073,144	22%
Materials & Supplies	45,680	42,000	51,400	52,500	22%
Outside Services	8,786	9,000	9,000	9,000	0%
Seminars & Meetings	5,973	0	0	0	0%
Administrative & General	14,290	13,500	200	300	-99%
MID Equipment	30,397	30,000	31,000	32,000	3%
<b>Totals</b>	<b>1,604,766</b>	<b>1,748,711</b>	<b>2,106,564</b>	<b>2,166,944</b>	<b>20%</b>

**Project Description:** Maintenance of revenue metering including general field maintenance, scheduled and unscheduled field tests, shop tests, training and safety, instrument tests, and capacitor maintenance.

**Notes:** Labor & Benefits: increased due to reallocation of labor from Routine Capital to O&M. One Technician position reallocated from Capital to O&M. Also, some double overtime budgeted to reflect actual costs. Materials & Supplies: increased due to the addition of a budget for repairs and an increase in materials cost to better reflect actual cost. MID Equipment: increased to more closely match actual cost.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX262

**Department:** 7084 Meter/Transformer  
**Project Title:** PRJ - Transformer Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	193,427	241,593	237,113	243,937	-2%
Materials & Supplies	6,462	19,375	19,385	19,655	0%
Outside Services	3,732	4,000	4,500	4,600	13%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	1,700	1,000	1,000	-41%
<b>Totals</b>	<b>203,621</b>	<b>266,668</b>	<b>261,998</b>	<b>269,192</b>	<b>-2%</b>

**Project Description:** Used for maintenance of distribution transformer including oil disposal and tracking - testing and repair.

**Notes:** Outside Services: increase in lab fees for testing oil in transformers. MID Equipment: decreased to more closely match actual costs.

## 2020 O&M Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 3XX264

**Department:** 7084 Meter/Transformer  
**Project Title:** PRJ - LM Receiver Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	7,267	50,520	20,139	20,716	-60%
Materials & Supplies	-32	1,025	300	300	-71%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	200	200	200	0%
<b>Totals</b>	<b>7,235</b>	<b>51,745</b>	<b>20,639</b>	<b>21,216</b>	<b>-60%</b>

**Project Description:** Install and maintain receivers for the Shave The Energy Peak (STEP) programs. Interact with customers requesting STEP or those with questions or problems.

**Notes:** Labor & Benefits: reduced due to a reallocation of labor. Materials & Supplies: adjusted to more closely reflect actual spending.

**Water Operations**

**O&M**

## 2020 O&M Budget Division Summary

### OM - WATER OPERATIONS DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX400 PRJ - Water Operations Admin	309,223	309,913	293,811	302,360	-5.2%
3XX401 PRJ - Water Rights	460,413	756,090	650,000	669,500	-14.0%
3XX403 PRJ - Irrigation System Improvements	184,987	550,000	566,500	583,495	3.0%
3XX420 PRJ - LaGrange Water System	85,014	150,000	500,000	515,000	233.3%
<b>OM - 8010 OM - Water Operations Department</b>	<b>1,039,637</b>	<b>1,766,003</b>	<b>2,010,311</b>	<b>2,070,355</b>	<b>13.8%</b>
3XX410 PRJ - Civil Engineering	838,657	977,664	1,072,675	1,103,605	9.7%
3XX411 PRJ - Surveying	369,034	525,388	530,672	545,965	1.0%
3XX412 PRJ - Conservation Improvements	113,460	150,028	176,492	181,755	17.6%
3XX413 PRJ - Water Measurement	30,284	126,215	39,271	40,405	-68.9%
<b>OM - 8020 OM - Civil Engineering</b>	<b>1,351,435</b>	<b>1,779,295</b>	<b>1,819,109</b>	<b>1,871,730</b>	<b>2.2%</b>
3XX421 PRJ - Water Data & Analysis	109,784	205,684	280,804	308,197	36.5%
3XX422 PRJ - Ground Water Management	33,148	127,003	192,088	197,747	51.2%
3XX423 PRJ - Don Pedro Watershed	426,140	494,025	444,442	457,490	-10.0%
<b>OM - 8030 OM - Water Resources</b>	<b>569,072</b>	<b>826,711</b>	<b>917,334</b>	<b>963,433</b>	<b>11.0%</b>
3XX430 PRJ - Irrigation Admin	456,761	496,707	527,315	542,510	6.2%
3XX440 PRJ - Irrigation Services	2,084,990	1,992,002	2,075,248	2,134,672	4.2%
3XX441 PRJ - La Grange	54,762	62,230	70,480	72,548	13.3%
3XX442 PRJ - Upper Main Canal	209,764	237,988	246,134	253,150	3.4%
3XX443 PRJ - Modesto Reservoir	175,115	204,862	208,136	214,110	1.6%
3XX444 PRJ - Pumps	634,395	698,332	726,854	748,295	4.1%
3XX450 PRJ - Laterals and Ditches	2,199,466	2,653,374	2,790,734	2,871,477	5.2%
3XX451 PRJ - Gunite	696,508	1,031,860	1,005,710	1,035,150	-2.5%
3XX452 PRJ - Irrigation Pipelines	168,454	167,389	213,239	219,455	27.4%
3XX453 PRJ - Structures	50,311	126,342	85,212	87,692	-32.6%
3XX454 PRJ - Weed & Moss Control	1,010,916	1,167,487	1,190,388	1,225,536	2.0%
3XX455 PRJ - Landscaping	161,264	253,358	270,289	278,133	6.7%

**2020 O&M Budget  
Division Summary  
OM - WATER OPERATIONS DIVISION**

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
<b>OM - 8040 OM - Irrigation Services</b>	<u>7,902,707</u>	<u>9,091,930</u>	<u>9,409,738</u>	<u>9,682,730</u>	<b>3.5%</b>
<b>OM - 80 OM - WATER OPERATIONS DIVISION</b>	<u><u>\$10,862,851</u></u>	<u><u>\$13,463,939</u></u>	<u><u>\$14,156,491</u></u>	<u><u>\$14,588,248</u></u>	<b>5.1%</b>

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX400

**Department:** 8010 Water Operations Department  
**Project Title:** PRJ - Water Operations Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	291,384	528,905	560,125	576,269	6%
Labor Vacancy	0	-279,824	-295,180	-303,641	5%
Materials & Supplies	3,520	10,000	5,000	5,150	-50%
Outside Services	1,616	32,000	5,000	5,150	-84%
Seminars & Meetings	7,312	10,000	10,000	10,300	0%
Administrative & General	886	2,652	2,500	2,575	-6%
MID Equipment	4,505	6,180	6,365	6,556	3%
<b>Totals</b>	<b>309,223</b>	<b>309,913</b>	<b>293,810</b>	<b>302,359</b>	<b>-5%</b>

**Project Description:** Water Operations Division administrative costs.

**Notes:** Materials and supplies accounts for materials and supplies for the downtown Water Operations Division. Outside services accounts for use of ABS Presort for Water Operations Division mailings.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX401

**Department:** 8010 Water Operations Department  
**Project Title:** PRJ - Water Rights

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	350,693	650,000	500,000	515,000	-23%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	109,720	106,090	150,000	154,500	41%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>460,413</b>	<b>756,090</b>	<b>650,000</b>	<b>669,500</b>	<b>-14%</b>

**Project Description:** MID water rights protection and FERC license fisheries management.

**Notes:** Protection of surface water rights on the Tuolumne River, TID/MID fish studies, water rights consultant, SWRCB water rights license fees and San Joaquin Tributaries Authority annual cash call.

**Applicable Policy:** MID Business Plan and 1996 and 2008 FERC orders.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX403

**Department:** 8010 Water Operations Department  
**Project Title:** PRJ - Irrigation System Improvements

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	184,932	550,000	566,500	583,495	3%
Seminars & Meetings	55	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>184,987</b>	<b>550,000</b>	<b>566,500</b>	<b>583,495</b>	<b>3%</b>

**Project Description:** Irrigation system improvements.

**Notes:** Includes ongoing work with engineering consultants; consultant support for water modeling; legal; engineering design; environmental studies and preparations of 2020 Agricultural Water Management Plan. Generally reflects planning and implementation of Comprehensive Water Resources Management Plan and get ahead engineering.

**Applicable Policy:** System design & operational strategies.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX420

**Department:** 8010 Water Operations Department  
**Project Title:** PRJ - LaGrange Water System

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	85,014	150,000	500,000	515,000	233%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>85,014</b>	<b>150,000</b>	<b>500,000</b>	<b>515,000</b>	<b>233%</b>

**Project Description:** La Grange Domestic Water Project

**Notes:** Operation, maintenance and capital improvements for the agreement with TID for operation of La Grange Domestic Water Project

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX410

**Department:** 8020 Civil Engineering  
**Project Title:** PRJ - Civil Engineering

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	812,304	961,051	1,055,566	1,085,984	10%
Materials & Supplies	158	4,944	5,092	5,245	3%
Outside Services	13,669	0	0	0	0%
Seminars & Meetings	5,095	6,365	6,555	6,751	3%
Administrative & General	4,470	1,591	1,638	1,687	3%
MID Equipment	2,961	3,713	3,824	3,939	3%
<b>Totals</b>	<b>838,657</b>	<b>977,664</b>	<b>1,072,675</b>	<b>1,103,606</b>	<b>10%</b>

**Project Description:** Provide civil engineering design and review.

**Notes:** Provided civil design, review and inspection on MID irrigation projects and facilities.

**Applicable Policy:** In-house civil engineering design and/or review is required on all MID construction related projects in order to ensure District facilities meet applicable design performance criteria and all Local, State and Federal construction codes.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX411

**Department:** 8020 Civil Engineering  
**Project Title:** PRJ - Surveying

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	359,390	506,299	514,645	529,457	2%
Materials & Supplies	1,193	10,609	5,000	5,150	-53%
Outside Services	2,450	3,395	3,497	3,602	3%
Seminars & Meetings	0	1,000	1,030	1,061	3%
Administrative & General	2,180	690	2,500	2,575	262%
MID Equipment	3,821	3,395	4,000	4,120	18%
<b>Totals</b>	<b>369,034</b>	<b>525,388</b>	<b>530,672</b>	<b>545,965</b>	<b>1%</b>

**Project Description:** Provide surveying services for Water Operations design and construction work.

**Notes:** Outside Services: Stanislaus County fees for filing records of surveys.

**Applicable Policy:** Survey is required for the design and construction of all new irrigation facilities and in acquiring rights-of-way for the placements of many of these new facilities.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX412

**Department:** 8020 Civil Engineering  
**Project Title:** PRJ - Conservation Improvements

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	50,028	26,492	27,255	-47%
Materials & Supplies	0	0	0	0	0%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	113,460	100,000	150,000	154,500	50%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>113,460</b>	<b>150,028</b>	<b>176,492</b>	<b>181,755</b>	<b>18%</b>

**Project Description:** Provide funding for private irrigation conservation improvements.

**Notes:** Assist MID landowners with engineering design and construction funding for irrigation conservation improvement made to landowner facilities within MID's irrigation service area.

**Applicable Policy:** Under MID's Irrigation Master Plan - MID has offered to assist landowners with conservation improvements made to their irrigation delivery systems.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX413

**Department:** 8020 Civil Engineering  
**Project Title:** PRJ - Water Measurement

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	29,112	119,485	32,147	33,067	-73%
Materials & Supplies	1,172	2,652	2,732	2,814	3%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	478	492	507	3%
MID Equipment	0	3,600	3,900	4,017	8%
<b>Totals</b>	<b>30,284</b>	<b>126,215</b>	<b>39,271</b>	<b>40,405</b>	<b>-69%</b>

**Project Description:** Canal, drain and stream flow measurement.

**Notes:** Water measurement is a prudent management tool to efficiently operate and control irrigation conveyance infrastructure.

**Applicable Policy:** Under MID's Irrigation Master Plan and applicable Federal, State and Local Regulation.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX421

**Department:** 8030 Water Resources  
**Project Title:** PRJ - Water Data & Analysis

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	102,265	148,538	241,745	248,709	63%
Materials & Supplies	254	40,550	21,855	41,767	-46%
Outside Services	3,000	10,300	10,609	10,927	3%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	2,165	3,296	3,395	3,497	3%
MID Equipment	2,100	3,000	3,200	3,296	7%
<b>Totals</b>	<b>109,784</b>	<b>205,684</b>	<b>280,804</b>	<b>308,196</b>	<b>37%</b>

**Project Description:** Water Data Analysis.

**Notes:** Outside Services: State mandated regulatory water quality programs; laboratory costs. Material & Supplies: replacement of existing water quality and drain outflow measurement devices.

**Applicable Policy:** State Water Resources Control Board General Permit pertaining to the use of aquatic pesticides.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX422

**Department:** 8030 Water Resources  
**Project Title:** PRJ - Ground Water Management

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	2,599	25,003	88,288	90,833	253%
Materials & Supplies	0	0	0	0	0%
Outside Services	30,549	100,000	100,000	103,000	0%
Seminars & Meetings	0	2,000	3,500	3,605	75%
Administrative & General	0	0	0	0	0%
MID Equipment	0	0	300	309	300%
<b>Totals</b>	<b>33,148</b>	<b>127,003</b>	<b>192,088</b>	<b>197,747</b>	<b>51%</b>

**Project Description:** Groundwater management in the Modesto sub-basin.

**Notes:** Comply with SGMA regulations. Increase in staff hours due to additional time spent on GSP development and coordination meetings.

**Applicable Policy:** Memorandum of Understanding relating to the formation and operation of the Stanislaus and Tuolumne Rivers Groundwater Basin Association Groundwater Sustainability Agency and the Sustainable Groundwater Management Act of 2014.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX423

**Department:** 8030 Water Resources  
**Project Title:** PRJ - Don Pedro Watershed

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	330,381	330,495	242,806	249,804	-27%
Materials & Supplies	0	0	0	0	0%
Outside Services	92,433	160,000	197,700	203,631	24%
Seminars & Meetings	2,854	3,000	3,090	3,183	3%
Administrative & General	472	530	546	563	3%
MID Equipment	0	0	300	309	300%
<b>Totals</b>	<b>426,140</b>	<b>494,025</b>	<b>444,442</b>	<b>457,490</b>	<b>-10%</b>

**Project Description:** Management of the Tuolumne River watershed.

**Notes:** Outside Services: New five year contract for cloud seeding program to augment snowpack, funding the Tuolumne River Snow Survey Program, flights and misc. cooperative programs with TID/CCSF.

**Applicable Policy:** Executed contract between MID-TID and Weather Modification Inc for the cloud seeding and agreement between partner agencies for the Tuolumne River Snow Survey program and other miscellaneous activities within the watershed.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX430

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Irrigation Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	439,768	481,067	509,444	524,103	6%
Materials & Supplies	1,906	1,000	2,000	2,060	100%
Outside Services	5,847	3,500	6,000	6,180	71%
Seminars & Meetings	3,522	4,244	4,371	4,502	3%
Administrative & General	1,557	3,183	500	515	-84%
MID Equipment	4,161	3,713	5,000	5,150	35%
<b>Totals</b>	<b>456,761</b>	<b>496,707</b>	<b>527,315</b>	<b>542,510</b>	<b>6%</b>

**Project Description:** Irrigation Field Services Department administrative costs.

**Notes:** Outside services: increase is associated with increased use of ABS Presort to cover department mailings.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX440

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Irrigation Services

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,989,264	1,871,666	1,980,564	2,037,148	6%
Materials & Supplies	3,330	5,305	5,464	5,628	3%
Outside Services	3,750	0	0	0	0%
Seminars & Meetings	1,480	5,800	5,974	6,153	3%
Administrative & General	28,414	37,132	23,246	23,943	-37%
MID Equipment	58,752	72,100	60,000	61,800	-17%
<b>Totals</b>	<b>2,084,990</b>	<b>1,992,003</b>	<b>2,075,248</b>	<b>2,134,672</b>	<b>4%</b>

**Project Description:** Allocation of labor and other costs of the Ditchtenders, Night Tenders, and Irrigation Supervisors.

**Notes:** A&G: includes electrical charges for Woodland/Waterford offices.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX441

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - La Grange

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	16,331	30,740	32,532	33,462	6%
Materials & Supplies	1,631	4,532	2,500	2,575	-45%
Outside Services	33,520	26,523	35,000	36,050	32%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	3,281	435	448	461	3%
<b>Totals</b>	<b>54,763</b>	<b>62,230</b>	<b>70,480</b>	<b>72,548</b>	<b>13%</b>

**Project Description:** La Grange Diversion Dam operational costs.

**Notes:** Material & Supplies: tunnel gate parts and controls. Outside Services: costs for the dam inspection fees and TID charges related to operation and maintenance of La Grange Diversion Dam. Outside services increased due to TID charges.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX442

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Upper Main Canal

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	188,901	205,339	217,104	223,250	6%
Materials & Supplies	340	5,436	1,000	1,030	-82%
Outside Services	0	1,030	1,061	1,093	3%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	7,114	8,240	8,487	8,742	3%
MID Equipment	13,409	17,943	18,481	19,035	3%
<b>Totals</b>	<b>209,764</b>	<b>237,988</b>	<b>246,133</b>	<b>253,150</b>	<b>3%</b>

**Project Description:** Costs of operation and maintenance and repairs of the Modesto Upper Main Canal which runs from La Grange Diversion Dam to the Modesto Reservoir.

**Notes:** A&G: electricity and remote monitoring for Morton Fill. Material & Supplies: canal construction materials. Outside Services: Morton Fill flow table update.

**Applicable Policy:** Modesto Irrigation District business plan.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX443

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Modesto Reservoir

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	157,239	178,287	182,916	188,133	3%
Materials & Supplies	122	2,575	500	515	-81%
Outside Services	0	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	9,678	12,000	12,360	12,731	3%
MID Equipment	8,077	12,000	12,360	12,731	3%
<b>Totals</b>	<b>175,116</b>	<b>204,862</b>	<b>208,136</b>	<b>214,110</b>	<b>2%</b>

**Project Description:** Accounts for the costs of operation and maintenance of Modesto Reservoir.

**Notes:** Modesto Reservoir is vital for regulation of water flows that result from electric generation in addition to servicing MID's irrigation and domestic water customers. A&G: costs account for the remote monitoring telephone for the reservoir tender, electricity and dam permit fees.

**Applicable Policy:** Modesto Irrigation District business plan.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX444

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Pumps

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	214,123	265,096	280,621	288,674	6%
Materials & Supplies	44,221	55,000	56,650	58,350	3%
Outside Services	7,750	10,661	10,981	11,310	3%
Seminars & Meetings	56	2,575	2,652	2,732	3%
Administrative & General	356,834	350,000	360,500	371,315	3%
MID Equipment	11,411	15,000	15,450	15,914	3%
<b>Totals</b>	<b>634,395</b>	<b>698,332</b>	<b>726,854</b>	<b>748,295</b>	<b>4%</b>

**Project Description:** Accounts for the operation and maintenance of MID's numerous irrigation and drainage wells.

**Notes:** Outside Services: costs for contractors, pump removal and performance of routine pump diagnostics. A&G: power costs and mobile telephone for pump crew. Material & Supplies: fuses, bearings, misc maintenance materials. Seminars and Meetings to cover professional development for pump crews.

**Applicable Policy:** Modesto Irrigation District business plan.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX450

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Laterals and Ditches

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,680,421	2,082,930	2,214,177	2,277,623	6%
Materials & Supplies	243,237	247,200	254,616	262,254	3%
Outside Services	86,331	75,000	77,250	79,568	3%
Seminars & Meetings	1,359	5,000	5,150	5,305	3%
Administrative & General	16,271	22,000	11,660	12,010	-47%
MID Equipment	171,846	221,244	227,881	234,717	3%
<b>Totals</b>	<b>2,199,465</b>	<b>2,653,374</b>	<b>2,790,734</b>	<b>2,871,477</b>	<b>5%</b>

**Project Description:** Accounts for the operation and maintenance of the MID irrigation conveyance system below Modesto Reservoir.

**Notes:** Outside Services: tree trimming, uniform service, right-of-way debris removal and syphon cleaning. A&G: debris dump fees and electricity for remote gates.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX451

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Gunitite

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	291,317	491,110	519,710	534,570	6%
Materials & Supplies	375,941	489,250	450,000	463,500	-8%
Outside Services	816	5,150	1,000	1,030	-81%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	0	0	0	0	0%
MID Equipment	28,435	46,350	35,000	36,050	-24%
<b>Totals</b>	<b>696,509</b>	<b>1,031,860</b>	<b>1,005,710</b>	<b>1,035,150</b>	<b>-3%</b>

**Project Description:** Accounts for the costs associated with concrete re-surfacing of the MID canal lining.

**Notes:** Material & Supplies: Construction materials, miscellaneous parts and equipment rental.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX452

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Irrigation Pipelines

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	96,843	126,601	133,995	137,834	6%
Materials & Supplies	64,615	26,162	65,000	66,950	148%
Outside Services	3,767	4,120	4,244	4,371	3%
Seminars & Meetings	423	0	5,000	5,150	5,000%
Administrative & General	0	0	0	0	0%
MID Equipment	2,806	10,506	5,000	5,150	-52%
<b>Totals</b>	<b>168,454</b>	<b>167,389</b>	<b>213,239</b>	<b>219,455</b>	<b>27%</b>

**Project Description:** Accounts for the maintenance of MID irrigation pipelines.

**Notes:** Material & Supplies: pipe, gate parts, concrete, sand and miscellaneous materials needed for maintenance of MID pipelines. Materials and supplies increased due to need to replace deteriorating headgates with new ones.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX453

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Structures

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	35,179	80,580	60,026	61,750	-26%
Materials & Supplies	11,236	23,340	15,000	15,450	-36%
Outside Services	1,055	10,300	5,000	5,150	-51%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	2,016	2,122	2,186	2,252	3%
MID Equipment	825	10,000	3,000	3,090	-70%
<b>Totals</b>	<b>50,311</b>	<b>126,342</b>	<b>85,212</b>	<b>87,692</b>	<b>-33%</b>

**Project Description:** Accounts for the maintenance of irrigation structures such as weirs, gates, drains and diversion points.

**Notes:** Materials & Supplies: gates, misc. metals and concrete structures. Outside Services: reflects costs associated with outside SCADA integrator.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX454

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Weed & Moss Control

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	236,640	325,411	344,110	353,870	6%
Materials & Supplies	744,730	800,000	800,000	824,000	0%
Outside Services	4,951	2,000	5,000	5,150	150%
Seminars & Meetings	146	2,500	2,575	2,652	3%
Administrative & General	3,986	13,000	13,390	13,792	3%
MID Equipment	20,464	24,576	25,313	26,072	3%
<b>Totals</b>	<b>1,010,917</b>	<b>1,167,487</b>	<b>1,190,388</b>	<b>1,225,536</b>	<b>2%</b>

**Project Description:** Costs to control terrestrial and aquatic weeds in our canals and within right of ways.

**Notes:** Material & Supplies: herbicides. Outside Services: increase reflects cost associated with spraytec inc maintenance of MID spray equipment.

**Applicable Policy:** Water Operations Division mission statement.

## 2020 O&M Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 3XX455

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Landscaping

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	112,767	176,927	197,614	203,277	12%
Materials & Supplies	3,684	20,000	10,000	10,300	-50%
Outside Services	20,060	26,523	27,319	28,139	3%
Seminars & Meetings	0	652	672	692	3%
Administrative & General	20,174	15,000	20,000	20,600	33%
MID Equipment	4,579	14,256	14,684	15,125	3%
<b>Totals</b>	<b>161,264</b>	<b>253,358</b>	<b>270,289</b>	<b>278,133</b>	<b>7%</b>

**Project Description:** Costs of landscape maintenance within irrigation rights of way.

**Notes:** Outside Services: tree trimming. A&G: power for sprinkler systems, dump fees and licensing fees.

**Applicable Policy:** Water Operations Division mission statement.

**Domestic Water**

**O&M**

## 2020 O&M Budget Division Summary

### OM - DOMESTIC WATER DIVISION

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Prev. Budget to Current Budget
3XX470 PRJ - Domestic Water Admin	623,304	860,782	795,560	819,073	-7.6%
3XX471 PRJ - Domestic Water A&G	3,183,718	3,330,660	3,266,890	3,348,252	-1.9%
3XX472 PRJ - Domestic Water Operations	3,690,788	4,423,587	4,377,825	4,506,914	-1.0%
3XX473 PRJ - Domestic Water Laboratory	437,567	498,165	516,345	531,365	3.6%
3XX474 PRJ - Domestic Water Maintenance	3,147,450	3,392,128	3,275,902	3,269,828	-3.4%
<b>OM - 8150 OM - Modesto Domestic Water</b>	<b>11,082,827</b>	<b>12,505,322</b>	<b>12,232,522</b>	<b>12,475,431</b>	<b>-2.2%</b>
<b>OM - 81 OM - DOMESTIC WATER DIVISION</b>	<b>\$11,082,827</b>	<b>\$12,505,322</b>	<b>\$12,232,522</b>	<b>\$12,475,431</b>	<b>-2.2%</b>

## 2020 O&M Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 3XX470

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Domestic Water Admin

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	275,146	384,759	407,268	419,006	6%
Labor Vacancy	0	-98,615	-106,708	-109,783	8%
Materials & Supplies	11,525	20,600	15,000	15,450	-27%
Outside Services	152,839	278,100	275,000	283,250	-1%
Seminars & Meetings	7,228	7,725	5,000	5,150	-35%
Administrative & General	176,565	268,212	200,000	206,000	-25%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>623,303</b>	<b>860,781</b>	<b>795,560</b>	<b>819,073</b>	<b>-8%</b>

**Project Description:** Modesto Regional Water Treatment Plant Administration.

**Notes:** Provide Management and support staff for the MRWTP. Materials & Supplies: office supplies & equipment rental; A&G: SWRCB Fees and Water Treatment Plant insurance. Outside Services: Guard at TR and anticipated miscellaneous consultant costs related to design, water quality, emergency response and health and safety.

**Applicable Policy:** State and Federal Water Quality Standards.

## 2020 O&M Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 3XX471

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Domestic Water A&G

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	0	0	0	0	0%
Materials & Supplies	0	0	0	0	0%
Outside Services	2,250	0	0	0	0%
Seminars & Meetings	0	0	0	0	0%
Administrative & General	3,181,468	3,330,660	3,266,890	3,348,252	-2%
MID Equipment	0	0	0	0	0%
<b>Totals</b>	<b>3,183,718</b>	<b>3,330,660</b>	<b>3,266,890</b>	<b>3,348,252</b>	<b>-2%</b>

**Project Description:** Administrative and General Overhead for District Support of the Modesto Regional Water Treatment Plant.

**Notes:** District provides services (such as HR, IT, Risk & Property) that support the plant and staff. Water Quality, emergency response, health and safety contingency fund.

**Applicable Policy:** State and Federal Water Quality Standards and ARTDA.

## 2020 O&M Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 3XX472

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Domestic Water Operations

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,353,741	1,454,333	1,599,798	1,645,905	10%
Materials & Supplies	1,287,926	1,460,304	1,504,069	1,548,832	3%
Outside Services	44,099	51,500	53,045	54,636	3%
Seminars & Meetings	13,020	15,450	15,914	16,391	3%
Administrative & General	981,154	1,442,000	1,200,000	1,236,000	-17%
MID Equipment	10,848	0	5,000	5,150	5,000%
<b>Totals</b>	<b>3,690,788</b>	<b>4,423,587</b>	<b>4,377,826</b>	<b>4,506,914</b>	<b>-1%</b>

**Project Description:** WTP Operating costs for chemicals, energy, and outside contracts for conventional and membrane operation.

**Notes:** Produce drinking water for residents of the City. Materials & Supplies: Treatment chemicals and raw water; Outside Services: Solids handling. A&G: electricity.

**Applicable Policy:** State and Federal Drinking Water Standards.

## 2020 O&M Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 3XX473

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Domestic Water Laboratory

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	349,451	382,025	404,575	416,235	6%
Materials & Supplies	58,146	72,000	72,000	74,160	0%
Outside Services	18,983	25,750	25,000	25,750	-3%
Seminars & Meetings	4,174	4,640	4,770	4,920	3%
Administrative & General	6,790	13,751	10,000	10,300	-27%
MID Equipment	23	0	0	0	0%
<b>Totals</b>	<b>437,567</b>	<b>498,166</b>	<b>516,345</b>	<b>531,365</b>	<b>4%</b>

**Project Description:** Modesto Regional Water Treatment Plant Laboratory.

**Notes:** Process control and regulatory compliance. Materials & Supplies: lab chemicals & supplies; Outside Services: contract lab services; A&G: lab certification, regulatory and permit fees.

**Applicable Policy:** State and Federal Drinking Water Standards and AWWA Standards.

## 2020 O&M Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 3XX474

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Domestic Water Maintenance

	2018	2019	2020	2021	% Change
	Actual	Budget	Adopted Budget	Proposed Budget	Current Budget
Labor & Benefits	1,029,567	1,066,037	1,145,293	1,178,301	7%
Materials & Supplies	374,496	955,985	500,000	515,000	-48%
Outside Services	1,727,178	1,329,318	1,600,000	1,545,000	20%
Seminars & Meetings	1,169	10,815	10,000	10,300	-8%
Administrative & General	8,936	10,300	10,609	10,927	3%
MID Equipment	6,105	19,673	10,000	10,300	-49%
<b>Totals</b>	<b>3,147,451</b>	<b>3,392,128</b>	<b>3,275,902</b>	<b>3,269,828</b>	<b>-3%</b>

**Project Description:** Modesto Regional Water Treatment Plant Maintenance including additional costs for sludge disposal; spare parts.

**Notes:** Maintain WTP. Materials & Supplies: Parts for electric equipment; chemicals.

**Applicable Policy:** State and Federal water quality standards.

# **Information Technology Capital**

## 2020 Capital Budget Division Summary

### CAP - INFORMATION TECHNOLOGY DIVISION

Project	2020 Adopted Budget
7XX101 PRJ - Server Hardware/Software	370,000
7XX102 PRJ - Network Hardware/Software	270,000
7XX103 PRJ - Printers/Scanners/Projector	70,000
7XX119 PRJ - Comm Equip Upgrade	190,500
7XX138 PRJ - IT Security Infrastructure	243,000
720201 PRJ - Cyber Security Compliance Automation	125,000
720202 PRJ - Main Office Cell Signal Boosters	19,400
<b>CAP - 4010 CAP - Information Technology</b>	<b>1,287,900</b>
<b>CAP - 40 CAP - INFORMATION TECHNOLOGY DIVISION</b>	<b>1,287,900</b>

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 7XX101

**Department:** 4010 Information Technology  
**Project Title:** PRJ - Server Hardware/Software

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	370,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>370,000</b>

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<b>Project Description</b>	Planned replacement of computer server hardware, software and related server equipment. Systems/equipment includes servers, disk drives, memory, host bus adapters, fiber switches, Power Distribution Units and other related systems/equipment.
<b>Project Justification</b>	To maintain the District's technology infrastructure. Replace or upgrade equipment based on functional reliability, availability, cost-effectiveness, application requirement or redundancy. Recycle technology elsewhere in the District whenever feasible. 2020 includes replacement of end-of life equipment including the server hosting virtual servers at the backup data center, GIS/Mapping servers, File Storage servers and Financial Information System servers.
<b>Applicable Policy</b>	District Mission - Technology Goal.

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 7XX102

**Department:** 4010 Information Technology  
**Project Title:** PRJ - Network Hardware/Software

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	270,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>270,000</b>

- Project Description**      Planned replacement of network hardware and software such as routers, switches and other related equipment.
- Project Justification**      Much of the District's network infrastructure is reaching end-of-life and will need to be replaced in order to maintain reliability and security. 2020 includes continued replacement of 23 end-of-life Substation network switches.
- Applicable Policy**      District Mission - Technology Goal.

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 7XX103

**Department:** 4010 Information Technology  
**Project Title:** PRJ - Printers/Scanners/Projector

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	70,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>70,000</b>

**Project Description**      Planned replacement of computer peripheral and related systems equipment. Systems/equipment includes printers, plotters, scanners, projectors and other related systems/equipment.

**Project Justification**      Replace or upgrade based on functional reliability, availability, cost-effectiveness, application required, or redundancy to support District operations. Recycle technology elsewhere in the District whenever feasible. In 2020, we will be replacing 15 end-of-support copier/scanner/printers and replacing conference room digital projectors with more energy efficient and reliable large format monitors.

**Applicable Policy**          District Mission - Technology Goal.

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 7XX119

**Department:** 4010 Information Technology  
**Project Title:** PRJ - Comm Equip Upgrade

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	190,500
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>190,500</b>

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<b>Project Description</b>	Planned routine capital replacement of small communications equipment such as low capacity microwave and telecommunication equipment.
<b>Project Justification</b>	To maintain the District's technology communications infrastructure. Replace or upgrade equipment based on functional reliability. 2020 includes replacement of mobile radios at Ripon Generation Plant; upgrades to the microwave link at New Hogan Dam; backup generator for the Woodland Service Center Communication Tower; replacement and expansion of fiber optic patch panels in the Primary Backup Data Centers.
<b>Applicable Policy</b>	District Mission - Technology Goal; Reliability; Security.

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 7XX138

**Department:** 4010 Information Technology  
**Project Title:** PRJ - IT Security Infrastructure

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	243,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>243,000</b>

<b>Project Description</b>	Planned information security improvements and upgrades required to address ongoing and increasing security concerns and meet North American Electric Reliability Corporation (NERC) compliance requirements.
<b>Project Justification</b>	To maintain and upgrade the District's IT security software and hardware infrastructure as required to address both compliance and security threats to the District. The 2020 budget includes replacing multiple end-of-life NERC Critical Infrastructure Protection (CIP) electronic access control and monitoring (EACM) servers with virtualized infrastructure and replacing multiple end-of-life network firewalls at the District's Bulk Electric System (BES) substations.
<b>Applicable Policy</b>	District Mission - Technology Goal.

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 720201

**Department:** 4010 Information Technology  
**Project Title:** PRJ - Cyber Security Compliance Automation

Estimated Amount Required in Future Budget Cycles	280,000
Total Project Budget Inception to Completion	405,000

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	25,000
Seminars & Meetings	0
Administrative & General	100,000
MID Equipment	0
<b>Totals</b>	<b>125,000</b>

<b>Project Description</b>	Two year project to automate NERC CIP security and compliance processes. Currently, NERC CIP compliance tasks consume two full time employees, leaving little time for other high value cyber security tasks and projects. In addition, current processes are manual and therefore run the risk of human error. This project will reduce staff workload, improve security, and ensure compliance. This will free up staff to implement higher value cyber security controls.
<b>Project Justification</b>	As an electric utility participating in the Bulk Electric System (BES), the District must comply with NERC CIP standards. NERC CIP is designed to protect the cyber assets that control the BES and consists of 10 standards and 45 requirements. These requirements include multiple bi-weekly, monthly, quarterly and annual processes and tasks. The District's NERC CIP compliance program is based heavily on manual processes which consumes valuable staff time and presents a risk of human error.
<b>Applicable Policy</b>	Reliability

## 2020 Capital Budget Project Detail

**Division:** INFORMATION TECHNOLOGY DIVISION  
**Project Number:** 720202

**Department:** 4010 Information Technology  
**Project Title:** PRJ - Main Office Cell Signal Boosters

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	19,400
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>19,400</b>

<b>Project Description</b>	Capital project to install two cell signal boosters in the basement and control room areas of the Main Office.
<b>Project Justification</b>	The District issues cell phones to employees that have critical communication needs. The downtown office building has areas where cell phone coverage is spotty, including the basement and areas around the control room, making it difficult to receive phone calls and text messages in a timely fashion. This project will add cell signal boosters to improve cell phone coverage in these areas.
<b>Applicable Policy</b>	Reliability and Safety

**Finance**

**Capital**

## 2020 Capital Budget Division Summary CAP - FINANCE DIVISION

Project	2020 Adopted Budget
720203 PRJ - Main Office Asphalt	290,000
720204 PRJ - Warehouse Roof Restoration	132,250
720205 PRJ - Cool Roof Coat	37,000
720206 PRJ - Seal MPR Exterior Deck	32,000
720207 PRJ - Woodland Service Center Storm Drainage Improvements	128,000
<b>CAP - 5031 CAP - Buildings &amp; Grounds</b>	<b>619,250</b>
720208 PRJ - Replace Vehicle 028	150,000
720209 PRJ - Replace Vehicle 033	54,000
720214 PRJ - Replace Vehicle 140	145,000
720216 PRJ - Replace Vehicle 224	36,000
720217 PRJ - Replace Vehicie 267	40,000
720218 PRJ - Replace Vehicle 294	65,000
720219 PRJ - Replace Vehicle 369	45,000
720221 PRJ - Replace Vehicie 493	38,000
720222 PRJ - Replace Vehicle 631	500,000
720211 PRJ - Replace Vehicle 053	315,000
720212 PRJ - Replace Vehicle 060	34,000
720213 PRJ - Replace Vehicle 127	100,000
720220 PRJ - Replace Unit 414	180,000
720215 PRJ - Replace Unit 198	10,000
720210 PRJ - Truck for SS Dept 041	38,000
<b>CAP - 5033 CAP - Fleet Maintenance</b>	<b>1,750,000</b>
720223 PRJ - Power Meter	5,660
<b>CAP - 5065 CAP - Energy Services</b>	<b>5,660</b>
<b>CAP - 50 CAP - FINANCE DIVISION</b>	<b>2,374,910</b>

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720203

**Department:** 5031 Buildings & Grounds  
**Project Title:** PRJ - Main Office Asphalt

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	290,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
Totals	290,000

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**Project Justification**

The asphalt in our main office parking lots--main parking lot and secured parking--is past its prime. There are several locations that have potholes that require constant care and correction. Cracks also continue to form even after patching and sealing.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720204

**Department:** 5031 Buildings & Grounds  
**Project Title:** PRJ - Warehouse Roof Restoration

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	132,250
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>132,250</b>

**Project Justification**

The warehouse roof is worn and deteriorating and has begun to form leaks. Since the roof has two different systems (one on top of another), the cost to completely replace the roof would be extremely high. If we recondition the roof now and pay for annual maintenance, the roof would have a longer life span and be covered under warranty for an additional 20 years.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720205

**Department:** 5031 Buildings & Grounds  
**Project Title:** PRJ - Cool Roof Coat

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	37,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>37,000</b>

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**Project Justification**

At the Service Center there are two metal buildings; one known as the Metal Shop and the other the Carpenter Shop. These buildings have metal roofs that have developed leaks. These roofs do not have any form of insulation or any type of heat barrier to keep the building cool. By installing a cool roof coating that also seals the roof and acts as a water barrier, we can increase the longevity of our roof and also aid in keeping staff cool in the warm summer months.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720206

**Department:** 5031 Buildings & Grounds  
**Project Title:** PRJ - Seal MPR Exterior Deck

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	32,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
Totals	32,000

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**Project Justification**

The deck that surrounds the exterior of the Multi Purpose Room and is above our HR Office and Lobby has begun to deteriorate and requires a top coat be installed to ensure it can withstand rain in future years. Without treating this area we will likely experience leaks inside our facility that could potentially lead to major damage.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720207

**Department:** 5031 Buildings & Grounds  
**Project Title:** PRJ - Woodland Service Center Storm Drainage Improvements

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	93,150
Outside Services	34,850
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>128,000</b>

**Project Description**      Expansion of the existing storm drainage system at the northern most part of the Woodland Service Center storage area. This project includes extension of existing French drain, installation of manholes, and installation of three dry wells.

**Project Justification**      The storm drainage system was originally designed to extend the French drain to the north boundary line and discharge into a small storm drain basin. However, the system was never completed. The current design concept aims to install three dry wells in lieu of constructing a basin in an effort to better utilize limited space.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720208

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 028

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	150,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>150,000</b>

<b>Project Description</b>	028 is a 2005 International 4300 Pipe Crew Truck assigned to Irrigation.
<b>Project Justification</b>	Vehicle will be 15 years old with approximately 135,000 miles in 2020. These vehicles get very heavy use and at the 15 year mark repair costs and shop down time climb fast. Vehicle will be replaced with like for like.
<b>Applicable Policy</b>	Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720209

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 033

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	54,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>54,000</b>

**Project Description**      033 is a 2005 Ford F250 2wd service body truck assigned to Substation.

**Project Justification**      Vehicle will be 15 years old with approximately 103,300 miles in 2020. Vehicle will be replaced with like for like.

**Applicable Policy**      Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720214

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 140

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	145,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>145,000</b>

**Project Description**      140 is a 1981 Chevrolet Flatbed Dump truck assigned to Irrigation.

**Project Justification**      Vehicle will be 40 years old with approximately 96,000 miles in 2020. The truck was removed from service this year as its engine went out and repairs are too costly. Vehicle was previously used as a sandblasting truck. Irrigation would like to replace the truck with F550 size 4wd vehicle with service body to serve as a general construction support truck.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720216

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 224

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	36,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>36,000</b>

<b>Project Description</b>	224 is a 2005 Ford Taurus assigned to Electric Resources.
<b>Project Justification</b>	Vehicle will be 15 years old with approximately 102,000 miles in 2020. Ideally, vehicle will be replaced with like for like. However, we are hearing that full size cars may not be readily available on the market next year so we are budgeting for a small SUV just in case.
<b>Applicable Policy</b>	Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720217

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicie 267

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	40,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>40,000</b>

**Project Description**      267 is a 2005 Ford E350 Cargo Van assigned to Meter Department.

**Project Justification**      Vehicle will be 15 years old with approximately 100,000 miles in 2020. Vehicle will be replaced with like for like.

**Applicable Policy**      Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720218

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 294

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	65,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>65,000</b>

**Project Description**      294 is a 2005 Ford F350 4wd flatbed truck assigned to irrigation.

**Project Justification**      Vehicle will be 15 years old with approximately 130,000 miles in 2020. Vehicle will be replaced with like for like.

**Applicable Policy**      Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720219

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 369

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	45,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>45,000</b>

<b>Project Description</b>	369 is a 2005 Chevrolet 1/2 ton 2wd truck assigned to Fleet.
<b>Project Justification</b>	Vehicle will be 15 years old with approximately 83,910 miles in 2020. Vehicle will be replaced with a 1 ton truck with service body and lift gate. This will allow fleet to better service broken down vehicles in the field.
<b>Applicable Policy</b>	Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720221

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicie 493

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	38,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>38,000</b>

**Project Description**      493 is a 2005 Chevrolet 1/2 ton 4wd truck assigned to Technical Operations.

**Project Justification**      Vehicle will be 15 years old with approximately 120,000 miles in 2020. Vehicle will be replaced with a 1/2 ton 4wd crew cab truck. This department often travels in groups of 3 or 4 and into rough terrain.

**Applicable Policy**      Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720222

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 631

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	500,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>500,000</b>

<b>Project Description</b>	631 is a 2004 International Bucket Truck assigned to Line Construction.
<b>Project Justification</b>	Vehicle will be 15 years old with approximately 80,000 miles in 2020. This unit currently has 11,417 hours on it. At a 45mph conversation rate, that's equivalent to 513,765 miles. These vehicles get very heavy use and at the 15 year mark repair costs and shop down time climb fast. Vehicle will be replaced with like for like.
<b>Applicable Policy</b>	Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720211

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 053

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	315,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>315,000</b>

**Project Description**      053 is a 2003 International 4300 Digger assigned to Line Construction.

**Project Justification**      Vehicle will be 17 years old with approximately 83,736 miles in 2020. This unit currently has 10,000 hrs, which converted at 45mph equals 450,000 miles. These vehicles get very heavy use and at the 15 year mark repair costs and shop down time climb fast. Vehicle will be replaced with like for like.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720212

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 060

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	34,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>34,000</b>

**Project Description**      060 is a 2010 Ford 1/2 ton extended cab 2 wheel drive truck assigned to Irrigation.

**Project Justification**      Vehicle will be 9 years old with approximately 150,282 miles in 2020. Vehicle will be replaced with like for like.

**Applicable Policy**      Vehicle Replacement Policy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720213

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Vehicle 127

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	100,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>100,000</b>

<b>Project Description</b>	127 is a 2007 Ford F550 truck with flatbed and cargo storage boxes assigned to the Line Construction Department.
<b>Project Justification</b>	Vehicle will be 13 years old with approximately 80,000 miles in 2020. However, the vehicle was just removed from service with a bad engine. This vehicle will be replaced with like for like.
<b>Applicable Policy</b>	Vehicle Replacement Policy does not apply yet as the truck has not hit the age or mileage limits. However, the cost to replace the engine justifies replacing the truck 2 years ahead of schedule.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720220

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Unit 414

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	180,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>180,000</b>

**Project Description**      414 is a 2002 Kamatsu 15,000 lb forklift assigned to Purchasing/Material Handling.

**Project Justification**      This lift will be 17 years old with approximately 12,500 hours in 2020. The Purchasing Department along with Line Construction is requesting we replace this lift with a 20,000 lb capacity lift so we have a piece of equipment at the Service Center that can lift the new 18,000 lb transformers.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720215

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Replace Unit 198

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	10,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>10,000</b>

**Project Description**      1995 Essick C120H Plaster Mixer

**Project Justification**      Plaster mixer is 25 years old and beyond it's useful life. Unit will be replaced with like kind model.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720210

**Department:** 5033 Fleet Maintenance  
**Project Title:** PRJ - Truck for SS Dept 041

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	38,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>38,000</b>

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**Project Justification**

Substation hired a second Supervisor and is in need of a new vehicle for that position. This vehicle would be a 1/2 ton, 4 door truck with 4WD. The Supervisor often has to travel with multiple people, transport equipment, and get into areas that can be muddy.

## 2020 Capital Budget Project Detail

**Division:** FINANCE DIVISION  
**Project Number:** 720223

**Department:** 5065 Energy Services  
**Project Title:** PRJ - Power Meter

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	5,660
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>5,660</b>

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**Project Description**      A PMI 330 power quality meter to replace an obsolete PMI meter.

**Project Justification**      Energy Services requires replacement of an existing power meter as the unit has lost key functionality and the manufacturer says repair will not be feasible due to the vintage of the equipment.

# **Electric Resources      Capital**

**2020 Capital Budget  
Division Summary  
CAP - ELECTRIC RESOURCES DIVISION**

Project	2020 Adopted Budget
714331 PRJ - DP Generation Upgrade	678,000
714332 PRJ - DP Project Upgrade	3,922,000
720224 PRJ - DP Tug Boat Re-Power	14,200
720225 PRJ - DP Security Fencing	31,600
720226 PRJ - DP Building Physical Security	3,800
720227 PRJ - DP Camera Upgrades	5,000
720228 PRJ - DP Housing AC Replacement	13,000
720229 PRJ - DP Cavitation Repair	237,000
720230 PRJ - DP Survey Prisms	7,100
<b>CAP - 6068 CAP - Don Pedro</b>	<b>4,911,700</b>
720231 PRJ - Ripon Chip Detectors	86,444
720232 PRJ - McClure Operation Cameras	59,506
<b>CAP - 6071 CAP - McClure &amp; Ripon Generation</b>	<b>145,950</b>
720233 PRJ - Woodland Facilities Update	426,699
<b>CAP - 6072 CAP - Woodland Generation</b>	<b>426,699</b>
<b>CAP - 60 CAP - ELECTRIC RESOURCES DIVISION</b>	<b>5,484,349</b>

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 710782

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP/La Grange FERC Relicense

Approved Budget in Prior Years	32,452,154
Total Project Budget Inception to Completion	32,452,154

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
Totals	0

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**Project Description**      Don Pedro FERC Relicensing project.

**Project Justification**      Continue work on FERC Relicensing project. FERC relicensing contractor services split with TID.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 714331

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Generation Upgrade

Approved Budget in Prior Years	520,900			2020	
Additional Amount Requested in Current Budget Year	678,000			Adopted	
Estimated Amount Required in Future Budget Cycles	29,808,000			Budget	
Total Project Budget Inception to Completion	31,006,900				
		Labor & Benefits		0	
		Materials & Supplies		0	
		Outside Services		678,000	
		Seminars & Meetings		0	
		Administrative & General		0	
		MID Equipment		0	
		Totals		678,000	

<b>Project Description</b>	Engineering studies and preliminary design for turbine/generation upgrades associated with relicensing.
<b>Project Justification</b>	The existing turbine/generator sets are near the end of their user lifecycles after 45 years of service. The generation equipment will need to be upgraded/replaced to continue reliable service for another 30-40 years. Delays in the FERC relicensing have pushed the schedule out for engineering design associated with repowering the Don Pedro facility.
<b>Applicable Policy</b>	Reliability of Power Supply, meet MID's long term resource goals, Don Pedro Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 714332

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Project Upgrade

Approved Budget in Prior Years	12,638,800
Additional Amount Requested in Current Budget Year	3,922,000
Estimated Amount Required in Future Budget Cycles	4,432,000
Total Project Budget Inception to Completion	20,992,800

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	3,922,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>3,922,000</b>

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<b>Project Description</b>	Necessary project upgrades associated with the aging plant for safe and continued operation of the plant. Includes power house gantry crane refurbishment, replacement of trunnion bearings, installation of new Unit #4 turbine shut off valve, recoating of penstock, etc.
<b>Project Justification</b>	The Don Pedro plant, tunnels and dam are 45 years old. An assessment of the facilities has revealed many areas throughout the project that must be repaired/refurbished over the next several years in order to continue safe/reliable operation for the next 30-40 years.
<b>Applicable Policy</b>	Reliability of Power Supply, meet MID's long term resource goals, Don Pedro Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720224

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Tug Boat Re-Power

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	14,200
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>14,200</b>

- 
- Project Description**      Replace tug boat diesel engine with John Deere 4045TFM85 marine engine.
  - Project Justification**      The tug boat used for floating debris mitigation is aging and is not compliant with current EPA standards.
  - Applicable Policy**      Compliance with Don Pedro FERC License. DPOC Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720225

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Security Fencing

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	31,600
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>31,600</b>

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<b>Project Description</b>	Install new security fencing around microwave tower and tower building. Includes heavy rock drilling for fence posts and vendor costs for identifying ground grid.
<b>Project Justification</b>	Physical security improvements identified in FERC required security assessment.
<b>Applicable Policy</b>	Compliance with FERC License. DPOC Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720226

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Building Physical Security

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	3,800
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>3,800</b>

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**Project Description**      Re-key Don Pedro buildings and gate house. Replace door handles to ADA lever sets where needed.

**Project Justification**      Physical security improvements (part of security upgrades before plant rehab).

**Applicable Policy**      DPOC Operating Agreement

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720227

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Camera Upgrades

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	5,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
Totals	5,000

**Project Description**      Upgrade cameras at the power plant and add additional cameras to microwave building interior.

**Project Justification**      Physical security improvements.

**Applicable Policy**      FERC License. Don Pedro Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720228

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Housing AC Replacement

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	13,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>13,000</b>

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**Project Description**      Upgrade the current air conditioning units on 2 of the houses provided for the Don Pedro staff.

**Project Justification**      All houses have original AC systems (early 70's vintage). This project will upgrade 2 of the houses to new Freon-free systems.

**Applicable Policy**      Don Pedro Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720229

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Cavitation Repair

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	237,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>237,000</b>

**Project Description**      Repair cavitation on turbine runner.

**Project Justification**      Each unit is removed from service and sent to shop for extensive cavitation (welding) repair approximately every 5 years.

**Applicable Policy**      Reliability of Power Supply. Don Pedro Operating Agreement.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720230

**Department:** 6068 Don Pedro  
**Project Title:** PRJ - DP Survey Prisms

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	7,100
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>7,100</b>

**Project Description**      Procure survey prisms.

**Project Justification**    Improve efficiency of annual survey markers.

**Applicable Policy**        Cost savings. Decrease ongoing labor for future annual surveys.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720231

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - Ripon Chip Detectors

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	75,944
Outside Services	10,500
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>86,444</b>

**Project Description**      Install an on-line debris monitoring system for both units at Ripon.

**Project Justification**      The system will monitor debris in an oil system and provide early indications of component wear.

**Applicable Policy**      Reliability of power supply.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720232

**Department:** 6071 McClure & Ripon Generation  
**Project Title:** PRJ - McClure Operation Cameras

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	44,506
Outside Services	15,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>59,506</b>

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**Project Description**      Install and upgrade existing security camera system.

**Project Justification**      Improve operator visibility of plant.

**Applicable Policy**      Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC RESOURCES DIVISION  
**Project Number:** 720233

**Department:** 6072 Woodland Generation  
**Project Title:** PRJ - Woodland Facilities Update

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	187,999
Outside Services	238,700
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>426,699</b>

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<b>Project Description</b>	Update the Woodland Generation Station control room and support facilities (break room, locker room and upstairs conference room).
<b>Project Justification</b>	The original Woodland 1 facilities need updating to match the growth in staff and equipment that has occurred in the 26 years since originally installed.
<b>Applicable Policy</b>	Reliability of Electric Supply.

# **Transmission & Distribution Capital**

## 2020 Capital Budget Division Summary

### CAP - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION

Project	2020 Adopted Budget
666001 PRJ - RC-Overhead Services	522,639
666002 PRJ - RC-Underground Services	314,810
666003 PRJ - RC-Overhead Pvt Lighting (9000 Lumen)	42,743
666005 PRJ - RC-Transm-Towers/Poles/Fixtures/Cond/Devices	7,756
666006 PRJ - RC-Dist-Towers/Poles/Fixtures/Cond/Devices	1,084,829
666007 PRJ - RC-Underground Conduits/Conductors/Devices	1,148,479
666008 PRJ - RC-Overhead Transformers	838,792
666009 PRJ - RC-Underground Transformers	1,708,912
7XX106 PRJ - Mountain House Development	1,552,795
7XX107 PRJ - Mountain House Substructure	1,402,924
7XX108 PRJ - Pole Relocations	817,884
7XX109 PRJ - Conduit Installations	1,179,100
7XX111 PRJ - Pole Replace/Restorations	379,696
7XX113 PRJ - Contaminated Transf. Repl.	146,199
7XX123 PRJ - Primary System Improvements	144,321
7XX130 PRJ - OH #6 Copper Replacements	1,036,675
7XX132 PRJ - UG Cable Installation	381,387
7XX139 PRJ - Cap Bank Refurbishments	334,690
719949 PRJ - 230kV Pole Painting-Joint Section	1,000,000
720234 PRJ - Mariposa B48 OH Line Extension	54,239
<b>CAP - 7072 CAP - Line Construction</b>	<b>14,098,871</b>
7XX124 PRJ - Substation Improvements	333,897
720235 PRJ - East Side 115kV Line Diff Relays	174,073
719956 PRJ - Claus Synch Scopes and Synch Check Relays	179,848
719963 PRJ - Remote Access to Substation Relays RTUs LTCs	348,861
720236 PRJ - Paradise B54 12kV OCBreaker Repl	118,023
7XX143 PRJ - Ground Grid Improvements	709,732

## 2020 Capital Budget Division Summary

### CAP - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION

Project	2020 Adopted Budget
7XX144 PRJ - Battery Replacements	215,562
720239 PRJ - Beard Tract Substation-SUB	5,547,469
720240 PRJ - Claus Breaker Failure Relays	261,096
720241 PRJ - Clough Breaker Failure Relays	149,277
720242 PRJ - Hershey Breaker Failure Relays	152,475
720243 PRJ - Stockton Breaker Failure Relays	211,019
720244 PRJ - Transformer Diff Relay Repl-Construction	209,303
720245 PRJ - Industrial Substation-Beard Land Acq	1,000,000
<b>CAP - 7082 CAP - Substation</b>	<b>9,610,636</b>
666012 PRJ - RC-Revenue Meter Equip	797,133
<b>CAP - 7084 CAP - Meter/Transformer</b>	<b>797,133</b>
 <b>CAP - 70 CAP - ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION</b>	 <b><u>24,506,640</u></b>

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666001

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Overhead Services

	2020 Adopted Budget
Labor & Benefits	451,639
Materials & Supplies	47,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	24,000
<b>Totals</b>	<b>522,639</b>

<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666002

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Underground Services

	2020 Adopted Budget
Labor & Benefits	295,810
Materials & Supplies	16,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	3,000
<b>Totals</b>	<b>314,810</b>

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<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666003

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Overhead Pvt Lighting (9000 Lumen)

	2020 Adopted Budget
Labor & Benefits	30,243
Materials & Supplies	10,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	2,500
<b>Totals</b>	<b>42,743</b>

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<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666005

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Transm-Towers/Poles/Fixtures/Cond/Devices

	2020 Adopted Budget
Labor & Benefits	6,056
Materials & Supplies	1,200
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	500
<b>Totals</b>	<b>7,756</b>

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<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666006

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Dist-Towers/Poles/Fixtures/Cond/Devices

	2020 Adopted Budget
Labor & Benefits	726,829
Materials & Supplies	325,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	33,000
<b>Totals</b>	<b>1,084,829</b>

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<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan, MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666007

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Underground Conduits/Conductors/Devices

	2020 Adopted Budget
Labor & Benefits	698,479
Materials & Supplies	430,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	20,000
<b>Totals</b>	<b>1,148,479</b>

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<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	This provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666008

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Overhead Transformers

	2020 Adopted Budget
Labor & Benefits	464,792
Materials & Supplies	350,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	24,000
<b>Totals</b>	<b>838,792</b>

<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666009

**Department:** 7072 Line Construction  
**Project Title:** PRJ - RC-Underground Transformers

	2020 Adopted Budget
Labor & Benefits	683,912
Materials & Supplies	1,000,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	25,000
<b>Totals</b>	<b>1,708,912</b>

<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX106

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Mountain House Development

	2020 Adopted Budget
Labor & Benefits	512,795
Materials & Supplies	1,000,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	40,000
<b>Totals</b>	<b>1,552,795</b>

<b>Project Description</b>	Install electrical distribution system in the Mountain House community.
<b>Project Justification</b>	The extension of the electrical infrastructure to serve new business growth in the Mountain House community is an inherent obligation of MID.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan; MID Service Rules; MID Agreement with MHCSD; Obligation to Serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX107

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Mountain House Substructure

	2020 Adopted Budget
Labor & Benefits	202,924
Materials & Supplies	200,000
Outside Services	1,000,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>1,402,924</b>

<b>Project Description</b>	Install substructure facilities within the Mountain House community.
<b>Project Justification</b>	Installation of the infrastructure in the Mountain House community including conduits, boxes, manholes and vaults is an inherent obligation of MID.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan; MID Service Rules; MID Agreement with MHCSD; Obligation to Serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX108

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Pole Relocations

	2020 Adopted Budget
Labor & Benefits	652,884
Materials & Supplies	150,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	15,000
<b>Totals</b>	<b>817,884</b>

<b>Project Description</b>	Provide labor, materials, and equipment needed to design and construct electric line relocations necessary as a result of a County or City road project conducted for the safety of the traveling public.
<b>Project Justification</b>	By agreement of legal staffs of City, County, and MID - MID is legally obligated to pay for City and County pole relocations when those poles are located in City or County road right of way and are needed for the safety of the traveling public.
<b>Applicable Policy</b>	Legal Requirement

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX109

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Conduit Installations

	2020 Adopted Budget
Labor & Benefits	524,100
Materials & Supplies	175,000
Outside Services	400,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	80,000
<b>Totals</b>	<b>1,179,100</b>

<b>Project Description</b>	Install conduits for direct buried primary and secondary cable throughout the District.
<b>Project Justification</b>	In the mid-1990's, the first round of cable injection work was performed on direct buried primary cable. Once cables are injected they cannot be injected again, therefore when the cables fail they need to be repaired or replaced. This project is to install conduits at these locations in order to replace the failed cables. This project may also address installing conduits for direct buried secondary services.
<b>Applicable Policy</b>	Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX111

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Pole Replace/Restorations

	2020 Adopted Budget
Labor & Benefits	339,696
Materials & Supplies	35,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	5,000
<b>Totals</b>	<b>379,696</b>

**Project Description**      Replace or restore old wood poles which have deteriorated to the point where they can no longer safely function.

**Project Justification**      To comply with General Order 165.

**Applicable Policy**      Compliance with General Order 165; Public Safety.

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX113

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Contaminated Transf. Repl.

	2020 Adopted Budget
Labor & Benefits	101,199
Materials & Supplies	40,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	5,000
<b>Totals</b>	<b>146,199</b>

<b>Project Description</b>	From time to time distribution transformers are discovered with levels of contamination not suited for their application. These transformers are associated with a specific manufacturer during certain time periods.
<b>Project Justification</b>	Replacement of the transformers as they are discovered reduces the cost of transformer replacements because the work can usually be scheduled during normal District business hours. Replacements before rupture also reduces the cost of contamination clean up.
<b>Applicable Policy</b>	MID Business Plan (environmental protection)

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX123

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Primary System Improvements

	2020 Adopted Budget
Labor & Benefits	84,321
Materials & Supplies	50,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	10,000
<b>Totals</b>	<b>144,321</b>

<b>Project Description</b>	Various improvements to the primary system (12kV, 17kV, 21kV) throughout the District service territory.
<b>Project Justification</b>	This project is to make improvements on the distribution system that are identified and materialize throughout the year. Some of these improvements include switch installations, reframing poles, minor reconductors, and possible wildlife protection implementation. These are intended to improve system reliability and reduce outages.
<b>Applicable Policy</b>	Reliability; Public Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX130

**Department:** 7072 Line Construction  
**Project Title:** PRJ - OH #6 Copper Replacements

	2020 Adopted Budget
Labor & Benefits	926,675
Materials & Supplies	100,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	10,000
<b>Totals</b>	<b>1,036,675</b>

**Project Description**      Replace #6 copper overhead primary cable with #4 ACSR overhead primary cable.

**Project Justification**      Replace #6 copper overhead primary cable with #4 ACSR cable for reliability and safety.

**Applicable Policy**      Reliability; Public Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX132

**Department:** 7072 Line Construction  
**Project Title:** PRJ - UG Cable Installation

	2020 Adopted Budget
Labor & Benefits	301,387
Materials & Supplies	75,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	5,000
<b>Totals</b>	<b>381,387</b>

<b>Project Description</b>	Install underground primary cable throughout the District.
<b>Project Justification</b>	Underground conduit systems have been installed throughout the District in years past. These conduits were installed in areas that originally had direct buried primary cable installed and may have been injected. As of today, the majority of the conduits have not been populated by new primary cable, having the original direct buried cable still providing service. This project is for the installation of new primary cable in these conduit systems.
<b>Applicable Policy</b>	T&D Five-Year Plan; Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX139

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Cap Bank Refurbishments

	2020 Adopted Budget
Labor & Benefits	139,690
Materials & Supplies	185,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	10,000
<b>Totals</b>	<b>334,690</b>

<b>Project Description</b>	Replace locally controlled distribution line capacitor banks with new automated controlled capacitor banks.
<b>Project Justification</b>	The existing distribution system line capacitors are locally controlled and can only be interrogated in the field. This project will make the line capacitors operable from the Control Room and will improve the system reliability while reducing system losses. It will reduce field inspections and interrogations since the data and status will be accessible via SCADA. It will also be easier to identify which banks become inoperable for quicker repairs.
<b>Applicable Policy</b>	T&D Five-Year Plan; Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 719949

**Department:** 7072 Line Construction  
**Project Title:** PRJ - 230kV Pole Painting-Joint Section

Approved Budget in Prior Years	1,000,000		2020
Additional Amount Requested in Current Budget Year	1,000,000		Adopted
Estimated Amount Required in Future Budget Cycles	3,000,000		Budget
Total Project Budget Inception to Completion	5,000,000		
		Labor & Benefits	0
		Materials & Supplies	0
		Outside Services	1,000,000
		Seminars & Meetings	0
		Administrative & General	0
		MID Equipment	0
		Totals	1,000,000

<b>Project Description</b>	Paint poles and repair miscellaneous hardware issues with the Westley/Walnut/Parker 230kV transmission line. This project is for MID/TID jointly-owned poles from Westley Station to Redwood Junction. TID will manage the project for this jointly-owned section.
<b>Project Justification</b>	Due to large-scale corrosion issues identified on the tubular steel poles, repainting will extend the life of the Districts' assets. The project will encompass installation of scaffolding, shrink-wrapped containment, abrasive blasting, and coating with a three-coat paint system with a 30-year life expectancy and a 10-year warranty. The painting work will be performed by a contractor. Any necessary pole line hardware repairs discovered as part of the project will be performed as part of this project.
<b>Applicable Policy</b>	T&D Five-Year Plan

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720234

**Department:** 7072 Line Construction  
**Project Title:** PRJ - Mariposa B48 OH Line Extension

	2020 Adopted Budget
Labor & Benefits	43,239
Materials & Supplies	10,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	1,000
Totals	54,239

<b>Project Description</b>	Extend the existing overhead Mariposa B48 circuit east along Leckron Road with 636 AA wire.
<b>Project Justification</b>	Due to the continued growth and lack of offload options in the southeast part of the industrial tract, the Mariposa B48 line extension is needed to improve the Claus and Mariposa substation contingencies and the Claus B48 feeder contingency. Reliability is key for this area because the majority of the load is industrial.
<b>Applicable Policy</b>	T&D Five-Year Plan; Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX124

**Department:** 7082 Substation  
**Project Title:** PRJ - Substation Improvements

	2020 Adopted Budget
Labor & Benefits	178,897
Materials & Supplies	151,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	4,000
<b>Totals</b>	<b>333,897</b>

<b>Project Description</b>	Improvements to various substation equipment that experience unexpected failures.
<b>Project Justification</b>	Substation equipment throughout the District experience unexpected failures throughout the year that cannot be captured within the planned replacement process, such as circuit breakers, substation batteries, LTC controllers, and capacitor banks, which must be capitalized.
<b>Applicable Policy</b>	Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720235

**Department:** 7082 Substation  
**Project Title:** PRJ - East Side 115kV Line Diff Relays

	2020 Adopted Budget
Labor & Benefits	139,493
Materials & Supplies	34,580
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>174,073</b>

<b>Project Description</b>	Install line current differential relays on the Standiford-Claus and Standiford-Santa Cruz 115kV lines.
<b>Project Justification</b>	The Standiford-Claus and Standiford-Santa Cruz 115kV lines are Bulk Electric System lines and do not have high-speed tripping. NERC PRC-004 violations will be avoided. The proposed current differential relays would provide high-speed tripping, easier coordination, and reclosing functionality. With high-speed tripping, less stress exists on the 69kV and 115kV systems and higher reliability is achieved. The East Side Fiber Ring 7 was partly justified by the high-speed protection needs.
<b>Applicable Policy</b>	T&D Five-Year Plan; Reliability; NERC Compliance

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 719956

**Department:** 7082 Substation  
**Project Title:** PRJ - Claus Synch Scopes and Synch Check Relays

Approved Budget in Prior Years	204,895			2020	
Additional Amount Requested in Current Budget Year	179,848			Adopted	
Total Project Budget Inception to Completion	384,743			Budget	
		Labor & Benefits		168,848	
		Materials & Supplies		0	
		Outside Services		7,000	
		Seminars & Meetings		0	
		Administrative & General		0	
		MID Equipment		4,000	
		Totals		179,848	

<b>Project Description</b>	Install Synch Scopes and Synch-Check Relays at Claus Substation on the 69kV system.
<b>Project Justification</b>	Allow Dispatch to synch the 69kV system at various locations when systems are islanded or separated. This allows Dispatch to synch possible islands and possible large separations of the system without dropping substation loads. Power Operations requested this project as part of their annual system assessment.
<b>Applicable Policy</b>	Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 719963

**Department:** 7082 Substation  
**Project Title:** PRJ - Remote Access to Substation Relays RTUs LTCs

Approved Budget in Prior Years	684,706			2020
Additional Amount Requested in Current Budget Year	348,861			Adopted
Estimated Amount Required in Future Budget Cycles	335,087			Budget
Total Project Budget Inception to Completion	1,368,654			
		Labor & Benefits		299,461
		Materials & Supplies		9,000
		Outside Services		40,400
		Seminars & Meetings		0
		Administrative & General		0
		MID Equipment		0
		Totals		348,861

<b>Project Description</b>	Add remote access for all Substation Relays, Remote Terminal Units (RTUs), and Load Tap Changers (LTCs) and add Satellite-Synchronized Clocks at each station for these devices.
<b>Project Justification</b>	Establishing remote access to these devices will provide event records, fault locations, access to equipment settings and the ability to troubleshoot problems remotely. Currently, in order to obtain this information, Substation personnel must physically go to the Substation in question and manually collect the information. Having remote access will allow for immediate access to greater details during an event. This will improve the reliability on the system and eliminate the need to send personnel on site to obtain the information. The clocks are needed to analyze the correct operation of protective relays, breakers, LTCs, communication equipment, generators, and capacitors during faults and disturbances. The relays and RTUs will all be on the same time so multiple event reports can be analyzed concurrently. All utilities have their intertie substations with their relays and RTUs on satellite clocks for proper synchronization of events.
<b>Applicable Policy</b>	Reliability

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720236

**Department:** 7082 Substation  
**Project Title:** PRJ - Paradise B54 12kV OCBreaker Repl

	2020 Adopted Budget
Labor & Benefits	77,023
Materials & Supplies	36,000
Outside Services	5,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>118,023</b>

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<b>Project Description</b>	Removal of existing 12kV oil circuit breaker B54 at Paradise Substation and replacing it with a newer technology vacuum circuit breaker.
<b>Project Justification</b>	The circuit breaker has come towards the end of its useful life. It has a history of ongoing and repetitive issues. Maintaining it has become increasingly difficult and spare parts are obsolete or unavailable.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX143

**Department:** 7082 Substation  
**Project Title:** PRJ - Ground Grid Improvements

	2020 Adopted Budget
Labor & Benefits	395,657
Materials & Supplies	314,075
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>709,732</b>

<b>Project Description</b>	This project will address the recommendation of ground grid evaluation - such as crushed rocks, installation and bonding of ground mat, bonding of fences, providing isolation between MID and non-MID fences, replacement of damaged grounding conductors, use of effective connectors, etc.
<b>Project Justification</b>	Ground grids have not been evaluated since they were built. This project will reinforce the effectiveness of the existing ground grids inside the substation. It will help to eliminate any potential hazards for employees and the public.
<b>Applicable Policy</b>	Public Safety; T&D Five-Year Plan

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 7XX144

**Department:** 7082 Substation  
**Project Title:** PRJ - Battery Replacements

	2020 Adopted Budget
Labor & Benefits	149,962
Materials & Supplies	65,600
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>215,562</b>

<b>Project Description</b>	Remove existing valve regulated lead acid (VRLA) and nickel cadmium (NiCd) batteries and replace them with new, vented lead acid (VLA) batteries at various substations.
<b>Project Justification</b>	Some VLRA batteries in MID substations have failed load tests. They have been known to fail abruptly. VRLA batteries also have passed their useful life. NiCd batteries have been known to have discharge issues and thermal runaway. Characteristics of both types of batteries make them unpredictable and unreliable and they will be replaced by VLA batteries. Batteries are a critical component of substations for proper and safe operation.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan; Public Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720239

**Department:** 7082 Substation  
**Project Title:** PRJ - Beard Tract Substation-SUB

Estimated Amount Required in Future Budget Cycles	2,205,015		2020
Total Project Budget Inception to Completion	7,752,484		Adopted
			Budget
		Labor & Benefits	159,469
		Materials & Supplies	1,078,000
		Outside Services	4,310,000
		Seminars & Meetings	0
		Administrative & General	0
		MID Equipment	0
		Totals	5,547,469

<b>Project Description</b>	Build a new substation containing (1) 69/12kV 12 MVA transformer with (4) 12kV feeders and (1) 12kV 3.6MVAR cap bank.
<b>Project Justification</b>	A new substation is proposed in the Beard Industrial Tract area due to projected large load growth. This load growth will cause station contingency overload issues for both the Claus and Mariposa substations. New industrial customer load has materialized and additional load is projected in the near future. This new substation will address Claus/Mariposa station and feeder contingency issues. The new substation will also supply any new customer load in the area.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720240

**Department:** 7082 Substation  
**Project Title:** PRJ - Claus Breaker Failure Relays

	2020 Adopted Budget
Labor & Benefits	41,596
Materials & Supplies	14,500
Outside Services	204,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	1,000
<b>Totals</b>	<b>261,096</b>

**Project Description**      Install breaker failure relays at Claus Substation.

**Project Justification**      There are unprotected zones of protection during breaker failure scenarios which could cause major equipment damage. There are also long clearing times during other breaker failure scenarios that would negatively affect generation and customers. By installing breaker failure relays, the unprotected zones are now protected and the long clearing times are significantly reduced.

**Applicable Policy**      Reliability; T&D Five-Year Plan; Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720241

**Department:** 7082 Substation  
**Project Title:** PRJ - Clough Breaker Failure Relays

	2020 Adopted Budget
Labor & Benefits	32,277
Materials & Supplies	8,000
Outside Services	108,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	1,000
<b>Totals</b>	<b>149,277</b>

**Project Description**      Install breaker failure relays at Clough Substation.

**Project Justification**      There are unprotected zones of protection during breaker failure scenarios which could cause major equipment damage. There are also long clearing times during other breaker failure scenarios that would negatively affect generation and customers. By installing breaker failure relays, the unprotected zones are now protected and the long clearing times are significantly reduced.

**Applicable Policy**      Reliability; T&D Five-Year Plan; Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720242

**Department:** 7082 Substation  
**Project Title:** PRJ - Hershey Breaker Failure Relays

	2020 Adopted Budget
Labor & Benefits	41,825
Materials & Supplies	13,150
Outside Services	96,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	1,500
<b>Totals</b>	<b>152,475</b>

<b>Project Description</b>	Install breaker failure relays at Hershey Substation, radio communication from Hershey to Parker, and fiber communication from Parker to Claus.
<b>Project Justification</b>	There are unprotected zones of protection during breaker failure scenarios which could cause major equipment damage. There are also long clearing times during other breaker failure scenarios that would negatively affect generation and customers. By installing breaker failure relays, the unprotected zones are now protected and the long clearing times are significantly reduced.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan; Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720243

**Department:** 7082 Substation  
**Project Title:** PRJ - Stockton Breaker Failure Relays

	2020 Adopted Budget
Labor & Benefits	43,769
Materials & Supplies	10,250
Outside Services	156,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	1,000
<b>Totals</b>	<b>211,019</b>

**Project Description**      Install breaker failure relays at Stockton Substation.

**Project Justification**      There are unprotected zones of protection during breaker failure scenarios which could cause major equipment damage. There are also long clearing times during other breaker failure scenarios that would negatively affect generation and customers. By installing breaker failure relays, the unprotected zones are now protected and the long clearing times are significantly reduced.

**Applicable Policy**      Reliability; T&D Five-Year Plan; Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720244

**Department:** 7082 Substation  
**Project Title:** PRJ - Transformer Diff Relay Repl-Construction

	2020 Adopted Budget
Labor & Benefits	175,223
Materials & Supplies	34,080
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>209,303</b>

<b>Project Description</b>	Replace the existing electromechanical transformer differential relay with a microprocessor transformer differential relay.
<b>Project Justification</b>	The existing transformer differential relays have de-sensitizing circuits and built-in time delays. The goal is to eliminate potential personnel safety issues and improve reliability.
<b>Applicable Policy</b>	Reliability; T&D Five-Year Plan; Safety

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 720245

**Department:** 7082 Substation  
**Project Title:** PRJ - Industrial Substation-Beard Land Acq

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	1,000,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>1,000,000</b>

<b>Project Description</b>	Purchase land to construct a new substation in the Beard Industrial Tract area.
<b>Project Justification</b>	A new substation is proposed in the Beard Industrial Tract area due to projected large load growth. This load growth will cause station contingency overload issues for both the Claus and Mariposa substations. New industrial customer load has materialized and additional load is projected in the near future. This new substation will address Claus/Mariposa station and feeder contingency issues. The new substation will also supply any new customer load in the area.
<b>Applicable Policy</b>	T&D Five-Year Plan; Reliability; Obligation to Serve

## 2020 Capital Budget Project Detail

**Division:** ELECTRIC TRANSMISSION AND DISTRIBUTION DIVISION  
**Project Number:** 666012

**Department:** 7084 Meter/Transformer  
**Project Title:** PRJ - RC-Revenue Meter Equip

	2020 Adopted Budget
Labor & Benefits	85,133
Materials & Supplies	710,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	2,000
<b>Totals</b>	<b>797,133</b>

<b>Project Description</b>	Total capital costs of providing service to new customers. Various accounts are used to capture the costs based on the type of service requested.
<b>Project Justification</b>	The provision of electric service to new residential and business development is an inherent obligation of electric utilities. This is critical to the economic vitality of the communities that MID serves. Materials include meters for new installs and replacements, intertie meters, isolation relays and rotary switches, APs and relays, and SEL equipment for NERC compliance. Expected increase in home building and increase in meter failures as we approach end of life for the meters.
<b>Applicable Policy</b>	MID Business Plan; T&D Five-Year Plan; MID Service Rules; Obligation to serve.

**Water Operations**

**Capital**

## 2020 Capital Budget Division Summary

### CAP - WATER OPERATIONS DIVISION

Project	2020 Adopted Budget
7XX114 PRJ - Don Pedro Recreation Agency	229,592
<b>CAP - 8010 CAP - Water Operations</b>	<b>229,592</b>
7XX125 PRJ - Waterford Lower Main Lining	72,060
7XX126 PRJ - SCADA Automation	150,000
7XX115 PRJ - District Pipeline Repl	449,183
7XX116 PRJ - Pump Modernization	546,289
7XX118 PRJ - Overpour Weirs	224,883
7XX137 PRJ - Measuring Gate Calibration	61,299
<b>CAP - 8040 CAP - Irrigation Services</b>	<b>1,503,715</b>
<b>CAP - 80 CAP - WATER OPERATIONS DIVISION</b>	<b>1,733,307</b>

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX114

**Department:** 8010 Water Operations Department  
**Project Title:** PRJ - Don Pedro Recreation Agency

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	229,592
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>229,592</b>

---

<b>Project Description</b>	MID portion of the capital budget for the Don Pedro Recreation Agency.
<b>Project Justification</b>	Don Pedro Recreation Agency Operating Agreement specifies that MID, Turlock Irrigation District and the City and County of San Francisco share in the operating expenses or capital improvements. MID's share is 15.23%. Increase due to \$1 million Swimming Lagoon Filtration.
<b>Applicable Policy</b>	Don Pedro Recreation Agency Operating Agreement - MID Board Resolution 87-164

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX125

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Waterford Lower Main Lining

---

	2020 Adopted Budget
Labor & Benefits	37,060
Materials & Supplies	35,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>72,060</b>

---

**Project Description**      The Waterford Lower Main Lining Project is an ongoing effort to concrete line the entire length of the Waterford Lower Main Canal.

**Project Justification**      Concrete lining may reduce seepage.

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX126

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - SCADA Automation

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	75,000
Outside Services	75,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>150,000</b>

**Project Description**      Completion of critical SCADA site upgrades and new installations in accordance with CWRMP.

**Project Justification**      Consistent with CWRMP.

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX115

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - District Pipeline Repl

	2020 Adopted Budget
Labor & Benefits	204,183
Materials & Supplies	240,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	5,000
<b>Totals</b>	<b>449,183</b>

**Project Description**      Replacement of aging MID irrigation pipeline conveyance infrastructure.

**Project Justification**      Pipelines must be replaced to ensure proper operation and conveyance of irrigation water.

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX116

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Pump Modernization

---

	2020 Adopted Budget
Labor & Benefits	25,289
Materials & Supplies	52,000
Outside Services	464,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	5,000
Totals	546,289

---

**Project Description**      Pump rehabilitation and modernization generally consistent with recommendations presented in 2007 Wellfield Optimization Project.

**Project Justification**      Necessary to ensure optimum operational efficiency.

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX118

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Overpour Weirs

	2020 Adopted Budget
Labor & Benefits	106,883
Materials & Supplies	105,000
Outside Services	8,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	5,000
<b>Totals</b>	<b>224,883</b>

---

**Project Description**      Modernization as determined necessary by Irrigation Field Services and Civil Engineering. Includes \$15,000 for purchase and installation of Sontek device.

**Project Justification**      Accurate flow measurement and control allows for improved water management and conservation.

## 2020 Capital Budget Project Detail

**Division:** WATER OPERATIONS DIVISION  
**Project Number:** 7XX137

**Department:** 8040 Irrigation Services  
**Project Title:** PRJ - Measuring Gate Calibration

	2020 Adopted Budget
Labor & Benefits	31,299
Materials & Supplies	30,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>61,299</b>

---

**Project Description**      Staff is proposing continued allocation of funds associated with compliance with the water measurement component of SBx7-7. This is only a stop gap measure until a long-term comprehensive compliance plan and funding is approved by the Board.

**Project Justification**      Water Measurement Regulation.

**Domestic Water**

**Capital**

## 2020 Capital Budget Division Summary

### CAP - DOMESTIC WATER DIVISION

Project	2020 Adopted Budget
720246 PRJ - Lab - Spectrophotometer	25,000
720247 PRJ - PSP Replacement	90,000
720248 PRJ - Filter Effluent Valve Actuators	25,000
720249 PRJ - Membrane Valve Actuators	125,000
720250 PRJ - Switchgear Upgrade	400,000
720251 PRJ - MEM Blower	300,000
<b>CAP - 8150 CAP - Modesto Domestic Water</b>	<b>965,000</b>
<b>CAP - 81 CAP - DOMESTIC WATER DIVISION</b>	<b>965,000</b>

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 720246

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Lab - Spectrophotometer

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	25,000
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>25,000</b>

**Project Description**      UV-VIS Spectrophotometer. Direct replacement of current equipment past its life cycle.

**Project Justification**      Process control and regulatory compliance. Operation of Phase Two plant.

**Applicable Policy**      State and Federal Drinking Water Standards and AWWA Standards.

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 720247

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - PSP Replacement

---

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	45,000
Outside Services	45,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>90,000</b>

---

**Project Description**      Replacement of 3 plant service pumps.

**Project Justification**      Equipment at end of life cycle.

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 720248

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Filter Effluent Valve Actuators

---

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	25,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>25,000</b>

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**Project Description**      Replacement of conventional filter effluent valves

**Project Justification**      Equipment at end of life cycle.

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** U00359

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - STA Basin Wall

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	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
Totals	0

---

**Project Description**      Removal of temporary wall from Phase II construction/testing.

**Project Justification**      Wall needs to be removed due to corrosion.

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 720249

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Membrane Valve Actuators

---

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	125,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>125,000</b>

---

**Project Description**      Replacement of 25 valve actuators.

**Project Justification**      Model of valve not supported, not adjustable.

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 720250

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - Switchgear Upgrade

---

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	400,000
Seminars & Meetings	0
Administrative & General	0
MID Equipment	0
<b>Totals</b>	<b>400,000</b>

---

**Project Description**      Upgrade of electronic relays in 12KV switchgear.

**Project Justification**      Existing equipment obsolete in Dec. 2019.

## 2020 Capital Budget Project Detail

**Division:** DOMESTIC WATER DIVISION  
**Project Number:** 720251

**Department:** 8150 Modesto Domestic Water  
**Project Title:** PRJ - MEM Blower

---

	2020 Adopted Budget
Labor & Benefits	0
Materials & Supplies	0
Outside Services	0
Seminars & Meetings	0
Administrative & General	0
MID Equipment	300,000
<b>Totals</b>	<b>300,000</b>

---

**Project Description**      Membrane Blower upgrade.

**Project Justification**      More air resources necessary for membrane plant.



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# The Greening of Paradise Valley

## The First 100 Years of the Modesto Irrigation District

The Fruits of Victory - Chapter 14

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Long before the battle for full retail distribution of energy had ended, the Modesto Irrigation District began to harvest the fruits of victory.

Less than four years after MID power first was delivered to Modesto homes, farms and businesses, net profits from the district's electrical sales were being used to retire the bonds which had financed the development of the irrigation and electrical systems.

In 1954 as Stanislaus County's centennial year marked the transformation of a desert into one of the nation's most prosperous farming areas, the final payment was made on more than \$5 million in MID bonds accumulated over nearly three-quarters of a century.

Virtually all of the principal had been paid from power revenues. Electrical profits were first applied to the retirement of irrigation and electrical bonds in 1927 with a \$10,000 transfer. By July 1, 1954, when the final bond redemption payment was made, \$4,817,808 in energy sale profits had been committed to retiring the bonded debt.

Financing the operations of the district has ranged from the initial out-of-pocket contributions by Robert McHenry, its first board president, and others to get things started to the \$18.5-million bond issue floated in 1961 for the construction of New Don Pedro Dam.

In the first 67 years after the MID's formation, voters had approved 14 bond issues to finance the development of irrigation and electrical systems. The first was on December 14, 1887, and \$800,000 issue whose value was almost destroyed by the subsequent battle royal over the very life of the district. After the turn of the century when pro-irrigationists recaptured control of the district, a second issue had to be voted to refinance those original bonds.

Following that, an even-dozen bond issues were approved between 1909 and 1934. The final payments made in 1954 were on a 1914 issue totaling \$610,000, which had financed the first major upgrading of the irrigation system undertaken by the MID after the basic works were completed in 1904.

The district's excellent record of retiring debt by power revenue profits was so successful and well known that when the \$18.5 million bond issue for New Don Pedro went to a vote on November 7, 1961, the voters' approval, 11,231 yes to 328 no, set a record that stands today, a 97 percent majority. Overwhelming approval also was given the most

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recent bond issue proposed - \$14.2 million for the second unit of the McClure Generation Station in a June 5, 1979, election, 5,361 yes to 573 no.

At the same time that retail power revenues were retiring electrical and irrigation system bonds, even larger amounts of the electrical profits were subsidizing irrigation operations and maintenance.

Starting in 1938, power revenues were transferred annually to the irrigation department. Sixteen years later when the district celebrated its freedom from bonded indebtedness, \$5,367,229 from this source had been invested in irrigation development and operation. The policy continues to this day.

The transfer of power revenues permitted a steady reduction of irrigation taxes.

In 1935 the taxes were slashed from \$6.40 per \$100 assessed valuation of property to \$2.76. Three years later, taxes were down to \$2.40 and soon thereafter to \$1.50. This rate prevailed for 16 years throughout World War II and the post war years when other districts were increasing water charges repeatedly. At the same time, assessed valuations of only \$80 per acre had been unchanged since 1915, even though the land was selling for as much as \$1,000 per acre. Thus, irrigators were receiving their annual supplies of water for a bare \$1.20 per acre.

In 1959 irrigation taxes were canceled.

"It was more an *irritation* tax than an irrigation tax," explained Thomas K. Beard, who early in his 16 years as a director representing the Modesto division led the effort to eliminate the tax. He reasoned:

The amount of money generated by the tax was less than the cost of collecting it. So, it just made good business sense to eliminate an irritation, although the \$1.50 to \$2.50 a year they were taxed probably was the only reminder that the people of the City of Modesto had that they were a part of the MID .

Today the district remains tax free, although in 1976 an irrigation water-user charge was adopted.

In most years since 1961 the investment of electrical profits in irrigation operations has exceeded \$1 million, some years nearly \$2 million.

The retirement of irrigation and electrical bonds and the support of the irrigation operations through power revenues were accomplished while the MID maintained one of the lowest electrical rate schedules in the nation.

A 1957 Federal Power Commission survey revealed that Modestans were using more energy and paying less for it than most other Californians. Electrical rates in the MID were well below state and national levels, even though rates had not changed since the mid-1930s. During that time, the cost of living rose 18 percent in the postwar decade.

Even when San Francisco increased its wholesale charges for Hetch Hetchy power by 33 percent in 1960, the MID was able to hold the line on rates. The first retail electrical rate increase in the 50-year history of the department came in January 1974, based on recommendations of a

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financial consultant who urged that the revenue from electrical sales be increased. Ironically, after a half century of no increases, the weather forced rate increases in each of the next four years. The prolonged drought forced the MID to turn to expensive PG&E power purchases to meet the local consumer demands.

Rates were reduced once the drought was over and today remain well below state and national averages.

The revenue gains were due entirely to the rapid rise in the number of MID power users and their ever-increasing energy consumption. This growth increased steadily in spite of the great depression. In 1938, for instance, a record-breaking gain was attributed primarily to the installation that year of 408 new electric ranges and 135 new electric water heaters in homes served by the MID .

Throughout the postwar years, energy consumption overall increased 10 percent per year. By 1950, the electrical department was showing a \$1 million-a-year net profit.

As the district reached its debt-free milestone, nearly five times more meters were in place than in the first full year of operation. Each consumer, furthermore, was using seven times more energy. Whereas the average annual consumption on 5,045 meters in 1924 was 1,100 kilowatt hours, 23,047 consumers used 7,700 kilowatt hours each during 1953.

This boom in the use of electrical energy was a measure of pride for the district, something for which it worked diligently. In recent years, however, the emphasis has been reversed as conservation became necessary.

The technological revolution that produced electric clothes washers and dryers, food freezers, dishwashers, television sets, air conditioners, food processors, hair dryers, razors, computers and even toothbrushes contributed greatly to the lifestyle changes of that period.

The fact that MID consumers paid lower energy rates than those served by private utilities and even by most other public agencies meant these useful and convenient electrical "aids" of the 20<sup>th</sup> Century became affordable here much sooner than elsewhere.

This pattern of expanding electrification likewise put increasing demands on the MID to produce and distribute the accelerated levels of power being used. Meeting this power need has become a priority objective of the district.

Energy purchased from private utilities was expensive, and in the quest for lower-cost sources the MID appealed to its old adversary, the City and County of San Francisco.

An MID offer to buy surplus Hetch Hetchy power was rejected by San Francisco in the mid-1930s. San Francisco had been wholesaling to PG&E the Hetch Hetchy energy not used for its streetcar lines and other municipal purposes since July 1925. Apparently San Francisco considered the giant private utility a more stable customer than the Valley irrigation district, which had fought San Francisco so vigorously over the Hetch Hetchy issue.

The legality of selling Hetch Hetchy power to PG&E was questionable, however.

In 1925 when the city entered into an agreement with the private utility, *the San Francisco Examiner* called it more than questionable. It editorialized that:

It was a wrongful and shameful policy "Hetch Hetchy is the peoples". They paid for it. Its profits and benefits ought to remain with the people. This transfer of Hetch Hetchy power to PG&E is a subversion of the public grant.

Over the years, San Francisco voters eight times had rejected bond issues to purchase the PG&E distribution system in the city, which was the home of PG&E's headquarters. Under President Franklin D. Roosevelt, Secretary of Interior Harold Ickes began to breathe down San Francisco's neck. Ickes forced two more unsuccessful elections in attempts to win approval of local distribution of Hetch Hetchy power. The "Old Curmudgeon" took an active role in these campaigns.

Construction of the Riverbank Ammunitions plant on the Hetch Hetchy transmission line by the World War II Defense Plant Corporation temporarily prevented the U. S. Department of Interior from forcing compliance with the Raker Act by attempting to shut down San Francisco's Moccasin Creek power plant.

Secretary Ickes, however, still demanded a plan to dispose of Hetch Hetchy power without selling to PG&E.

Negotiations between the city and the Modesto and Turlock districts were reopened. A scheme was devised by which the irrigation districts would take all surplus Hetch Hetchy power, then sell to PG&E any that they did not need. This caused a furor. Secretary Ickes charged that San Francisco still was trying to circumvent the Raker Act.

Ickes' contention was supported by *The Modesto Bee* and Frank Andrews, a Modesto electrician and hard-working campaigner for the retail distribution of power by the MID. Andrews turned against the district, however, and formed the Modesto Water and Power Users Association when the MID became aligned with San Francisco.

Modesto Irrigation District Chief Engineer Clifford Plummer undertook a personal effort to resolve the issue.

The MID was buying substantial amounts of energy from PG&E and Plummer knew that considerable savings could be achieved through the purchase of Hetch Hetchy power instead. A direct appeal to Undersecretary of Interior Abe Fortas, later to become a U. S. Supreme Court justice, won from Fortas an admission that the MID made a "very compelling case" for its need for energy at costs lower than what it was paying PG&E. Interior Secretary Ickes, however, was unmoved, still insisting that the proposal was illegal and violated the Raker Act.

After Ickes formally rejected the scheme in January 1945, San Francisco asked the federal courts to ratify the proposed contract with the districts as being in "reasonable compliance" with the Raker Act. The courts, instead, issued an injunction against the further sale of Hetch Hetchy power to PG&E. San Francisco had no alternative but to work out a deal with the irrigation districts. The city needed a market and the MID needed a supplier.

PG&E purchases of power from the Turlock district, which at first saw no reason for it to become involved in the negotiations, proved to be a stumbling block to any agreement. The Department of the Interior refused to allow the TID to become a conduit of Hetch Hetchy power to the private utility.

The compromise finally approved by Secretary Ickes and the courts called upon the TID to agree that whenever it received electricity from the Hetch Hetchy system, it would not sell to PG&E more power than it sold in 1944 when the TID was wholesaling only its surplus Don Pedro energy. The TID agreed reluctantly, but it was not many years before that district found itself using all of its Don Pedro power and TID sales to PG&E ended.

Federal Judge Michael Roche found this arrangement to be in compliance with the Raker Act on July 9, 1945.

A few days later the MID signed a nine-year contract with San Francisco. Because of the need for new substations and interconnecting transmission lines, Hetch Hetchy energy was not received in Modesto until 1946.

The contract was expected to save the MID \$112,000 per year since the cost of Hetch Hetchy power was just half what the district had been paying PG&E. Five years after the agreement was implemented, Plummer reported the district already had saved \$2.5 million.

The agreement was to be the target of a new investigation a decade later when Tuolumne County Water District No. 2, with the assistance of Congressman Clair Engle, sought to take over a Tuolumne River powerhouse site authorized for San Francisco as a part of the original Raker Act development program.

For some years the Tuolumne County water agency had been eyeing power sites on the Tuolumne River. In 1954 Representative Engle introduced legislation to amend the Raker Act to permit the mountain county water district to build a \$20-million power project using San Francisco's still-undeveloped Early Intake site. The reasoning was that San Francisco had "sat" on the site for 40 years without using it and it should be put to work. "Playing dog in the manger with a vengeance" was how Engle described San Francisco's inaction.

The Raker Act had forced cooperative development on the Tuolumne River, which by then included five operating reservoirs. A sixth was under construction and the seventh was in the planning stage.

Noting this, the Valley irrigation districts were quick to object to the takeover. Projections showed that energy generated at all district and San Francisco power plants would be needed to meet future demands.

The irrigation districts also were concerned that the move might push San Francisco into building the Early Intake project ahead of the next scheduled powerhouse, which would use water stored behind the then under-construction Cherry Valley Dam. The reason for this concern was an agreement that the districts would receive 35 percent of the Cherry Valley-generated power at cost and the balance at minimal profits for the city. No such arrangement applied to the Early Intake powerhouse, so if the mountain water district actions forced a change in schedules, power costs for the Valley districts would be affected adversely.

The fiscal concerns, however, were not stated in the formal declaration issued by the irrigation districts in May 1954:

The introduction of a third agency on the river for the generation of power could hamper the coordinated releases for water supply, power and flood control. With all power plants under one control, certain plants could be idle while the remaining plants operated to meet the load demand. In this manner, Hetch Hetchy Reservoir releases could be discontinued at times to increase Hetch Hetchy storage and other similar adjustments made over the watershed.

Tuolumne County had no firm market for the power to be generated and Engle urged that it be sold to the U. S. Bureau of Reclamation Central Valleys Project. Up to that point, the CVP had not purchased any power. In fact, 47 percent of the energy then being generated at Bureau of Reclamation powerhouses was being sold to PG&E.

At hearings held by the House of Representatives Subcommittee on Irrigation and Reclamation which Democrat Engle chaired, Congressman John Saylor of Pennsylvania, the senior Republican member of the committee, charged that the only reason a powerhouse would be feasible at the location was San Francisco's earlier construction of Hetch Hetchy Reservoir. Saylor called San Francisco's long-range development plan sound and likened Congressman Engle's "dog in the manger" charge similar to a "case where a wise and provident father who when he builds a house puts on an extra bedroom in anticipation of future growth of the family. Then a complete outsider comes along and say, "You're not using that bedroom and I'm going to move in."

At these hearings the Tuolumne agency admitted that its \$75-million power and irrigation development plan would force San Francisco to maintain a constant discharge from Hetch Hetchy and would serve only 12,000 people irrigating 40,000 acres. The mountain district confirmed it had no idea where it would sell the 400 million kilowatts of power generated there and at powerhouses proposed in a number of other filings. That volume would rival the output of the great Shasta Dam on the Sacramento River.

Engle refused to give up, however, and called in the U. S. General Accounting Office, Congress' independent watchdog agency.

The General Accounting Office investigation was opened in August 1955 and 10 months later Comptroller General Joseph Campbell found San Francisco to be "in reasonable compliance" with the Raker Act. He also declared that all future power development would be required to meet the needs of various public agencies, including the MID and TID.

By the time the report was filed, the voters of San Francisco had approved a \$54 million bond issue to proceed immediately with both power plants. The Cherry Dam Powerhouse, built first, was completed in 1960, with the Canyon facility constructed the following year. The Modesto district once again was assured of an adequate supply of Hetch Hetchy energy.

The alliance of the MID and its partners on the Tuolumne River, Turlock and San Francisco, also proved effective in the mid-20<sup>th</sup> Century

struggles to keep federal and state agencies from moving in on the electrical energy resources of the watershed.

The U. S. Bureau of Reclamation conceived a plan to develop 8.1 billion kilowatt hours of energy a year, enough to serve 5,182,000 homes. The 38 reservoirs involved included one at Jacksonville on the Tuolumne River, first inventoried by the bureau in 1944 as part of an ambitious \$3 billion program to develop the water resources of 17 Western states. The scheme would make supplemental water available to some 2 million acres then under irrigation and provide water to 3 million other acres not being irrigated.

The three partners on the Tuolumne wanted no interference with their own energy and water development and irrigators especially feared that federal involvement would impose the 160-acre limitation on lands receiving Bureau of Reclamation water.

The districts and San Francisco, therefore, opposed the inclusion of the Tuolumne River in any such program, including the Central Valleys Project. The CVP's Delta-Mendota Canal, which ultimately went down the west side of Stanislaus County, bypassed the Modesto and Turlock Districts. The proposed East Side Canal may never be built.

The districts also bluntly told State Water Resources Director Harvey Banks to keep his hands off the Tuolumne River in developing his State Water Plan.

While it prevented the intrusion of federal, state and local governments on the Tuolumne watershed, the Modesto district carried on a major expansion of its electrical transmission and distribution system to meet ever-growing demands for more and more energy.

Continual modernization of the electrical distribution system is essential.

"If you don't believe it," comments retiring Chief Executive Officer H. L. Brooks, "experience a power loss during the World Series. You're in big trouble!" Brooks also recalls the time years ago when a homemaker sued the irrigation district for \$1 for the loss of a cake which was in the oven when there was a power loss.

As it observes its 100<sup>th</sup> anniversary, the Modesto Irrigation District's electrical distribution system has 25 substations, more than 18 miles of 115,000-volt transmission lines, 207 miles of 69,000-volt transmission lines and 1,102 miles of distribution lines, of which 266 miles are underground. Electrical lines in all new residential subdivisions now are being placed underground.

Today the electrical distribution system represents a capital investment in plant and equipment of \$117,131,000. More than 74,000 electrical customers being served use nearly 1.5 billion kilowatt hours of energy annually. The gross revenue for the electrical department exceeds \$70 million annually.

The generation and distribution of electrical energy which had been started as a by-product of the district's irrigation operations has become the dominant function. Not only was the district's "cash crop" highly profitable, it made the MID less political entity than a commercial enterprise.

This was verified by the California State Supreme Court as early as 1953 in a case brought by Andrews' Modesto Water and Power Users Association over the purchase of transformers and other electrical equipment. Andrews had protested that these were not purchased through competitive bidding.

The Supreme Court ruled against Andrews' contention and found that an irrigation district engaged in the generation, transmission and the sale of electrical energy is the operator of a proprietary enterprise and as such did not have to seek competitive bids in purchasing routine equipment. MID Attorney Vernon Gan explained this made the electrical operation "more of a business than a government entity, free from some of the restrictions ordinarily applicable to an irrigation district" but at the same time "losing some of the immunities with which an irrigation district ordinarily is clothed by law."

There was no question but that the Modesto Irrigation District had become big business, dealing in retail electrical energy and agricultural water.

[Next >>](#)

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11 Commission on State Mandates

NO FILING FEE (PER GOV. CODE § 6103)

12 **SUPERIOR COURT OF THE STATE OF CALIFORNIA FOR THE**  
13 **COUNTY OF SACRAMENTO**

14 PARADISE IRRIGATION DISTRICT, et al., )  
15 )  
16 Petitioner, )  
17 v. )  
18 COMMISSION ON STATE MANDATES, et )  
19 al., )  
20 )  
21 Respondents. )  
22 )  
23 CALIFORNIA DEPARTMENT OF WATER )  
24 RESOURCES, CALIFORNIA )  
25 DEPARTMENT OF FINANCE, et al., )  
26 )  
27 Real Parties in Interest. )

28 **CASE NO.: 34-2015-80002016**  
**NOTICE OF ENTRY OF**  
**JUDGMENT DENYING PETITION**  
**FOR WRIT OF ADMINISTRATIVE**  
**MANDATE**  
JUDGE: Hon. Timothy M. Frawley  
DEPT. 29  
Petition Filed: February 10, 2015

TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

NOTICE IS HEREBY GIVEN that on February 23, 2016, the court entered judgment in the above-captioned matter denying the Petition for Writ of Mandate. A true and correct copy of the Judgment is attached to this Notice.

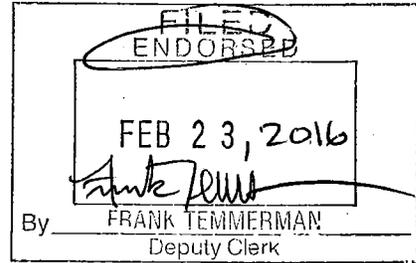
Dated: February 26, 2016

Respectfully submitted,



MATTHEW B. JONES  
Attorney for Respondent Commission on State  
Mandates

1 Camille Shelton (Bar No. 166945)  
Chief Legal Counsel  
2 Matthew B. Jones (Bar No. 278347)  
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7 Attorneys for Respondent  
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NO FILING FEE (PER GOV. CODE § 6103)

8 **SUPERIOR COURT OF THE STATE OF CALIFORNIA FOR THE**  
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10 PARADISE IRRIGATION DISTRICT, et al., )  
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19 RESOURCES, CALIFORNIA )  
20 DEPARTMENT OF FINANCE, et al., )  
21 )  
22 Real Parties in Interest. )

CASE NO.: 34-2015-80002016  
[PROPOSED] JUDGMENT  
DENYING PETITION FOR WRIT  
OF ADMINISTRATIVE MANDATE  
JUDGE: Hon. Timothy M. Frawley  
DEPT. 29  
Petition Filed: February 10, 2015

23 This matter was regularly scheduled for hearing on February 5, 2016, in Sacramento  
24 County Superior Court, Department 29, the Honorable Timothy M. Frawley presiding. Peter C.  
25 Harman and Dustin C. Cooper, of Minasian, Meith, Soares, Sexton & Cooper, LLP, appeared on  
26 behalf of Petitioners Paradise Irrigation District, Oakdale Irrigation District, Richvale Irrigation  
27 District, and South Feather Water and Power Agency. Alexis K. Stevens, of Somach Simmons  
28 & Dunn, appeared on behalf of Petitioners Biggs-West Gridley Water District and Glenn-Colusa  
Irrigation District. Peter H. Chang, Deputy Attorney General, appeared on behalf of Real Parties  
Department of Water Resources and Department of Finance. Matthew B. Jones appeared on  
behalf of Respondent Commission on State Mandates.

1  
Judgment Denying Writ of Mandate, Case No. 34-2015-80002016

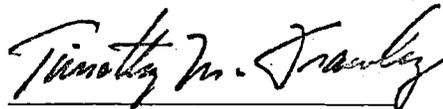


1 The Court, having considered the record of the administrative proceedings, the pleadings,  
2 and evidence offered by all parties; having issued a tentative ruling on February 4, 2016, denying  
3 the petition for writ of mandate; having taken the matter under submission following oral  
4 argument on February 5, 2016; and having issued a Ruling on Submitted Matter and Statement  
5 of Decision, affirming the tentative ruling with modifications on February 12, 2016, a copy of  
6 which is attached as Exhibit A and incorporated into this Judgment,

7 IT IS ORDERED, ADJUDGED and DECREED that:

- 8 1. The Petition for Writ of Administrative Mandate is DENIED.
- 9 2. Each party to bear their own costs.

10 Dated: FEB 23, 2016

11   
12 The Honorable Timothy M. Frawley  
13 Judge of the Superior Court  
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1 PROPOSED JUDGMENT APPROVED AS TO FORM:  
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3 Dated: \_\_\_\_\_  
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\_\_\_\_\_  
Dustin C. Cooper  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.  
5  
6

7 Dated: \_\_\_\_\_  
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\_\_\_\_\_  
Peter C. Harman  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.  
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11 Dated: \_\_\_\_\_  
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\_\_\_\_\_  
Alexis K. Stevens  
Somach Simmons & Dunn  
Attorney for Petitioners, Biggs-West  
Gridley Water District, et al.  
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15 Dated: \_\_\_\_\_  
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\_\_\_\_\_  
Peter H. Chang  
Deputy Attorney General  
Attorney for Real Parties,  
Department of Water Resources,  
Department of Finance  
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19 Dated: 2/19/16  
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Matthew B. Jones  
Staff Counsel  
Attorney for Respondent,  
Commission on State Mandates  
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1 PROPOSED JUDGMENT APPROVED AS TO FORM:  
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3 Dated: \_\_\_\_\_

\_\_\_\_\_  
Dustin C. Cooper  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.

7 Dated: \_\_\_\_\_

\_\_\_\_\_  
Peter C. Harman  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.

11 Dated: 2/16

Alexis Stevens  
Alexis K. Stevens  
Somach Simmons & Dunn  
Attorney for Petitioners, Biggs-West  
Gridley Water District, et al.

15 Dated: \_\_\_\_\_

\_\_\_\_\_  
Peter H. Chang  
Deputy Attorney General  
Attorney for Real Parties,  
Department of Water Resources,  
Department of Finance

19 Dated: \_\_\_\_\_

\_\_\_\_\_  
Matthew B. Jones  
Staff Counsel  
Attorney for Respondent,  
Commission on State Mandates

28 \_\_\_\_\_ 3

Judgment Denying Writ of Mandate, Case No. 34-2015-80002016

1 PROPOSED JUDGMENT APPROVED AS TO FORM:

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Dustin C. Cooper  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Peter C. Harman  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Alexis K. Stevens  
Somach Simmons & Dunn  
Attorney for Petitioners, Biggs-West  
Gridley Water District, et al.

Dated: 2/16/16

  
\_\_\_\_\_  
Peter H. Chang  
Deputy Attorney General  
Attorney for Real Parties,  
Department of Water Resources,  
Department of Finance

Dated: \_\_\_\_\_

\_\_\_\_\_  
Matthew B. Jones  
Staff Counsel  
Attorney for Respondent,  
Commission on State Mandates

1 PROPOSED JUDGMENT APPROVED AS TO FORM:

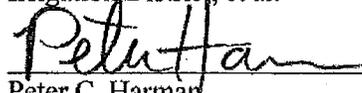
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Dated: 2-18-16



Dustin C. Cooper  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.

Dated: 2/18/16



Peter C. Harman  
Minasian, Meith, Soares, Sexton &  
Cooper, LLP  
Attorney for Petitioners, Paradise  
Irrigation District, et al.

Dated: ~~2-18-16~~

Alexis K. Stevens  
Somach Simmons & Dunn  
Attorney for Petitioners, Biggs-West  
Gridley Water District, et al.

Dated: \_\_\_\_\_

Peter H. Chang  
Deputy Attorney General  
Attorney for Real Parties,  
Department of Water Resources,  
Department of Finance

Dated: \_\_\_\_\_

Matthew B. Jones  
Staff Counsel  
Attorney for Respondent,  
Commission on State Mandates

# **EXHIBIT A**

**SUPERIOR COURT OF CALIFORNIA**

**COUNTY OF SACRAMENTO**

**PARADISE IRRIGATION DISTRICT, et al.,**

**v.**

**COMMISSION ON STATE MANDATES, et al.,**

**DEPARTMENT OF WATER RESOURCES, et al.**

Case Number: 34-2015-80002016

**RULING ON SUBMITTED MATTER & STATEMENT OF DECISION**

Date: February 5, 2016

Time: 9:30 a.m.

Dept.: 29

Judge: Timothy M. Frawley

On February 4, 2016, the court issued a tentative ruling in the above-entitled proceeding. On February 5, 2016, at 9:30 a.m., the matter came on for hearing with counsel present as indicated on the record. The matter was argued and submitted. Having taken the matter under submission, the court now affirms its tentative ruling, with modifications, as set forth below.

At the hearing, counsel for Petitioners orally requested a statement of decision. Without conceding that a statement of decision is required, (see, e.g., *City of Carmel-by-the-Sea v. Board of Supervisors* (1986) 183 Cal.App.3d 229, 236), the court directs that this ruling shall constitute its statement of decision.

Introduction

Article XIII B, § 6, of the California Constitution requires reimbursement to local governments for any "new program or higher level of service" mandated by the State. A local government initiates the process for reimbursement under article XIII B, section 6, by filing a "test claim" with the Commission on State Mandates. The Commission must then determine whether a state mandate exists and, if so, the amount of reimbursement due the local entity.

This case challenges a decision of the Commission denying consolidated test claims seeking reimbursement for costs incurred by urban and agricultural water suppliers to comply with the Water Conservation Act of 2009 and implementing regulations.

The Commission found that two of the named claimants – namely, Richvale Irrigation District and Biggs-West Gridley Water District – are not eligible to claim reimbursement because they are not subject to the taxing and spending limitations imposed by California Constitution articles XIII A and XIII B. As to the remaining claimants, the Commission found the costs incurred by the agencies are not reimbursable because the agencies have sufficient authority to pass the costs onto parcel owners through increased fees or charges for water service. Petitioners (supported by “Friend of the Court” California Special Districts Association) challenge both of these findings. The petition is opposed by the Commission, the Department of Water Resources, and the Department of Finance.

While the court agrees with Petitioners that the Commission abused its discretion in dismissing the test claims of Richvale and Biggs-West, the court shall deny the petition because Petitioners have failed to show they incurred reimbursable state-mandated costs.

### Background Law

#### Overview of Restrictions on Taxation and Spending

In 1978, the voters adopted Proposition 13, adding article XIII A to the California Constitution.<sup>1</sup> Section 1 of the act curbed the power of cities, counties, and special districts to levy *ad valorem* real property taxes. It limited the maximum amount of any *ad valorem* tax on real property to one percent of the property's full cash value. It also reduced property taxes by rolling back the assessed value of real property to the value shown on the 1975-76 tax rolls, and restricting annual increases to an inflation factor, not to exceed 2% per year. It prohibited reassessment of a new base year value except in cases of purchase, new construction, or change in ownership. (Cal. Const., Art. XIII A, §§ 1, 2.)

To prevent the imposition of new taxes to make up for the decrease in real property tax revenues, the act prohibited new *ad valorem* real property taxes and new sales or

---

<sup>1</sup> Proposition 13 was not the first legislation to limit the ability of government to levy taxes. For example, several years earlier the State had enacted the Property Tax Relief Act of 1972 with the intent to limit the ability of local agencies and school districts to levy taxes.

transaction taxes on the sale of real property. It also imposed additional restrictions on state and local taxes. Article XIII A, Section 3 restricted state taxes by prohibiting any change in state taxes "enacted for the purpose of increasing revenues" unless approved by not less than two-thirds of the members of the Legislature. Article XIII A, Section 4 imposed a similar restriction on local taxes, requiring that special taxes be approved by a two-thirds vote of the electorate. (Cal. Const., Art. XIII A, §§ 3, 4.)

In 1979, in the wake of Proposition 13, California voters enacted Proposition 4 to limit the growth of government spending. Commonly known as the "Gann Limit," Proposition 4 added Article XIII B to the California Constitution, placing limits on government appropriations of the proceeds of taxes. (Cal. Const., Art. XIII B, § 1.)

In 1980, California enacted legislation to further implement the limits on appropriations established by Article XIII B. (Cal. Gov. Code § 7900 *et seq.*) Taken together, the sections explain and define the state and local government appropriation limits and the appropriations subject to limitation.

In 1986, voters enacted Proposition 62, placing still more restrictions on local taxes. (Cal. Gov. Code 53720 *et seq.*) Proposition 62 classifies all taxes as either special (imposed for specific purposes) or general (imposed for general governmental purposes). Proposition 62 restated that special taxes must be approved by a two-thirds vote, and added the requirement that local general taxes must be approved by a majority vote.

In 1996, voters adopted Proposition 218, which added the Right to Vote on Taxes Act (Articles XIII C and XIII D) to the California Constitution. Article XIII C reiterated the requirements of Proposition 62, making them part of the Constitution, while also making clear that the restrictions apply to taxes imposed by charter cities.

Article XIII D restricted local power to levy assessments and to impose new or increased property-related fees and charges. Article XIII D generally requires local governments to obtain voter approval for new or increased assessments, which is a levy or charge on real property for a special benefit conferred on that property. Under Article XIII D, an assessment imposed on a parcel or property must be proportional to, and no greater than, the special benefit conferred on the parcel. (Cal. Const., Art. XIII D, § 4.)

Property-related fees and charges are subject to similar restrictions. Under Article XIII D, property-related fees or charges (including charges for property-related services) must meet all of the following requirements: (1) revenues derived from the fee or charge must be used for the purpose for which the fee or charge was imposed, and

must be less than or equal to the funds required to provide the property-related service; (2) the amount of the fee or charge must not exceed the proportional cost of the service attributable to the parcel; (3) the service for which the fee or charge is imposed must actually be used by, or available to, the owner of the property; and (4) the fee or charge may not be imposed for general governmental services. (Cal. Const., Art. XIII D, § 6(b).)

New or increased fees and charges are subject to voter approval at two stages. First, local governments must give notice and conduct a public hearing on the proposed fee or charge. If a majority of owners protest against the proposed fee or charge, the fee or charge cannot be imposed. (Cal. Const., Art. XIII D, § 6.) Second, except for fees or charges for sewer, water, and refuse collection services, a proposed fee or charge must be submitted to and approved by a majority vote of the affected property owners or by a two-thirds vote of the electorate residing in the affected area. (*ibid.*)

Proposition 218 buttressed Proposition 13's limitations on property taxes and special taxes by incorporating restrictions on local taxes and by imposing new restrictions on special assessments and property-related fees and charges. (See *Apartment Association of Los Angeles County v. City of Los Angeles* (2001) 24 Cal.4th 830, 837.) Together, Proposition 13 and 218 affect taxes, as well as most property-related assessments, fees, and charges. However, they do not materially affect other compulsory fees and charges (such as regulatory fees and user fees), which are not imposed as an incident of property ownership.

Following the enactment of Propositions 13 and 218, there was concern that local governments were disguising new taxes as "fees" to raise revenue without complying with the constitutional restrictions. Thus, in order to ensure the effectiveness of the existing constitutional limitations, in 2010, the voters adopted Proposition 26.<sup>2</sup> The measure amended and broadened the definition of "tax" in Article XIII A and XIII C to mean "any levy, charge, or exaction of any kind imposed by the State," except:

- (1) A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the State of conferring the benefit or granting the privilege to the payor.
- (2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does

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<sup>2</sup> Proposition 26 is not retroactive; it does not apply to legislation enacted before its effective date (November 3, 2010.)

not exceed the reasonable costs to the State of providing the service or product to the payor.

- (3) A charge imposed for the reasonable regulatory costs to the State incident to issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- (4) A charge imposed for entrance to or use of state property, or the purchase, rental, or lease of state property, except charges governed by Section 15 of Article XI.
- (5) A fine, penalty, or other monetary charge imposed by the judicial branch of government or the State, as a result of a violation of law. (Cal. Const., Art. XIII A, § 3(b); Art. XIII C, § 1(e).)

Proposition 26 also shifted to the State or local government the burden of demonstrating that a levy, charge, or other exaction is not a tax. (*ibid.*) In this manner, Proposition 26 attempts to ensure that government cannot circumvent the constitutional restrictions on "taxes" simply by referring to them as "fees."

#### Reimbursement for Unfunded State Mandates

As laws were enacted to limit government taxation and spending, additional laws were enacted to prevent the State from shifting the cost of governmental programs from the State to local agencies. This was accomplished primarily by requiring the State to compensate local governments for mandated state costs.

The concept of reimbursement originated with the Property Tax Relief Act of 1972, generally known as "SB 90." The chief purpose of SB 90 was to limit the authority of local agencies and school districts to levy taxes. However, to offset those limitations, SB 90 required the State to reimburse local governments for the cost of unfunded state mandates. (See *City of Sacramento v. California* (1984) 156 Cal.App.3d 182, 188, overruled on other grounds in *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46.)

In 1975, the State created a statutory process for reviewing unfunded mandate claims. The legislation authorized the State Board of Control to conduct hearings and decide whether local agencies should be reimbursed for costs mandated by the State. The statutory process was codified in Revenue and Taxation Code, Section 2201 *et seq.*

Former Revenue and Taxation Code Section 2231(a) provided that the State "shall reimburse each local agency for all 'costs mandated by the state,' as defined in Section 2207." Former Section 2207, in turn, defined such costs as "any increased costs which a local agency is required to incur as a result of . . . [any] law enacted after January 1, 1973, which mandates a new program or an increased level of service of an existing program . . . ."<sup>3</sup> (*County of Los Angeles v. State of California* (1984) 153 Cal.App.3d 568, 571; see also *City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 57-58.)

In 1979, with the adoption of Proposition 4, the voters added Article XIII B, Section 6, which superseded SB 90 and provided constitutional support for the prohibition of unfunded mandates. Article XIII B, Section 6 was based on the process established by SB 90. (See *Department of Finance v. Commission on State Mandates* (2003) 30 Cal.4th 727, 736-737.) Section 6 provides:

Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse such local government for the costs of such program or increased level of service . . . . (Cal. Const, Art. XIII B, § 6.<sup>4</sup>)

Under Section 6, the Legislature is not required to provide subvention of funds for (i) legislative mandates requested by the local agency, (ii) legislation defining a crime, (iii) legislation enacted prior to January 1, 1975 (or regulations implementing such legislation), and (iv) legislation within the scope of California Constitution, Article I, Section 3(b)(7).

Section 6 was included in recognition that Article XIII A and B severely restricted the taxing and spending powers of local governments. (See *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487.) The provision was intended to preclude the State from shifting financial responsibility for governmental programs onto local entities that were "ill equipped to handle the task." (*Ibid.*) The concern which prompted Article XIII B, Section 6 was the perceived attempt by the State to shift to local agencies the fiscal responsibility for providing public services. (*County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56.) In the ballot arguments, the proponents of Article XIII B

<sup>3</sup> In 1989, the Legislature repealed former Section 2207.

<sup>4</sup> In 2004, Proposition 1A amended this language to eliminate the word "such." As amended, Section 6 provides: "Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse that local government for the costs of the program or increased level of service . . . ."

explained to the voters: "Additionally, this measure: . . . Will not allow the state government to force programs on local governments without the state paying for them." (*Ibid.*)

In 1984, the Legislature enacted Government Code Sections 17500 through 17630 to implement Article XIII B, Section 6. The legislation created the Commission on State Mandates to replace the State Board of Control as the quasi-judicial body charged with resolving state mandate claims. (Cal. Gov. Code § 17525; see also *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331.) Under the legislation, the Commission is vested with exclusive authority to hear and decide claims that a local government is entitled to reimbursement for "costs mandated by the state" under Article XIII B, Section 6. (Cal. Gov. Code § 17525.)

A local government initiates the process for reimbursement by filing a "test claim" with the Commission. The Commission then must determine whether a state mandate exists and, if so, the amount of reimbursement due the local entity. (Cal. Gov. Code §§ 17551, 17557, 17558.) Judicial review of the Commission's decision is available through a petition for writ of mandate under Code of Civil Procedure section 1094.5. (*Kinlaw, supra*, 54 Cal.3d at p.332; Cal. Gov. Code § 17559.)

The legislation defines "costs mandated by the state" as "any increased costs which a local agency or school district is required to incur . . . as a result of any statute . . . or any executive order implementing any statute . . . , which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution." (Cal. Gov. Code § 17514.) However, in Section 17556 subdivision (d), the Legislature declared that the Commission shall not find costs to be mandated by the state if the local agency "has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service." (Cal. Gov. Code § 17556(d).)

In 2004, voters adopted Proposition 1A. Among other things, the Proposition added subdivisions (b) and (c) to Article XIII B, Section 6. (Cal. Const., Art. XIII B, § 6 (b) and (c).)

#### Background Facts and Procedure

The test claims at issue in this writ proceeding arise from the Water Conservation Act of 2009 and its implementing regulations (the Agricultural Water Measurement regulations). (See Cal. Water Code §§ 10608-10608.64 and 10800-10853; 23 C.C.R. § 597-597.4.) The test claim statutes and regulations (collectively, the "test claim

statutes") require large agricultural water suppliers to implement "critical" water management practices, including measuring the volume of water delivered to customers and adopting a pricing structure based at least in part on the quantity of water delivered, as well as other cost effective and technically feasible management practices.<sup>5</sup> (Cal. Water Code § 10608.48.) The test claim statutes also subject large agricultural water suppliers to new agricultural water management plan requirements. (*Ibid.*) In addition, urban water suppliers must comply with new urban water management plan requirements and achieve mandatory water conservation goals.

On June 30, 2011, Petitioners Richvale Irrigation District, Biggs-West Gridley Water District, Paradise Irrigation District, and South Feather Water and Power Agency filed a test claim with the Commission contending that the Water Conservation Act contained reimbursable state mandates. On February 28, 2013, Petitioners Richvale and Biggs-West filed a second test claim challenging the implementing regulations. The two test claims were consolidated for analysis and hearing.

Prior to the hearing on the merits, the Commission determined that Richvale and Biggs-West were ineligible to claim reimbursement for state-mandated costs because they did not currently receive any "tax" revenue. Thus, the Commission gave notice that it intended to dismiss their test claim unless other local agencies agreed to substitute in as claimants in their place. Petitioners Oakdale Irrigation District and Glenn-Colusa Irrigation District agreed to substitute in, and were accepted as the claimants in Test Claim 12-TC-01 in place of Richvale and Biggs-West.

In December 2014, after Commission staff issued a Proposed Decision recommending denial of the test claims, the Commission held its hearing on the test claims. The Commission received evidence and heard arguments from the claimants, Commission staff, the Department of Water Resources, the California Special Districts Association, and the California State Association of Counties. After hearing, the Commission voted to adopt the Proposed Decision as its Decision, denying the test claims.

In its Decision, the Commission concluded that reimbursement is not required. The Commission determined that most of the challenged code sections and regulations do not impose new mandated activities. Further, even if the statutes and regulations impose new state-mandated activities, the costs incurred to comply with those requirements are not costs mandated by the State because the claimants have authority to charge fees sufficient to cover such costs, defeating their claim of a reimbursable

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<sup>5</sup> Large suppliers are those serving 25,000 or more irrigated acres.

mandate. The Commission also affirmed that Richvale and Biggs-West are not eligible to claim reimbursement because they do not collect or expend tax revenue.

In response to the Commission's Decision, Petitioners filed their Petition for Writ of Administrative Mandamus. Petitioners contend that the Commission abused its discretion by concluding that the petitioning local agencies have sufficient fee "authority" to pay for the costs of the new mandates. Petitioners argue that the procedural limitations of Proposition 218 – in particular, the "majority protest" provisions – divested local agencies of "authority" to establish or increase property-related fees or charges. Petitioners argue that the Commission cannot require local agencies to "try and fail" to impose new or increased fees or charges before seeking subvention.

Petitioners also challenge the Commission's determination that Richvale and Biggs-West are not eligible to claim reimbursement because they do not collect or expend property tax revenue. Petitioners contend that the Commission has added a new eligibility requirement for subvention which violates the unambiguous constitutional language providing that subvention is available to "any local government."

#### Standard of Review

The court must determine whether the Commission proceeded without, or in excess of, jurisdiction; whether the parties received a fair hearing; and whether there was a prejudicial abuse of discretion. (Code Civ. Proc. § 1094.5) Abuse of discretion is established if the Commission did not proceed in the manner required by law, its order or decision is not supported by the findings, or the findings are not supported by the evidence. (*Ibid.*)

The Commission's factual findings are reviewed under the substantial evidence test. (*City of Richmond v. Commission on State Mandates* (1998) 64 Cal.App.4th 1190, 1194-1195; Cal. Gov. Code § 17559.) Under the substantial evidence test, the court does not reweigh the evidence, views the evidence in the light most favorable to the Commission's findings, and indulges all reasonable inferences in support thereof. (*Camarena v. State Personnel Bd.* (1997) 54 Cal.App.4th 698, 701; *Hosford v. State Personnel Bd.* (1977) 74 Cal.App.3d 302, 306-07.) The court may not overturn a finding of fact simply because a contrary finding would have been more reasonable. (*Borefa Enterprises, Inc. v. Department of Alcoholic Beverage Control* (1970) 2 Cal.3d 85, 94; *Wilson v. State Personnel Bd.* (1976) 58 Cal.App.3d 865, 870.)

However, in addition to examining whether the Commission's findings are supported by substantial evidence, the court must determine whether the Commission committed any

errors of law. The court must independently assess pure questions of law. (*Jenron Corp. v. Dept. of Social Services* (1997) 54 Cal.App.4th 1429, 1434.) The determination of whether a statute or regulation imposes a reimbursable state mandate is a question of law, as is the interpretation of a statute or constitutional provision. (*County of San Diego v. State of California* (1997) 15 Cal.4th 68, 109; *State Building & Construction Trades Council of California v. City of Vista* (2012) 54 Cal.4th 547, 558.)

While an agency's interpretation of the meaning and legal effect of a governing law is entitled to consideration and respect, agency interpretations are not binding or authoritative. (*Bonnell v. Medical Board* (2003) 31 Cal.4th 1255, 1264.) It is the duty of the courts to state the true meaning of the law finally and conclusively, even if this requires the courts to overturn an erroneous administrative construction. (*Yamaha Corp. of America v. State Bd. of Equalization* (1998) 19 Cal.4th 1, 7.)

The weight accorded to an agency's interpretation is "fundamentally situational," and turns on a "legally informed, commonsense assessment of [its] contextual merit." (*Bonnell, supra*, 31 Cal.4th at p.1264.) Depending on context, the agency's interpretation may be helpful, enlightening, or convincing. Other times, it may be of little worth. (*Yamaha, supra*, 19 Cal.4th at pp.7-8.)

In determining how much weight to give an agency interpretation, courts must analyze two broad categories of factors: those indicating that the agency has a comparative interpretive advantage over the courts, and those indicating that the interpretation in question is probably correct. (*Id.* at p.12.) In the first category are factors indicating the agency has special expertise or technical knowledge, especially where the legal text to be interpreted is technical, complex, or entwined with issues of fact, policy, and discretion. (*Ibid.*) In the second category are factors suggesting that the agency gave careful consideration to its interpretation (such as adoption of a formal interpretive rule under the APA), factors indicating that the agency's interpretation was adopted contemporaneous with the legislative enactment being interpreted, and factors showing that the agency has consistently maintained the interpretation over time. (*Id.* at pp.12-13.)

Whatever the force of administrative construction, final responsibility for the interpretation of the law rests with the courts. (*State Bd. of Equalization v. Board of Supervisors* (1980) 105 Cal.App.3d 813, 820.)

In interpreting the scope of a constitutional provision, courts apply the same principles that govern statutory construction. The court's fundamental task in construing a law is to determine and effectuate the intent of those who enacted it. To determine intent, the

reviewing court turns first to the language of the provision, giving the words their usual and ordinary meanings. When the language is clear and unambiguous, there is no need for construction and courts should not indulge in it. (*Morgan v. Imperial Irrigation Dist.* (2014) 223 Cal.App.4th 892, 905-906; *Arden Carmichael, Inc. v. County of Sacramento* (2000) 79 Cal.App.4th 1070, 1075.) If the words are ambiguous and open to more than one meaning, the court may refer to extrinsic indicia of the intent, such as the legislative history of the measure and its impact on public policy. (*Morgan, supra*, 223 Cal.App.4th at pp.905-06; see also *Mejia v. Reed* (2003) 31 Cal.4th 657, 663.)

### Discussion

Petitioners contend the Commission's Decision constitutes an abuse of discretion in the following two respects. First, the Commission erroneously determined that Richvale and Biggs-West are not eligible to claim reimbursement because only local agencies that collect and spend "proceeds of taxes" are entitled to claim reimbursement for state mandates. Second, the Commission erroneously determined that Government Code Section 17556 bars reimbursement because Petitioners have sufficient fee authority to pay for the costs of any new mandates.

### Eligibility to Claim Reimbursement

The Commission determined that Richvale and Biggs-West are not eligible to claim reimbursement because they do not collect or expend "proceeds of taxes" subject to the tax and spend limitations of Articles XIII A and B. Relying on the California Supreme Court's opinion in *County of Fresno v. State of California*, the Commission concluded that reimbursement for a state mandate is required only if a local agency is compelled to rely on "proceeds of taxes" to meet the mandate. If an agency does not collect or expend proceeds of taxes, it is not subject to the appropriations limitation of Article XIII B, and therefore is not eligible for reimbursement under Article XIII B, Section 6. Because Richvale and Biggs-West do not receive any property tax revenues, the Commission determined they are not eligible for reimbursement.

Petitioners (and CSDA) argue that the plain language of Article XIII B, Section 6 -- as amended by Proposition 1A -- indicates that reimbursement is available to "any local government," without qualification. Petitioners argue that the Commission's reliance on *County of Fresno* is misplaced because that case was decided prior to Proposition 218, when there were no constitutional restrictions on nontax sources of local revenues. Thus, the Court focused on "tax revenues" as the only constitutionally-limited local revenue sources.

With the adoption of Proposition 218, assessments and fees joined taxes as limited revenue sources. Thus, Petitioners argue that the subvention requirement should protect local government revenues derived from assessments and fees in the same manner it protects tax revenues. Petitioners contend that this construction is consistent with the purpose of Article XIII B, Section 6, which is to prevent the State from shifting financial responsibility for carrying out governmental programs to local entities that are "ill equipped" to handle the task.

This court concludes that the Commission properly interpreted the Supreme Court's decision in *County of Fresno*, but misapplied that decision to the facts of this case. In reaching this conclusion, the court acknowledges that Petitioners' "plain language" argument has intellectual appeal. However, the court cannot ignore the constraints imposed by the doctrine of *stare decisis*.

The doctrine of *stare decisis* expresses a fundamental policy of law that courts exercising inferior jurisdiction must accept the law declared by courts of superior jurisdiction. (*Cuccia v. Superior Court* (2007) 153 Cal.App.4th 347, 353.) A decision of an appellate court is binding on a lower court even if the lower court believes it was wrongly decided. Application of the doctrine here means this court is bound by the Supreme Court's decision in *County of Fresno*.

In *County of Fresno*, the Supreme Court rejected a "plain meaning" interpretation of Section 6. *County of Fresno* involved a facial constitutional challenge to Government Code Section 17556. As discussed above, Section 17556(d) provides that the Commission shall not find costs to be mandated by the State if the local agency has authority to levy charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. The petitioner argued that the provision was facially unconstitutional because it conflicted with the language of Article XIII B, Section 6, which contains no such exception. The Court disagreed.

In reaching its decision, the Court acknowledged that Section 6 "broadly declares that the 'state shall provide a subvention of funds to reimburse . . . local government for the costs [of a state-mandated new] program or higher level of service,' subject only to the exceptions enumerated in the initiative. (*County of Fresno, supra*, 53 Cal.3d at p.487.) Nevertheless, the Court concluded that Section 6, "read in its textual and historical context," was intended to protect only the "tax revenues" of local governments. Thus, the term "costs" in Article XIII B, Section 6, implicitly excludes expenses that are recoverable from sources other than "taxes." (*Id.* at pp.487-88.)

Although Section 17556(d) only refers to charges, fees, and assessments, the Supreme Court's reasoning is broad enough to cover any non-tax sources of revenue. Thus, the Court ruled that subvention is required "only when the costs in question can be recovered *solely from tax revenues.*" (*ibid.*) Based on this analysis, the Court found the statute to be facially constitutional. Because such expenses are outside the scope of the constitutional provision, the Legislature did not unlawfully create a new exception to the subvention requirement.<sup>6</sup>

Petitioners may criticize the decision in *County of Fresno* for failing to abide by the rules of statutory construction. It is hornbook law that courts are bound to give effect to constitutional provisions according to the usual, ordinary import of the language used. If the language is clear and unambiguous, the plain meaning controls and courts should not resort to extrinsic aids to determine intent. (*Delaney v. Superior Court* (1990) 50 Cal. 3d 785, 801-02; *Silicon Valley Taxpayers' Assn., Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, 444; see also *Morgan, supra*, 223 Cal.App.4th at pp.905-906.)

Courts must avoid unnecessarily changing a law in the name of "construing" it. If the words are clear, a court may not alter them to accomplish a purpose that does not appear on its face. (*People v. Savala* (1981) 116 Cal.App.3d 41, 61.) Generally a court may not read an exception into a statute or constitutional provision unless it must be implied in order not to violate an established rule of public policy. (*People v. Goodson* (1990) 226 Cal.App.3d 277, 281.)

As the Supreme Court observed in *County of Fresno*, the plain language of Section 6 broadly declares that "[w]henver the [State] mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse that local government for the costs of the program or increased level of service," with only three designated exceptions. In *County of Fresno*, the Court did not expressly find this language ambiguous, but it nevertheless resorted to extrinsic sources to determine voter intent.

In addition, the paramount goal of constitutional interpretation is to ascertain the intent of the lawmakers – in this case, the voters -- so as to effectuate the purpose of the law. (*Delaney, supra*, 50 Cal.3d at p.798.) The term "purpose" refers not to the subjective

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<sup>6</sup> Because *County of Fresno* was decided prior to the adoption of Proposition 218, the Court assumed that costs of state-mandated programs always are recoverable, either from tax revenues or from other (non-tax) sources of revenues such as fees, charges, and assessments. In limiting subvention to expenses that are recoverable "solely from taxes," the Court assumed that expenses determined to be outside the scope of subvention would be recoverable from other sources, such as fees, charges, and assessments. After Propositions 218 and 26, this is not necessarily correct, which may justify the Court revisiting the broad rule established in *County of Fresno*.

motivation of those who enacted the initiative, but to the intended result or effect of the legislation. (See *Board of Supervisors v. Superior Court* (1995) 32 Cal.App.4th 1616, 1623.) The relevant inquiry is: What purpose was the law intended to achieve?

In *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, the Supreme Court declared the purpose of Section 6 was to preclude a shift of financial responsibility for carrying out governmental functions from the State to local agencies. The apparent inspiration or motivation for the provision was the recognition that local agencies had their taxing powers restricted by the enactment of Article XIII A in the preceding year and therefore were "ill equipped" to take responsibility for new programs. (*Id.* at pp. 56-57, 61.) In *County of Fresno*, the Court arguably merged these concepts and determined that the "purpose" of Section 6 was to protect local "tax revenues," even though Section 6 (as originally enacted) did not mention taxes, tax revenues, or the taxing limitations imposed by Article XIII A.<sup>7</sup>

However, it is not for this court to reconsider whether *County of Fresno* was rightly decided. As a court exercising inferior jurisdiction, this court is bound by the doctrine of *stare decisis* to follow the decisions of courts exercising superior jurisdiction. A lower court may not overrule the "holding" of a higher court. (*Auto Equity Sales v. Superior Court* (1962) 57 Cal.2d 450, 455.)

There can be no dispute that the "tax revenue" language in *County of Fresno* is part of the Court's holding, because it consists of statements of law necessary to the decision. (*In re Marriage of Boswell* (2014) 225 Cal.App.4th 1172, 1176-77.) Thus, if the construction of Section 6 in *County of Fresno* is to be overruled, it is up to the California Supreme Court to do it.<sup>8</sup>

This disposes of the argument that Section 6 applies by its "plain language" to any local agency, without qualifications. The Supreme Court has construed Article XIII B, Section 6 as designed to protect the proceeds of "taxes." It construed the term "costs" in Article

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<sup>7</sup> The fact that Section 6, as originally enacted, did not refer to "taxes" or "appropriations subject to limitation," raises an issue about whether the voters intended the subvention requirement to incorporate subsequent changes to the law governing the definition of "taxes" and "appropriations subject to limitation." Normally, this question is answered by looking at the terminology used to determine whether the lawmakers intended the law to grow with changes in jurisprudence, or intended instead that the law remain frozen as originally enacted. This is not a trivial consideration. In 1990, Proposition 111 created additional exemptions from the category of appropriations subject to limitation. *County of Fresno* provides no express guidance on whether such amendments should be considered in determining the scope of subvention required by Section 6, though it is difficult to conceive how such amendments could be considered without also considering the amendments made by Proposition 218. (See *Old Homestead Bakery, Inc. v. Marsh* (1925) 75 Cal.App.247, 259 [discussing rule of *in pari materia* with regard to revenue and taxation statutes].)

<sup>8</sup> The addition of Article XIII B, Section 6(c) by Proposition 1A in 2004 does not alter this analysis.

XIII B, Section 6 as excluding expenses that are recoverable from sources other than taxes. This court cannot ignore that decision and reinterpret the term costs to include expenses that are recoverable from sources other than taxes.

Nevertheless, the language used in *County of Fresno* should not be taken out of context, for even the "devil can cite Scripture for his purpose." (Shakespeare, Merchant of Venice, act I, scene 3, cited in *Harris v. Superior Court* (1992) 3 Cal.App.4th 661, 666.) Expressions used in judicial opinions are always to be construed and limited by reference to the matters under consideration. (*Estate of Miller* (1951) 104 Cal.App.2d 1, 17; *People v. Smith* (2003) 110 Cal.App.4th 1072, 1106 fn.73.)

Construed in context, it is clear that the Court in *County of Fresno* used the term "taxes" as that term is defined in Article XIII B. (*County of Fresno, supra*, 53 Cal.3d at pp.486-87.) For local agencies, Article XIII B defines "proceeds of taxes" to include, "*but not be restricted to,*" all tax revenues *and* proceeds from (1) regulatory charges and fees, to the extent such proceeds exceed the costs reasonably borne by government in providing the product or service; (2) the investment of tax revenues; and (3) subventions received from the State (other than pursuant to Section 6).<sup>9</sup> (Cal. Const. Art. XIII B, § 8 [emphasis added].)

The Commission, in contrast, interpreted the term "taxes" to mean "local property tax revenues." It concluded that if a local agency does not currently receive local property tax revenues, the agency is *per se* ineligible for subvention.<sup>10</sup> This does not follow. Article XIII B clearly defines "proceeds of taxes" as including,<sup>11</sup> without limitation, "all tax revenues,"<sup>12</sup> excessive regulatory fees and user charges, proceeds from the investment

<sup>9</sup> Under Article XIII B, state financial assistance to local government generally is not subject to the state appropriations limit, but is subject to the local appropriations limit. In contrast, funds provided to reimburse local governments for state mandates are not subject to the local appropriations limit, but are subject to the state appropriations limit. (Cal. Const. Art. XIII B, § 8.) Because Article XIII B distinguishes between the two types of subvention, it is clear that voters intended local governments to receive funding for state mandates separate and apart from whatever other financial assistance they may receive from the State.

<sup>10</sup> In other parts of its Decision, the Commission seems to acknowledge that the reasoning of *County of Fresno* potentially extends beyond local property taxes: "If the local entity is not compelled to rely on appropriations subject to the limitation to comply with the alleged mandate, no reimbursement is required." (Decision, p.34; see also p.35 [the issue is "to what extent [an agency's] sources of revenue (and the appropriations to be made) are limited by articles XIII A and XIII B."])

<sup>11</sup> The word "including" is a term of enlargement, (*Bighorn-Desert View Water Agency v. Verjil* (2006) 39 Cal.4th 205, 216-217), suggesting that other revenue sources (beyond "subventions" and "tax revenues") might qualify as "proceeds of taxes" under Article XIII B. It is unclear whether the California Supreme Court considered this argument in *County of Fresno*.

<sup>12</sup> While the term "tax" traditionally had no fixed meaning, a tax frequently was defined as a compelled contribution levied to raise revenue for the general support of government. (*Sinclair Paint Co. v. State Bd. of Equalization* (1997) 15 Cal.4th 866, 874.) Courts suggested that any compelled contribution levied to raise revenues for the general support of government may qualify as a "tax" within the meaning of

of tax revenues, as well as most subventions from the State. (See *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 448-50.) Thus, a local government may be subject to the Article XIII B appropriations limit even if it is not currently receiving any *ad valorem* property taxes.

The redevelopment cases cited by the Commission do not compel a different conclusion. The analysis in those cases is specific to tax increment financing under Article XVI, § 16. Pursuant to Health and Safety Code Section 33678, the funds a redevelopment agency receives from tax increment financing are not "proceeds of taxes" subject to the Article XIII B appropriations limit. The constitutional validity of Section 33678 was upheld in *Brown v. Community Redevelopment Agency* (1985) 168 Cal.App.3d 1014. Thus, as a matter of law, tax increment revenues received by redevelopment agencies are not "proceeds of taxes" within the meaning of Article XIII B. Because tax increment revenues are not "proceeds of taxes," *County of Fresno* dictates that subvention is not required when redevelopment agencies are mandated to use tax increment revenues for state-mandated programs. (*Redevelopment Agency of the City of San Marcos v. California Commission on State Mandates* (1997) 55 Cal.App.4th 976, 986-87; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-82.)

Richvale and Biggs-West are not redevelopment agencies. They are not funded solely by tax increment financing. Thus, the redevelopment cases have no application here.

It well may be that Richvale and Biggs-West do not (and cannot) receive "proceeds of taxes" and therefore are not actually entitled to reimbursement for mandated costs, but the court cannot make this determination based on the record presented.<sup>13</sup> Here, the Commission never determined whether Richvale and Biggs-West receive any "proceeds of taxes" within the meaning of Article XIII B, and therefore never determined whether

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Article XIII B. (*County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 449-50; see also *Redevelopment Agency of the City of San Marcos v. California Commission on State Mandates* (1997) 55 Cal.App.4th 976, 983, 986.)

Proposition 26 subsequently amended the California Constitution to define the term "tax" to mean "any levy, charge, or exaction of any kind" imposed by government, except those that meet one of seven specified exemptions. (Cal. Const. Art. XIII C, § 1(e).) Thus, levies enacted after the effective date of Proposition 26 are more likely to be classified as "taxes."

At minimum, taxes received by local governments may include, in addition to property taxes, sales taxes, utility taxes, transient occupancy taxes, business taxes, parcel taxes, and documentary transfer taxes. It is unclear from the record whether Richvale and Biggs-West collect any of these other taxes.

<sup>13</sup> Determining whether Richvale and Biggs-West receive "proceeds of taxes" will require a comprehensive account of the revenues received by them, and a subsequent determination as to whether those revenues constitute "taxes" within the meaning of Article XIII B. No simple feat.

they would be compelled to rely on limited appropriations to satisfy the mandates at issue.

Based on the record presented, the court agrees that the Commission abused its discretion in determining that Richvale and Biggs-West are "ineligible" to claim reimbursement merely because they do not "receive *ad valorem* property tax revenue."

#### Sufficient Fee Authority

As described above, Government Code Section 17556(d) precludes finding costs to be mandated by the State if the local agency has authority to levy charges, fees, or assessments sufficient to pay for the mandated program. (Cal. Gov. Code § 17556(d).) The California Supreme Court upheld the facial constitutionality of Section 17556(d) in *County of Fresno*. Relying on Section 17556(d) and *County of Fresno*, the Commission denied the test claims, concluding the test claim statutes do not impose any reimbursable "costs" because the claimants possess fee authority sufficient as a matter of law to cover the costs of any new mandated activities.

Petitioners admit that, but for Proposition 218, they would have sufficient authority to establish or increase fees or charges to recover the costs of any new mandates. However, Petitioners contend that Proposition 218 removed their authority to establish or increase property-related fees or charges. Petitioners contend that under Proposition 218, a local agency only has authority to "propose" a fee or charge. The local agency then must provide written notice by mail of the proposed fee or charge to each affected landowner, who may file a written protest. If a majority of the owners file protests against the proposed fee or charge, the fee or charge cannot be imposed. (Cal. Const., Art. XIII D, § 6.) Thus, Petitioners argue, the ultimate decision-making authority rests with the landowners, not the agency.

Petitioners argue that the Commission correctly recognized the impact of Proposition 218 in an earlier test claim decision, *Discharge of Stormwater Runoff*, Test Claim No. 07-TC-09, Mar. 26, 2010. In *Stormwater*, the Commission determined that Government Code Section 17556(d) did not apply because the agency's authority to impose a fee was contingent on the outcome of Proposition 218's voting and majority protest procedures. The Commission concluded the local agency did not have "sufficient" authority to pay for the mandated program. (AR, at GSM\_2318 through GSM\_2334.)

In the Decision, the Commission recognized that Petitioners' fee authority is subject to limitations, including the majority protest provision of Proposition 218. However, the Commission ruled that for the majority protest provision to constitute a legal barrier,

either Petitioners "would have to provide evidence that they tried and failed" to impose or increase the necessary-fees, or a court would have to determine that the threat of a majority protest is a constitutional barrier to fee authority as a matter of law. (Decision, pp.78-79.) The "speculative and uncertain threat" of a majority protest by itself cannot defeat Petitioners' fee authority.

The Commission attempted to distinguish its earlier decision in *Stormwater* by claiming that Petitioners' fees are exempt from the voter approval requirement, whereas the fees in *Stormwater* were not. (AR, at CSM\_84.) But that claim is flatly contradicted by the record. (AR, at CSM\_2333.)

In *Stormwater*, the Commission considered some fees that are subject to Proposition 218's voter-approval requirement, and some that are not. (AR, at CSM\_2333.) The Commission concluded that a local agency does not have sufficient fee authority if the fee is subject to voting or majority protest requirements under Proposition 218. The Commission concluded that these requirements strip the local agency of authority to impose the fee. (See AR, at CSM\_2324 through CSM\_2325 and CSM\_2332 through CSM\_2334.) The Commission rejected an argument of the State Water Board that the voting and majority protest requirements are equivalent to the practical/economic infeasibility hurdles discussed in *Connell v. Superior Court* (1997) 59 Cal.App.4th 382. (See AR, at CSM\_2324 through CSM\_2325.)

In this case, the Commission reversed course, determining that a majority protest provision is not a legal barrier to fee authority, but merely a practical or economic hurdle, as in *Connell*. (See AR, at CSM\_83 through CSM\_85.) It follows that the *Stormwater* decision is not "distinguishable;" it is simply inconsistent – as the Commission now seems to concede in its Opposition brief. (See Opposition, p.17.)

The fact that the Commission's Decision is inconsistent with *Stormwater* does not, by itself, render it invalid. Commission decisions are not precedential, and the Commission may depart from its reasoning in a prior test claim, provided its action is not arbitrary or capricious. (Cal. Gov. Code §§ 17533, 11425.60.) An agency has the power to "change its mind." (*Citicorp N. Am. v. Franchise Tax Bd.* (2000) 83 Cal.App.4th 1403, 1419-20.) However, a new interpretation which conflicts with an earlier interpretation is entitled to considerably less deference. (*Yamaha Corp. of America v. State Board of Equalization* (1998) 19 Cal.4th 1, 14; see also *City of Oakland v. Public Employees' Retirement System* (2002) 95 Cal.App.4th 29, 57 [an administrative decision, even if not designated precedential, properly informs as an administrative interpretation of the law].)

Because the court itself is the ultimate arbiter of the interpretation of the law, the court must decide which Commission interpretation is correct: its initial determination that a majority protest provision is a legal barrier to an agency's fee authority, or its subsequent determination that it is not (at least until the agency has "tried and failed" to impose the necessary fees.) (See *East Peninsula Educ. Council, Inc. v. Palos Verdes Peninsula Unified Sch. Dist.* (1989) 210 Cal.App.3d 155; 165 [use of an erroneous legal standard constitutes a failure to proceed in the manner required by law].)

The court concludes that the Commission's more recent interpretation is correct. The mere threat of a majority protest provision is not a legal barrier to an agency's fee authority. A majority protest requirement is not a legal barrier until it is exercised.

Section 17556(d) precludes reimbursement where a local agency has the authority – i.e., the right or power – to levy fees sufficient to cover the costs of the state-mandated program. Nothing in the language of the statute indicates that an agency's fee authority must be absolute; it merely must be "sufficient."

Case law also supports the view that an agency's fee authority need not be absolute. In *County of Placer, supra*, 113 Cal.App.3d 443, which was cited with approval in *County of Fresno*, the Court of Appeal held that governmental spending restrictions imposed under Article XIII B do not limit a local agency's ability to expend funds collected from non-tax sources, such as special assessments. In reaching this determination, the Court noted that most special assessment acts contain a majority protest provision. Nevertheless, the Court held that special assessments are not the type of exaction intended to be included within the limitations of Article XIII B. (*Id.* at pp.453-55.)

Similarly, in *County of Fresno*, the County did not possess unlimited fee authority. Both the Health and Safety Code and Article XIII B limited the County to collecting fees in an amount sufficient to pay for the costs of the services provided. The County was prohibited from charging "excess" fees. Yet this did not prevent application of Section 17556(d). (*County of Fresno, supra*, 53 Cal.3d 482, 485-87; see also *Connell, supra*, 59 Cal.App.4th 382 [Districts had authority to levy fees sufficient to cover the costs at issue].)

Petitioners are correct that the authority of local agencies to recover costs through charges, fees, and assessments was impacted by Proposition 218. However, the mere specter of a majority protest should not, by itself, negate a local agency's fee authority. While it is possible that a majority of the owners will protest a proposed fee, it is also possible that they will not.

Petitioners argue that if a voter-approval requirement divests an agency of fee authority, a majority protest requirement should as well. Petitioners contend there is no material distinction between the voter approval and majority protest requirements for purposes of subvention. The court, however, sees a material distinction. Under the voter approval requirement, the agency has no authority to establish or increase fees unless the fee is approved by an affirmative majority vote of the affected property owners. (Cal. Const., Art. XIII D, § 6(c).) Under the majority protest requirement, the agency has authority to levy a fee unless there is a majority protest.<sup>14</sup> The agency is prohibited from imposing the fee only if a majority of owners present written protests. If owners do nothing, the agency may proceed with its plans to impose the fee. A majority protest functions more like a veto than an affirmative voter approval requirement.

Under Proposition 218, a local agency lacks authority to impose a fee for water services if it is actually protested by a majority of the affected owners. But, like the Commission, this court is unwilling to conclude that Petitioners lack "sufficient" fee authority based on the speculative and uncertain threat of a majority protest. Thus, in the absence of a showing that Petitioners have "tried and failed" to impose or increase the necessary fees, the Commission properly concluded that Petitioners have sufficient fee authority to cover the costs of any mandated programs.

The court does not agree with Petitioners that requiring such a showing will bar agencies from timely filing test claims. Under Government Code Section 17551, test claims must be filed within 12 months following the effective date of a statute or executive order, or within 12 months of incurring increased "costs" as a result of a statute or executive order, *whichever is later*. (Cal. Gov. Code § 17551 [emphasis added].)

According to *County of Fresno*, the Legislature has construed the term "costs" as excluding expenses that are recoverable from sources other than taxes. Thus, until an agency knows whether expenses are recoverable from sources other than taxes, it does not know whether it has incurred any "costs." Logically then, the limitations period for filing a test claim cannot begin to run until after the agency has "tried and failed" to recover the costs through fees or charges subject to a majority protest requirement.

Further, given the relatively short deadline for owners to file a protest, the agency generally should know within one year whether a particular fee or charge has been blocked by a majority protest. In that rare case where it takes longer than one year to

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<sup>14</sup> The court acknowledges that Proposition 218 refers to fees "proposed for imposition," but this does not alter the court's analysis of how the majority protest requirement functions – as notice with an opportunity to object (sometimes referred to colloquially as a "scream or die" notice).

enact a fee to cover a new mandate, the court has little difficulty concluding that the time period for submitting a test claim should (at minimum) be equitably tolled while the agency completes the majority protest procedures.<sup>15</sup> If, as the Commission concluded in its Decision, claimants must show that they "tried and failed" to impose the necessary fees, (see Decision, at CSM\_84), then claimants must have a means to submit their test claims to the Commission *after* fulfilling the majority protest requirement. To conclude otherwise would produce the unacceptable result that a claimant would have no means of seeking reimbursement even for expenses that are indisputably "costs mandated by the State." That cannot be the law.

In this litigation, the Commission distanced itself from the "try and fail" language in its Decision, arguing that even if voters or landowners block a proposed fee increase, subvention is not required because the resulting costs were imposed by the voters/landowners, rather than the State. This argument borders on the absurd, conflating the "costs" mandated by the State with the "fees" levied to cover such costs. By its plain terms, Article XIII B, Section 6 requires subvention "[w]hensoever the Legislature or any state agency mandates a new program or higher level of service on any local government," to reimburse that local government for the costs of the program or increased level of service. In Section 17556(d), the Legislature recognized an exception to the reimbursement requirement when mandated "costs" are recoverable from sources other than taxes (namely, from charges, fees, or assessments). But the mandate itself still originates from the State, not the voters or landowners who may exercise their constitutional right to block the agency from imposing new fees or assessments.

This should be obvious from the language of Article XIII B, Section 6. But if there remains any doubt, it is dispelled by Government Code Section 17514, which defines "costs mandated by the state" to mean "increased costs which a local agency . . . is required to incur . . . as a result of any statute . . . or any executive order implementing any statute . . . ; which mandates a new program or higher level of service of an existing program . . . ." The test claims in this proceeding arise from the Water Conservation Act of 2009 and its implementing regulations. Petitioners filed the test claims because they will incur costs to comply with the requirements of the new statute and regulations. Petitioners may seek to cover these costs through increased fees or charges, but if such efforts fail due to lack of voter or landowner approval, the costs still cannot be attributed to the voters or landowners because *they did not mandate the new program or higher level of service* -- the State did.

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<sup>15</sup> To ensure its rights are preserved, the agency also could file its test claim before the rate-setting process is complete, and request the Commission stay the claim pending the outcome of the majority protest process.

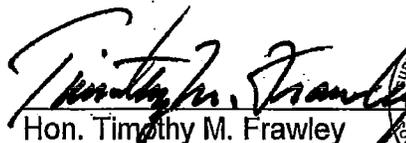
The Commission also suggests that this court should find as a matter of law that Petitioners have sufficient authority merely because they have statutory authority to establish or increase fees. This argument is a non-starter. The court cannot simply ignore the constitutional limitations on Petitioners' fee authority. A statute cannot trump the Constitution. Wherever statutes conflict with constitutional provisions, the latter must prevail. (*Delaney v. Superior Court* (1990) 50 Cal.3d 785, 801.) Statutory fee authority is not "sufficient to pay for the mandate program or increased level of service" if it cannot be applied due to constitutional limitations.

Disposition

The court concludes that the Commission abused its discretion in dismissing Richvale and Biggs-West as eligible claimants. However, because the court finds the Commission correctly denied the test claims because Petitioners have not (yet) incurred any costs mandated by the State, the court shall deny the petition. This ruling shall be without prejudice to Petitioners' ability to file a new test claim if fees/charges proposed to recover the costs of the programs are blocked by a majority protest.

Counsel for the Commission is directed to prepare a formal judgment, consistent with this ruling; submit it to opposing counsel for approval as to form; and thereafter submit it to the court for signature and entry of judgment in accordance with Rule of Court 3.1312.

Dated: February 8, 2016

  
Hon. Timothy M. Frawley  
California Superior Court Judge  
County of Sacramento



Case Number: 34-2015-80002016  
Case Title: Paradise Irrigation v. CSM/DWR

Department: 29

**CERTIFICATE OF SERVICE BY MAILING**  
**(C.C.P. Sec. 1013a(4))**

I, the Clerk of the Superior Court of California, County of Sacramento, certify that I am not a party to this cause, and on the date shown below I served the foregoing RULING by depositing true copies thereof, enclosed in separate, sealed envelopes with the postage fully prepaid, in the United States Mail at Sacramento, California, each of which envelopes was addressed to:

ALEXIS K. STEVENS  
Somach Simmons & Dunn  
500 Capitol Mall, Ste. 1000  
Sacramento, CA 95814

DUSTIN C. COOPER  
PETER C. HARMAN  
Minasian Meith Soares Sexton & Cooper  
1681 Bird Street  
Oroville, CA 95965

MATTHEW B. JONES  
Commission Counsel  
Commission on State Mandates  
980 Ninth Street, Ste. 300  
Sacramento, CA 95814

PETER H. CHANG  
Deputy Attorney General  
Department of Justice  
455 Golden Gate Ave., Ste. 11000  
San Francisco, CA 94102-7004

I, the undersigned deputy clerk, declare under penalty of perjury that the foregoing is true and correct.

Dated: February 8, 2016

Superior Court of California, County of  
Sacramento

By: F. Temmerman,  
Deputy Clerk

1 **PROOF OF SERVICE**

2 I hereby certify that I am over the age of 18 and not a party to the within action; and am  
3 employed in the County of Sacramento, where the mailing took place. My business address is  
4 located at the Commission on State Mandates, 980 Ninth Street, Suite 300, Sacramento,  
5 California, 95814.

6 On February 26, 2016, I served:

7 **NOTICE OF ENTRY OF JUDGMENT DENYING PETITION FOR WRIT OF  
8 ADMINISTRATIVE MANDATE**

9 ***Paradise Irrigation District, et al. v. Commission on State Mandates, et al.***  
10 **Case No: 34-2015-80002016**

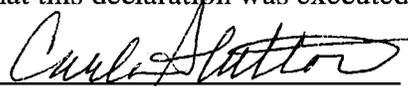
11 on the following parties in said action:

<p>12 Peter H. Chang 13 Deputy Attorney General 14 California Attorney General's Office 15 455 Golden Gate Ave., Suite 11000 16 San Francisco, CA 94102-7004</p> <p>17 <i>Attorney for Real Parties in Interest: Department of 18 Water Resources and Department of Finance</i></p>	<p>19 Andrew M. Hitchings 20 Alexis K. Stevens 21 SOMACH SIMMONS &amp; Dunn 22 500 Capitol Mall, Suite 1000 23 Sacramento, CA 95814</p> <p>24 <i>Attorneys for Petitioners: Biggs-West 25 Gridley Water District and Glenn-Colusa 26 Irrigation District</i></p>
<p>27 Dustin C. Cooper 28 Peter C. Harman MINASIAN, MEITH, SOARES, SEXTON &amp; COOPER, LLP. 1681 Bird Street, P.O. Box 1679 Oroville, CA 95965-1679</p> <p><i>Attorneys for Petitioners: Paradise Irrigation District, South Feather Water &amp; Power Agency, Richvale Irrigation District, and Oakdale Irrigation District</i></p>	<p>Nicholas Clair, Attorney California Special Districts' Association 1112 I Street, Suite 200 Sacramento, CA 95814</p> <p><i>Attorney for California Special Districts' Association</i></p>

Exempt From Filing Fees (Gov. Code §6103)

21 **X BY UNITED STATES POSTAL FIRST CLASS MAIL:** I enclosed the  
22 document(s) in a sealed envelope or package addressed to the said parties at the addresses listed  
23 in the Service List, and placed the envelope for collection and mailing, following our ordinary  
24 business practices. I am readily familiar with this business's practice for collecting and  
25 processing correspondence for mailing. On the same day that correspondence is placed for  
26 collection and mailing, it is deposited in the ordinary course of business in a sealed envelope,  
27 with postage thereon fully prepaid, with the United States Postal Service in Sacramento,  
28 California, addressed to said parties.

29 I, **CARLA SHELTON**, declare under penalty of perjury and the laws of the State of  
30 California that the foregoing is true and correct and that this declaration was executed on  
31 February 26, 2016.

32   
CARLA SHELTON

**RECEIVED**  
March 4, 2022  
*Commission on  
State Mandates*

**From:** [Peter Prows](#)  
**To:** [CSM Info](#)  
**Subject:** Public Records Act request  
**Date:** Friday, March 4, 2022 10:17:18 AM

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**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Commission on State Mandates:

This is a Public Records Act request for all documents related to: (i) any analysis of which, if any, local agencies are not subject to the tax and spend limitations of the California Constitution, (ii) section 8 of Article XIII B of the California Constitution, or (iii) the 2021 amendments to section 1183.1(g) of the Commission's regulations.

If you have trouble understanding this request, I request assistance in reformulating it in a way that is more understandable. If this request is not addressed correctly, please forward it to the appropriate person in your office who handles Public Records Act requests. I also request that documents available in electronic format be produced in their electronic format.

Government Code section 6253(c) requires, within 10 days, the Commission to determine whether it has any disclosable public records, and to promptly notify me.

Please contact me with any questions.

Thanks.

 **PETER PROWS**  
235 Montgomery Street, Suite 935  
San Francisco, California 94104  
Direct: (415) 402-2708 Cell: (415) 994-8991



*Sent via email to: [pprows@briscoelaw.net](mailto:pprows@briscoelaw.net)*

March 14, 2022

Mr. Peter Prows  
Briscoe, Ivester & Bazel, LLP  
235 Montgomery Street, Suite 935  
San Francisco, CA 94104

Re: Public Records Act Request Response

Dear Mr. Prows,

On March 4, 2022, the Commission on State Mandates (Commission) received your Public Records Act (PRA) Request for all documents related to:

- (i) any analysis of which, if any, local agencies are not subject to the tax and spend limitations of the California Constitution,
- (ii) section 8 of Article XIII B of the California Constitution, or
- (iii) the 2021 amendments to section 1183.1(g) of the Commission's regulations.

You also requested that "documents available in electronic format be produced in their electronic format."

Government Code section 6253(f) authorizes compliance with PRA requests by making records available on the public agency's website. Attached is a list of links to records available on the Commission's website that satisfy your request.

In addition, Government Code section 6253(c) authorizes an extension of the deadline to respond to a PRA request for up to 14 days when there is a "need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request." (Gov. Code, § 6253(c)(2)). The Commission has historic records that have not been uploaded to its website, including records related to litigation, which may be responsive to your request regarding (i) and (ii) above. These records are voluminous, some are in storage, and many will require review and possible redaction of portions not subject to disclosure. These matters date back to the Commission's establishment in 1985, and before the Commission began saving documents in electronic format. You will find reference to several of the potentially relevant litigation cases cited in the analyses linked below and may wish to also review those court decisions, all of which can be found on the internet. We will provide a subsequent letter with respect to any additional Commission records that may be responsive to your request by March 28, 2022.

Mr. Prows  
March 14, 2022  
Page 2

Please feel free to contact us if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Halsey". The signature is fluid and cursive, with the first name being more prominent.

Heather Halsey  
Executive Director

The list of records regarding local agencies that are not subject to the tax and spend limitations of article XIII B:

- 01-TC-16, *Fire Safety Inspections of Care Facilities*  
<https://csm.ca.gov/matters/01-TC-16/doc2.pdf>  
<https://csm.ca.gov/agendas/032808/item5.pdf>  
<https://csm.ca.gov/decisions/doc48.pdf>
- 01-TC-19, *Cancer Presumption for Law Enforcement and Firefighters*  
<https://csm.ca.gov/decisions/01tc19sod.pdf>  
<https://csm.ca.gov/matters/01-TC-19/6.pdf>  
<https://csm.ca.gov/matters/01-TC-19/5.pdf>  
<https://csm.ca.gov/matters/01-TC-19/052704transcripts.pdf>  
<https://csm.ca.gov/matters/01-TC-19/052704.pdf>
- 01-TC-25, *Lower Back Injury Presumption for Law Enforcement*  
<https://csm.ca.gov/matters/01-TC-25/10.pdf>  
[https://csm.ca.gov/matters/01-TC-25/4\\_001.pdf](https://csm.ca.gov/matters/01-TC-25/4_001.pdf)  
[https://csm.ca.gov/matters/01-TC-25/3\\_000.pdf](https://csm.ca.gov/matters/01-TC-25/3_000.pdf)  
<https://csm.ca.gov/matters/01-TC-25/120904.pdf>  
<https://csm.ca.gov/matters/01-TC-25/120904transcript.pdf>  
<https://csm.ca.gov/matters/01-TC-25/doc1.pdf>
- 03-TC-12 and 08-TC-05 *Airport Land Use Commission/Plans II*  
<https://csm.ca.gov/matters/03-TC-12/SOD.pdf>  
<https://csm.ca.gov/matters/03-TC-12/Item8.pdf>  
<https://csm.ca.gov/matters/03-TC-12/Item7.pdf>  
<https://csm.ca.gov/matters/03-TC-12/6.pdf>  
<https://csm.ca.gov/matters/03-TC-12/item5.pdf>
- 04-RL-3929-05, *Reconsideration of Regional Housing Needs*  
<https://csm.ca.gov/decisions/doc84.pdf>  
<https://csm.ca.gov/agendas/033005/Item5.pdf>  
<https://csm.ca.gov/agendas/033005/Item6.pdf>
- 06-TC-02, *County Formation Cost Recovery*  
<https://csm.ca.gov/matters/06-TC-02/doc23.pdf>  
<https://csm.ca.gov/matters/06-TC-02/Item4-StaffAnalysisandProposedSOD.pdf>  
<https://csm.ca.gov/matters/06-TC-02/Item4Exhibits.pdf>  
<https://csm.ca.gov/matters/06-TC-02/April192013CSMHearingTranscript.pdf>
- 07-TC-01, 07-TC-04, *Local Agency Ethics*  
<https://csm.ca.gov/matters/07-TC-01/CorrectedSodWebfinal012813.pdf>  
<https://csm.ca.gov/matters/07-TC-01/CorrectedSodWebfinal012813.pdf>  
<https://csm.ca.gov/matters/07-TC-01/CorrectedSOD.pdf>

<https://csm.ca.gov/matters/07-TC-01/AdoptedSOD052512.pdf>  
<https://csm.ca.gov/minutes/052512.pdf>  
<https://csm.ca.gov/matters/07-TC-01/Item5-StaffAnalysisSOD.pdf>  
<https://csm.ca.gov/matters/07-TC-01/Item5Exhibits.pdf>  
<https://csm.ca.gov/matters/07-TC-01/adoptedminutes092812.pdf>  
<https://csm.ca.gov/matters/07-TC-01/052512transcript.pdf>  
<https://csm.ca.gov/matters/07-TC-01/doc45.pdf>  
<https://csm.ca.gov/matters/07-TC-01/psgsadopt092812.pdf>  
<https://csm.ca.gov/matters/07-TC-01/Item8-StaffAnalysisandProposedPsGs.pdf>  
<https://csm.ca.gov/matters/07-TC-01/Item8Exhibits.pdf>  
[https://csm.ca.gov/matters/07-TC-01/doc69\\_001.pdf](https://csm.ca.gov/matters/07-TC-01/doc69_001.pdf)  
<https://csm.ca.gov/matters/07-TC-01/Item7Exhibits.pdf>  
<https://csm.ca.gov/matters/07-TC-01/Item13-StaffAnalysisandProposedSCE.pdf>  
<https://csm.ca.gov/matters/07-TC-01/Item13Exhibits.pdf>  
<https://csm.ca.gov/decisions/sce072514.pdf>

- 07-TC-02, *Local Agency Formation Commission*, Dismissal of Test Claim Amendment  
<https://csm.ca.gov/agendas/032808/item2.pdf>  
<https://csm.ca.gov/minutes/032808.pdf>
- 10-TC-09, *Upper Santa Clara River Chloride Requirements*  
<https://csm.ca.gov/decisions/013114.pdf>  
<https://csm.ca.gov/matters/10-TC-09/Item6-StaffAnalysisandProposedSOD.pdf>  
<https://csm.ca.gov/matters/10-TC-09/Item6Exhibits.pdf>
- 10-TC-12/12-TC-01, *Water Conservation*  
<https://csm.ca.gov/matters/10-TC-12/doc91.pdf>  
<https://csm.ca.gov/matters/10-TC-12/doc118.pdf>  
<https://csm.ca.gov/decisions/121214.pdf>  
<https://csm.ca.gov/matters/10-TC-12/doc116.pdf>  
<https://csm.ca.gov/agendas/120514/item4e.pdf> (all comments and exhibits)
- 12-TC-03, *Housing Successor Agency*  
<https://csm.ca.gov/decisions/060314.pdf>  
<https://csm.ca.gov/matters/12-TC-03/Item4-StaffAnalysisandProposedSOD.pdf>  
<https://csm.ca.gov/matters/12-TC-03/Item4Exhibits.pdf> (includes all comments)  
<https://csm.ca.gov/matters/12-TC-03/2014May30CSMTranscript.pdf>
- 17-TC-02, *Central Basin Municipal Water District Governance Reform*  
<https://csm.ca.gov/matters/17-TC-02/doc30.pdf>  
<https://csm.ca.gov/matters/17-TC-02/doc12.pdf>  
<https://csm.ca.gov/agendas/032219/item4e.pdf>  
<https://csm.ca.gov/agendas/032219/Item4LateComments.pdf>

- 19-TC-03, *SANDAG: Independent Performance Auditor*  
<https://csm.ca.gov/matters/19-TC-03/doc40.pdf>  
<https://csm.ca.gov/agendas/092520/item3.pdf>  
<https://csm.ca.gov/agendas/092520/item3e.pdf>
- 21-TC-02, *Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock and Modesto Irrigation Districts - Don Pedro Hydroelectric Project and La Grange Hydroelectric Project*  
<https://csm.ca.gov/matters/21-TC-02/doc2.pdf>

The following records concern article XIII B, section 8, regarding another local agency's proceeds of taxes:

- 18-0304-I-01, *Municipal Storm Water and Urban Runoff Discharges Incorrect Reduction Claim (IRC)*  
<https://csm.ca.gov/agendas/072321/item5.pdf>  
<https://csm.ca.gov/agendas/072321/item5e.pdf>  
<https://csm.ca.gov/matters/18-0304-I-01/doc15.pdf>
- 19-0304-I-02, *Municipal Storm Water and Urban Runoff Discharges IRC*  
<https://csm.ca.gov/matters/19-0304-I-02/doc9.pdf>  
<https://csm.ca.gov/agendas/012822/item4.pdf>  
<https://csm.ca.gov/agendas/012822/item4e.pdf>
- 19-0304-I-04, 20-0304-I-06, 20-0304-I-08, 20-0304-I-09, 20-0304-I-10, 20-0304-I-11, and 20-0304-I-13, *Municipal Storm Water and Urban Runoff Discharges Consolidated IRCs*  
<https://csm.ca.gov/matters/20-0304-I-08/doc5.pdf>  
<https://csm.ca.gov/agendas/052821/item5.pdf>  
<https://csm.ca.gov/agendas/052821/item5e.pdf>
- 02-9635802-I-47, *Investment Reports IRC*  
<https://csm.ca.gov/decisions/103.pdf>  
<https://csm.ca.gov/matters/02-9635802-I-47/doc8.pdf>  
<https://csm.ca.gov/matters/02-9635802-I-47/doc9.pdf>  
<https://csm.ca.gov/matters/02-9635802-I-47/doc10.pdf>  
<https://csm.ca.gov/matters/02-9635802-I-47/doc12.pdf>

The following records cite to Article XIII B, section 8, but are not included above:

- 00-TC-21/01-TC-08, *Post-Conviction: DNA Court Proceedings*  
<https://csm.ca.gov/decisions/00tc21,01tc08sod.pdf>  
<https://csm.ca.gov/matters/00-TC-21/5.pdf>  
<https://csm.ca.gov/matters/00-TC-21/4.pdf>

- 04-RL-9807-09, *Photographic Record of Evidence*  
<https://csm.ca.gov/decisions/doc81.pdf>
- 07-TC-05, *Public Guardianship Omnibus Conservatorship Reform*  
<https://csm.ca.gov/matters/07-TC-05/doc26.pdf>  
<https://csm.ca.gov/matters/07-TC-05/Item4-StaffAnalysisandProposedSOD.pdf>  
<https://csm.ca.gov/matters/07-TC-05/Item4Exhibits.pdf>

The following records relate to the 2021 amendment to section 1183.1(g) of the Commission's regulations.

<a href="#">Item 8*</a> <a href="#">Exhibits</a>	<b>Order to Initiate Rulemaking Adopted</b> General Cleanup, Proposed Amendments to California Code of Regulations, Title 2, Division 2, Chapter 2.5, Articles 1, 3, 5, and 7
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<a href="#">Item 7*</a> <a href="#">Exhibits</a>	<b>Order to Adopt Rulemaking Adopted</b> General Cleanup, Proposed Amendments to California Code of Regulations, Title 2, Division 2, Chapter 2.5, Articles 1, 3, 5, and 7
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*Sent via email to: [pprows@briscoelaw.net](mailto:pprows@briscoelaw.net)*

March 28, 2022

Mr. Peter Prows  
Briscoe, Ivester & Bazel, LLP  
235 Montgomery Street, Suite 935  
San Francisco, CA 94104

Re: Public Records Act Request Response

Dear Mr. Prows,

On March 4, 2022, the Commission on State Mandates (Commission) received your Public Records Act (PRA) Request for all documents related to:

- (i) any analysis of which, if any, local agencies are not subject to the tax and spend limitations of the California Constitution,
- (ii) section 8 of Article XIII B of the California Constitution, or
- (iii) the 2021 amendments to section 1183.1(g) of the Commission's regulations.

You also requested that "documents available in electronic format be produced in their electronic format."

On March 14, 2022, we provided a list of documents available on our website pursuant to Government Code section 6253(f) that are responsive to your request.

We also indicated that we would need an extension of time, pursuant to Government Code section 6253(c), to further respond to your request due to the "need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request." (Gov. Code, § 6253(c)(2)).

On March 21, 2022, you spoke with the Commission's Chief Legal Counsel, Camille Shelton, and agreed that any responsive litigation briefs, court orders and decisions that are saved electronically to the Commission's computer system would satisfy your request, and that for now you are not requesting that we continue our search for records that may be responsive to your request that are kept in hard copy in the Commission's office, or in off-site storage. We anticipate being able to provide you with electronic copies of litigation briefs, court orders and decisions that may be responsive to your request by the week of April 4, 2022, as we have only one IT professional at the Commission and there is significant work for him to do to be able to make the documents available to you.

Please feel free to contact us if you have any questions or need additional information.

Sincerely,

Heather Halsey  
Executive Director

**From:** [Heather Halsey](#)  
**To:** [pprows@briscoelaw.net](mailto:pprows@briscoelaw.net)  
**Cc:** [CSM Info](#)  
**Subject:** Commission on State Mandates" Second CPRA Response  
**Date:** Friday, April 8, 2022 5:31:16 PM

---

Dear Mr. Prows,

On March 4, 2022, the Commission on State Mandates (Commission) received your Public Records Act (PRA) Request for all documents related to:

- (i) any analysis of which, if any, local agencies are not subject to the tax and spend limitations of the California Constitution,
- (ii) section 8 of Article XIII B of the California Constitution, or
- (iii) the 2021 amendments to section 1183.1(g) of the Commission's regulations.

You also requested that "documents available in electronic format be produced in their electronic format."

On March 14, 2022, we provided a list of documents available on our website pursuant to Government Code section 6253(f) that were responsive to your request.

We also indicated that we would need an extension of time, pursuant to Government Code section 6253(c), to further respond to your request due to the "need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request." (Gov. Code, § 6253(c)(2)).

On March 21, 2022, you spoke with the Commission's Chief Legal Counsel, Camille Shelton, and agreed that any responsive litigation briefs, court orders and decisions that are saved electronically to the Commission's computer system would satisfy your request, and that for now you are not requesting that we continue our search for records that may be responsive to your request that are kept in hard copy in the Commission's office, or in off-site storage. We anticipate being able to provide you with electronic copies of litigation briefs, court orders and decisions that may be responsive to your request by the week of April 4, 2022, as we have only one IT professional at the Commission and there is significant work for him to do to be able to make the documents available to you.

Following that review, we are now providing you a link to a zipfile of the remaining documents, responsive to your request, which you may download to your computer here: <https://csm.ca.gov/prr/Public-Records-Request.zip>

Regards, Heather

**Heather Halsey**

Executive Director

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

Phone: (916) 323-3562

Fax: (916) 445-0278

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Please consider the environment before printing this e-mail



**JOHN CHIANG**  
*California State Controller*

December 13, 2011

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

I am pleased to present the 60<sup>th</sup> edition of the *Special Districts Annual Report*, for the fiscal year ended June 30, 2010. This report is a compilation of financial data provided by county auditors and special district officials.

Information in this report was compiled from standardized reports utilizing accounting and reporting procedures in accordance with the Uniform Accounting Systems of Special Districts, prescribed in section 1113.1 of the California Code of Regulations. The exceptions are special districts engaged in electric and hospital activities. These special districts are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the Office of Statewide Health Planning and Development. They are, therefore, exempt from the provisions of the California Code of Regulations.

Following are highlights of the financial activities of California's special districts for the fiscal year (FY) ended June 30, 2010:

- Total revenues decreased by 0.57% from \$40.32 billion in FY 2008-09 to \$40.09 billion in FY 2009-10. Non-Enterprise General Purpose transactions, mainly property taxes and the proceeds of long-term debt, accounted for the largest portion of reported revenues, increasing from \$12.52 billion to \$12.63 billion, a 0.86% increase.
- Total expenditures increased by 0.24% from \$40.85 billion in FY 2008-09 to \$40.95 billion in FY 2009-10. Non-Enterprise General Purpose transactions, mainly salaries, wages and benefits, and fixed assets, accounted for the largest portion of reported expenditures, increasing from \$11.82 billion to \$12.28 billion, a 3.84% increase.
- Total outstanding long-term debt decreased by 0.25% from \$75.14 billion in FY 2008-09 to \$74.95 billion in FY 2009-10. Revenue Bonds accounted for the largest portion of the debt, increasing from \$47.79 billion to \$46.66 billion, a 2.35% decrease.

I would like to thank the many government representatives who assisted in providing my office with this information in a timely manner. Their contributions and the dedicated work of my staff provide the Legislature and taxpayers with detailed information on the financial activities of California's special districts.

Sincerely,

*Original signed by:*

JOHN CHIANG  
California State Controller

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# Introduction

California Government Code section 12463.1 requires the California State Controller to annually compile and publish the financial transactions of special districts within California.

Special districts are defined as legally-constituted governmental entities that are not cities, counties, redevelopment agencies, or school districts. Pursuant to Government Code section 12463.1, special districts include joint powers agencies (JPAs) formed under Government Code section 6500, as well as certain nonprofit corporations.

Special districts have substantially the same general governmental powers as most other local governments under the California State Constitution and statutes. Most commonly, these powers include autonomy and corporate powers. Special districts may acquire funds through bonds, taxes, or user charges and can spend funds to provide specified services and facilities. Special districts, including JPAs, may sue and be sued, acquire real and personal property or any interest therein, exercise the right of eminent domain, and enter into and perform contracts.

In contrast to most other governmental entities, a special district may cover only a small portion of a city or county, or it may have a multi-city or multi-county jurisdiction. Its territory may be contiguous or non-contiguous. It may be limited to a single function or permitted to perform a multitude of functions.

This publication includes financial data for the 2009-10 fiscal year, as reported to the California State Controller by 4,792 special districts in California. Special districts may have different fiscal periods. This publication includes data for fiscal periods that ended between July 1, 2009, and June 30, 2010. The data are based upon, and presented according to, specific activities performed by each special district. Except as stated below, all data published herein comply with the applicable Uniform Accounting System for Special Districts, as prescribed in section 1113.1 of the California Code of Regulations.

Special districts engaged in electric and hospital activities are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the California Office of Statewide Health Planning and Development; electric- or hospital-related special districts are therefore exempt from the above provisions of the California Code of Regulations. Note that the information contained in this publication has not been audited.

Special districts operate under various statutes; 53 major statutory types apply to special districts. Each statutory authorization enumerates the legal provisions that apply to that type of special district. Statutory authorization information, including California code and section number, is found in Appendix A of this report.

## Publication Organization

This publication is divided into three major sections: Introduction, Financial Section, and Supplemental Information.

The **Introduction** provides general information about special districts. This section also provides guidance on how to use or locate information in the publication.

The **Financial Section** presents the financial data as submitted by the special districts, grouped into five major categories.

*General Information* – Table 1 presents general information relating to the principal county, statutory type code, governing body, and appropriations limit for each special district. Table 1 also summarizes total revenues, expenditures, and debt by activity.

*Enterprise Activities* – Tables 2 through 8 present detailed transactions by special districts for the seven enterprise activities, which include airport, electric, harbor and port, hospital, transit, waste disposal, and water utility activities.

*Non-Enterprise Activities* – Table 9 presents summarized transactions for the non-enterprise activities by governmental fund. Tables 10 through 12 present detailed non-enterprise transactions by special district.

*Long-Term Debt* – Table 13 presents summarized long-term debt by type of debt. Table 14 presents detailed debt information by special district, purpose, and activity.

*Taxes Allocated and Levied* – Tables 15 and 16 present, by county and type respectively, the amount of ad valorem taxes allocated and voter-approved taxes levied. Table 17 presents detailed tax information by special district. This information applies to the 2010-11 fiscal year.

The **Supplemental Information** includes four appendices relating to special districts.

*Appendix A* lists the statutory authority under which special districts in this publication operate, and the applicable type code for each district. The type code shown is a system devised by the California State Controller's Office to provide some codification for identification purposes.

*Appendix B* lists the number of special districts by type code and governing body.

*Appendix C* lists definitions that are used in the reporting forms and instructions in the preparation of the annual financial transactions report.

*Appendix D* lists the special districts that failed to file their financial transactions reports for the 2009-10 fiscal year.

## Locating Information for a Special District

Information pertaining to a specific special district can be located using Table 1, which is organized in alphabetical order. General information such as the principal county, statutory type code, and governing body is provided in Table 1. Listed with each special district are its reported activities and the total revenues, expenditures, and debt of the special district. To find detailed financial transactions for a specific special district, note the activities listed in Table 1; then refer to the Table of Contents to locate the page number of the applicable tables.

A number of special districts exist but have become inactive, meaning they reported no balances or transactions during the fiscal year. Inactive special districts are listed in Table 1 with “Inactive” noted in the column entitled “Activity.” In addition, some special districts had no revenues or expenditures during the fiscal year but showed fund balances. Table 1 is designed to provide a comprehensive summary of all special districts; therefore, Table 1 shows no revenue or expenditure amounts for districts that report only fund balances. A special district may no longer receive revenues nor provide services, yet it maintains a fund balance until the special district is dissolved.

For the 2009-10 fiscal year, 32 special districts failed to file financial transaction reports. They are listed in Appendix D.

## Governing Body

A special district's governing body may consist of the county board of supervisors, the city council of the city within which the special district is located, or a special district board whose members are independently elected or appointed. Figure 1 reflects the number of special districts operating under the various types of governing bodies. See Table 1 for information relating to each special district.

**Figure 1**

**Number of Special Districts by Governing Body**

Governing Board	Number of Special Districts
Board of Supervisors .....	1,565
City Council .....	195
Special District Elected or Appointed .....	3,032
<b>Total Number of Special Districts</b> .....	<b>4,792</b>

## Special District Trends

During the 2009-10 fiscal year, a total of 50 new districts were formed and 27 were dissolved. During the fiscal year, there was a net gain of 23 special districts reporting financial transactions to the California State Controller.

Figure 2 indicates the trend in the number of special districts over the last five years. JPAs and nonprofit corporations comprise approximately 19.91% of all special districts.

**Figure 2**

<b>Special District Five-Year Trend</b>			
<b>Fiscal Year</b>	<b>JPAs and Nonprofit Corporations</b>	<b>Other Special Districts</b>	<b>Total Number of Special Districts</b>
2005-06 .....	906	3,844	4,750
2006-07 .....	915	3,863	4,778
2007-08 .....	920	3,856	4,776
2008-09 .....	926	3,843	4,769
2009-10 .....	954	3,838	4,792

## Activities

For reporting purposes, special districts must file financial transaction reports by activity. The activity designates a specific function or service provided by a special district. A special district may perform one or more activities. The revenues and expenditures for each activity are accounted for separately. Activities are grouped into two major categories: enterprise and non-enterprise. Figures 3 and 4 provide a summary of financial transactions of enterprise and non-enterprise special districts, categorized by the purpose of the transactions resembling the fund type, as discussed below.

### Enterprise

Enterprise activities are accounted for in a manner similar to a private business, such as a water utility. The acquisition, operation, and maintenance of governmental facilities and services are entirely or predominantly self-supporting through user charges or fees. For the purposes of this publication, enterprise activities are separated into seven categories: airport, electric, harbor and port, hospital, transit, waste disposal, and water utility. Information relating to revenues and expenses for these enterprise activities is contained in Tables 2 through 8.

### Non-Enterprise

A non-enterprise activity is an activity that has an accounting system organized on a governmental fund basis. Non-enterprise activity categories include general-purpose, debt service, and capital project.

The general-purpose category represents the financial transactions of a special district’s General Fund and Special Revenue Funds. These transactions include general operations and administration of a special district that is financed by taxes and general revenues as well as the transactions involving special revenues earmarked for specific purposes. These transactions are presented in Tables 9 and 10.

The debt service category accounts for the resources devoted to the payment of interest and principal on long-term debt. These transactions are presented in Tables 9 and 11.

The capital projects category represents the revenues, expenditures, and financing sources and uses for the purpose of acquiring capital facilities. These transactions are presented in Tables 9 and 12.

This report contains the following 24 non-enterprise activities:

Air Pollution Control	Local and Regional Planning or
Ambulance Service	Development
Animal Control	Memorial
Cemetery	Parking
Drainage and Drainage Maintenance	Pest Control
Financing or Constructing Facilities	Police Protection and Personal Safety
Fire Protection	Recreation and Park
Flood Control and Water Conservation	Self Insurance
Governmental Services	Soil Conservation
Health	Streets and Roads – Construction and
Land Reclamation	Maintenance
Library	Television Translator Station Facilities
Lighting and Lighting Maintenance	Underground Electric and Communication
	Facilities

## Revenues

Revenues are defined as additions to net current assets that do not increase liabilities and do not include fund transfers in or reimbursements of expenditures. In the 2009-10 fiscal year, special districts reported revenues totaling \$40.09 billion. Figures 3 and 5 summarize special district revenues for the last five fiscal years.

**Figure 3**

### Special District Revenues

(Amounts in thousands)

	2009-10	2008-09	2007-08	2006-07	2005-06
<b>Enterprise</b>					
Airport.....	\$ 389,122	\$ 422,391	\$ 457,296	\$ 467,544	\$ 327,696
Electric.....	4,337,255	4,503,511	4,171,583	3,933,666	3,441,836
Harbor and Port.....	223,431	234,691	250,658	265,071	255,668
Hospital.....	4,375,022	4,205,169	4,094,546	3,743,948	3,447,167
Transit.....	4,613,922	4,662,755	4,634,395	4,668,710	4,062,615
Waste Disposal.....	3,495,635	3,373,459	3,478,224	3,314,219	3,095,887
Water Utility.....	7,863,516	7,823,441	8,099,005	7,540,913	6,610,204
<b>Total Enterprise.....</b>	<b>25,297,903</b>	<b>25,225,417</b>	<b>25,185,707</b>	<b>23,934,071</b>	<b>21,241,073</b>
<b>Non-Enterprise</b>					
General Purpose.....	12,626,420	12,519,263	12,067,288	11,435,568	10,300,012
Debt Service.....	1,993,672	2,333,260	2,162,902	2,049,216	2,685,205
Capital Projects.....	173,796	245,318	176,810	144,006	185,249
<b>Total Non-Enterprise.....</b>	<b>14,793,888</b>	<b>15,097,841</b>	<b>14,407,000</b>	<b>13,628,790</b>	<b>13,170,466</b>
<b>Total.....</b>	<b>\$ 40,091,791</b>	<b>\$ 40,323,258</b>	<b>\$ 39,592,707</b>	<b>\$ 37,562,861</b>	<b>\$ 34,411,539</b>

# Expenditures

Expenditures are defined as the cost of operations, maintenance, interest on debt, and other charges that benefit the current fiscal period. Special district expenditures for the 2009-10 fiscal year totaled \$40.95 billion. Figures 4 and 5 summarize special district expenditures for the last five fiscal years.

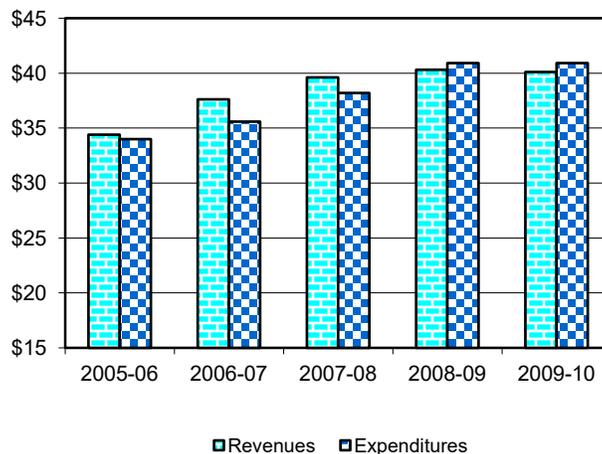
**Figure 4**

**Special District Expenditures**  
(Amounts in thousands)

	2009-10	2008-09	2007-08	2006-07	2005-06
<b>Enterprise</b>					
Airport.....	\$ 323,791	\$ 369,941	\$ 396,346	\$ 389,281	\$ 271,687
Electric.....	4,124,435	4,391,786	3,957,832	3,552,994	3,130,578
Harbor and Port.....	227,017	243,306	228,252	217,661	218,607
Hospital.....	4,189,949	4,037,048	3,924,068	3,620,724	3,343,948
Transit.....	5,656,153	5,721,766	5,489,453	5,160,087	4,921,025
Waste Disposal.....	3,111,390	3,145,207	2,978,971	2,832,370	2,582,672
Water Utility.....	7,634,444	7,257,905	7,011,679	6,476,326	5,949,430
<b>Total Enterprise.....</b>	<b>25,267,179</b>	<b>25,166,959</b>	<b>23,986,601</b>	<b>22,249,443</b>	<b>20,417,947</b>
<b>Non-Enterprise</b>					
General Purpose.....	12,275,297	11,820,870	11,228,466	10,464,638	9,360,808
Debt Service.....	2,850,038	3,276,292	2,446,502	2,522,212	3,380,559
Capital Projects.....	561,460	590,207	572,404	381,601	800,432
<b>Total Non-Enterprise.....</b>	<b>15,686,795</b>	<b>15,687,369</b>	<b>14,247,372</b>	<b>13,368,451</b>	<b>13,541,799</b>
<b>Total.....</b>	<b>\$ 40,953,974</b>	<b>\$ 40,854,328</b>	<b>\$ 38,233,973</b>	<b>\$ 35,617,894</b>	<b>\$ 33,959,746</b>

**Figure 5**

**Revenues and Expenditures**  
(Amounts in billions)



## Long-Term Debt

Figure 6 shows the unmatured ending balances of long-term debt by type of debt, as reported by special districts, for the last five fiscal years.

Prior to the 2000-01 fiscal year, information relating to financing or constructing facilities activity was not included in the introductory section of this publication.

**Figure 6**

### Unmatured Ending Balances by Type of Debt

(Amounts in thousands)

	2009-10	2008-09	2007-08	2006-07	2005-06
General Obligation Bonds.....	\$ 3,251,198	\$ 3,056,312	\$ 2,915,418	\$ 2,179,222	\$ 1,954,760
Revenue Bonds .....	46,664,363	47,787,527	45,097,632	43,286,844	40,215,109
Certificates of Participation .....	16,570,365	16,172,316	15,697,963	14,610,249	14,539,185
Federal Contracts .....	513,342	477,888	482,746	393,613	433,749
State Contracts.....	1,509,178	1,481,613	1,417,048	1,212,898	1,122,219
Time Warrants .....	359,818	389,100	392,683	374,285	268,192
Other Long-Term Debt.....	6,081,654	5,771,743	6,409,957	5,921,042	5,450,238
<b>Total.....</b>	<b>\$ 74,949,918</b>	<b>\$ 75,136,499</b>	<b>\$ 72,413,447</b>	<b>\$ 67,978,153</b>	<b>\$ 63,983,452</b>

Figure 7 presents the outstanding balances at the end of the 2009-10 fiscal year. Five activities represent 92.20% of the total long-term debt reported. See Tables 13 and 14 for detailed information.

**Figure 7**

### Unmatured Ending Balances by Activity

(Amounts in thousands)

	Amount	Percent of Total
Financing or Constructing Facilities.....	\$ 24,617,314	32.85%
Water Enterprise.....	19,003,342	25.35
Electric Enterprise.....	10,942,351	14.60
Transit Enterprise .....	6,553,081	8.74
Waste Disposal Enterprise .....	7,988,675	10.66
All Other Activities.....	5,845,155	7.80
<b>Total.....</b>	<b>\$ 74,954,918</b>	<b>100.00 %</b>

## **Lease Obligations**

Tables 13 and 14 provide information about future lease obligations and outstanding special assessment act bonds. In these tables, the term "lease obligation" refers to property leased for a term of more than ten years where the local agency is the lessee and acquires ownership at the end of the lease.

Tables 13 and 14 include the outstanding special assessment act bonds that were initiated by or through a special district. It should be noted that these bonds are not obligations of the special districts. The bonds are direct liens against the land receiving the improvement. The bonds must be reported under Government Code section 53892.2.

## **Financing or Constructing Facilities Activity**

Certain JPAs and nonprofit corporations engage in the financing or construction of public facilities. Local governments create these agencies to finance capital projects, such as the construction of libraries, city halls, and other buildings, or for the purchase of items such as vehicles and computer equipment.

The JPAs or nonprofit corporations construct and lease facilities back to the respective local governments that created them (i.e., city, county, school district, or special district). Lease revenues are used by these financing agencies to pay the principal and interest on long-term debt.

Since the 2000-01 fiscal year, the revenues and expenditures of the JPAs and nonprofit corporations have been included throughout this publication. The summary of financial transactions is reported in Table 9, and detailed information is reported in Tables 10 through 12. The summary of long-term debt information is reported in Table 13, and detailed information is reported in Table 14.

## **Taxation**

In June 1978, California voters passed Proposition 13, known as the Jarvis-Gann Initiative, which added Article XIII A to the State Constitution. Article XIII A was designed to limit the amount of ad valorem property taxes levied. In the 2009-10 fiscal year, property tax revenues amounted to \$5.0 billion, a 3.65% decrease from the 2008-09 fiscal year. A five-year comparison is provided in Figure 8. The total includes the county allocation of ad valorem taxes on real property, voter-approved taxes, property assessments, and special assessments.

## **Educational Revenue Augmentation Fund**

Assembly Bill 2115, Chapter 610, Statutes of 2004 (AB 2115), required a \$350 million reduction of property tax revenues from special districts in California in each of the 2004-05 and 2005-06 fiscal years. The reduction was calculated at 40% of enterprise property tax revenue plus 10% of non-enterprise property taxes. In all cases, the total property tax reduction to any given district could not exceed 10% of that district's total revenues. The reduced amounts were redirected to the Educational Revenue Augmentation Fund (ERAF) of each county, and used to augment property tax revenues to school districts within each respective county.

**Figure 8****Tax Revenues for Last Five Fiscal Years**

(Amounts in thousands)

	2009-10	2008-09	2007-08	2006-07	2005-06
<b>Non-Enterprise</b>					
General Purpose .....	\$ 3,485,147	\$ 3,621,325	\$ 3,523,037	\$ 3,318,756	\$ 2,940,386
Debt Service.....	78,455	92,998	94,496	47,043	49,112
<b>Enterprise</b> .....	1,471,260	1,511,251	1,446,884	1,336,785	972,527
<b>Total</b> .....	<b>\$ 5,034,862</b>	<b>\$ 5,225,574</b>	<b>\$ 5,064,417</b>	<b>\$ 4,702,584</b>	<b>\$ 3,962,025</b>

Taxes allocated and voter-approved taxes levied for the 2010-11 fiscal year are summarized by county in Table 15, by major statutory type of district in Table 16, and by special district in Table 17.

## Appropriations Limit

In November 1979, California voters passed Proposition 4, known as the Gann Limit, which added Article XIII B to the State Constitution. Article XIII B was designed to limit the spending of local governments, including special districts. As a result, each special district, unless otherwise exempted, is required to compute a 1978-79 "base year" appropriations limit. Once the base year is calculated, subsequent years are computed using the previous year's limit, factoring in cost-of-living and population changes, and making other adjustments.

Neither Article XIII B nor subsequent legislation assigned responsibility to the State or any local agency for ensuring compliance with the mandate. In 1987, the Legislature enacted Senate Bill 813, Chapter 1025, requiring each special district to include its appropriations limit and the total appropriations subject to that limit in its annual report to the California State Controller.

Special districts required to report an appropriations limit are listed in Table 1. The information has not been audited; it is presented as submitted by the special districts.

# Enterprise Activities

Enterprise activities include airport, electric, harbor and port, hospital, transit, waste disposal, and water utility activities, which are accounted for in a manner similar to that of a private business.

## Airport Enterprise Activity

Eighteen special districts reported airport enterprise activity. These special districts reported operating revenues of \$238.6 million and operating expenses of \$277.8 million, resulting in an operating loss of \$39.2 million. Non-operating revenues totaled \$150.5 million and non-operating expenses equaled \$46 million, resulting in a non-operating income of \$104.5 million and a net income of \$65.3 million. See Table 2 for detailed information.

**Figure 9**

### Airport Enterprise Activity (Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Landing Fees .....	\$ 23,407	8.04 %	\$ 24,588	10.30 %	5.05 %
Airport Storage Fees .....	6,684	2.30	6,816	2.86	1.97
Fuel Flowage Fees .....	4,441	1.52	3,382	1.42	(23.85)
Concessions .....	78,738	27.04	76,729	32.16	(2.55)
Rents and Leases .....	72,337	24.84	76,891	32.23	6.30
Sales and Services .....	26,016	8.93	23,223	9.73	(10.74)
Other Operating Revenues <sup>1</sup> .....	79,613	27.33	26,951	11.30	(66.15)
<b>Total Operating Revenues</b> .....	<b>291,236</b>	<b>100.00 %</b>	<b>238,580</b>	<b>100.00 %</b>	<b>(18.08)</b>
<b>Operating Expenses</b>					
Administration .....	67,909	22.03	55,143	19.85	(18.80)
Maintenance and Operation					
Landing Areas .....	23,059	7.48	24,457	8.80	6.06
Terminal Buildings and Areas .....	67,160	21.79	62,463	22.49	(6.99)
Other Buildings and Areas .....	35,207	11.42	33,457	12.05	(4.97)
General Shop and Equipment .....	1,918	0.62	2,115	0.76	10.27
Cost of Sales and Services .....	17,217	5.59	16,032	5.77	(6.88)
Depreciation and Amortization .....	76,518	24.82	82,719	29.78	8.10
Other Operating Expenses <sup>2</sup> .....	19,270	6.25	1,392	0.50	(92.78)
<b>Total Operating Expenses</b> .....	<b>308,258</b>	<b>100.00 %</b>	<b>277,778</b>	<b>100.00 %</b>	<b>130.28</b>
<b>Operating Income (Loss)</b> .....	<b>(17,022)</b>		<b>(39,198)</b>		
<b>Non-Operating Revenues</b>					
Interest Income .....	15,977	12.18	11,720	7.79	(26.64)
Rents, Leases, and Franchises .....	1,471	1.12	0	0	(100.00)
Taxes and Assessments .....	8,809	6.72	8,752	5.81	(0.65)
Intergovernmental .....	35,600	27.14	53,340	35.43	49.83
Other Non-Operating Revenues .....	69,298	52.84	76,730	50.97	10.72
<b>Total Non-Operating Revenues</b> .....	<b>131,155</b>	<b>100.00 %</b>	<b>150,542</b>	<b>100.00 %</b>	<b>14.78</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	25,299	41.01	14,856	32.29	(41.28)
Other Non-Operating Expenses .....	36,384	58.99	31,157	67.71	(14.37)
<b>Total Non-Operating Expenses</b> .....	<b>61,683</b>	<b>100.00 %</b>	<b>46,013</b>	<b>100.00 %</b>	<b>(25.40)</b>
<b>Non-Operating Income</b> .....	<b>69,472</b>		<b>104,529</b>		<b>50.46</b>
<b>Net Income (Loss)</b> .....	<b>\$ 52,450</b>		<b>\$ 65,331</b>		<b>24.56 %</b>

<sup>1</sup> The decrease resulted from the Southern California Logistics Airport Authority reporting \$21.8 million in the 2009-10 fiscal year and \$75.6 million in the 2008-09 fiscal year.

<sup>2</sup> The decrease resulted from the Southern California Logistics Airport Authority reporting \$145.2 thousand in the 2009-10 fiscal year and \$18.1 million in the 2008-09 fiscal year.

## Electric Enterprise Activity

Sixty-seven special districts reported electric enterprise activity. These special districts reported operating revenues of \$4.1 billion and operating expenses of \$3.6 billion, resulting in an operating income of \$520 million. Non-operating revenues totaled \$192.1 million and non-operating expenses equaled \$499.2 million, resulting in a non-operating loss of \$307.1 million and a net income of \$212.8 million. See Table 3 for detailed information.

**Figure 10**

### Electric Enterprise Activity

(Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Sale of Electric Energy					
Residential.....	\$ 1,013,087	23.41 %	\$ 1,038,825	25.06	2.54 %
Business and Industrial.....	1,109,396	25.63	1,097,906	26.49	(1.04)
Sales to Public Authorities <sup>1</sup> .....	80,068	1.85	136,368	3.29	70.32
Sales for Resale.....	1,800,897	41.61	1,606,782	38.76	(10.78)
Interdepartmental.....	3,103	0.07	4,698	0.11	51.40
Other Sales.....	176,963	4.09	91,081	2.20	(48.53)
Other Electric Revenues.....	144,709	3.34	169,500	4.09	17.13
<b>Total Operating Revenues.....</b>	<b>4,328,223</b>	<b>100.00 %</b>	<b>4,145,160</b>	<b>100.00</b>	<b>(4.23)</b>
<b>Operating Expenses</b>					
Production					
Power Generation.....	1,201,212	31.54	1,355,665	37.40	12.86
Purchased Power.....	1,218,581	32.00	1,006,486	27.76	(17.41)
Other Production Expenses <sup>2</sup> .....	237,561	6.24	78,331	2.16	(67.03)
Transmission.....	133,720	3.51	132,252	3.65	(1.10)
Distribution.....	153,607	4.03	160,526	4.43	4.50
Customer Accounts.....	134,979	3.54	141,878	3.91	5.11
Administration and General.....	201,107	5.28	230,160	6.35	14.45
Depreciation and Amortization.....	471,261	12.37	786,357	13.42	3.20
Other Operating Expenses.....	56,722	1.49	33,541	0.92	(40.87)
<b>Total Operating Expenses.....</b>	<b>3,808,750</b>	<b>100.00 %</b>	<b>3,625,196</b>	<b>100.00</b>	<b>(4.82)</b>
<b>Operating Income (Loss).....</b>	<b>519,473</b>		<b>519,964</b>		<b>0.09</b>
<b>Non-Operating Revenues</b>					
Interest Income.....	122,089	69.66	80,774	42.05	(33.84)
Rents, Leases, and Franchises.....	579	0.33	276	0.15	(52.33)
Taxes and Assessments.....	795	0.45	7	0.00	(99.12)
Intergovernmental.....	2,667	1.52	1,789	0.93	(32.92)
Other Non-Operating Revenues <sup>3</sup> .....	49,158	28.04	109,248	56.87	122.24
<b>Total Non-Operating Revenues.....</b>	<b>175,288</b>	<b>100.00 %</b>	<b>192,095</b>	<b>100.00</b>	<b>9.59</b>
<b>Non-Operating Expenses</b>					
Interest Expense.....	499,711	85.71	433,226	86.78	(13.30)
Other Non-Operating Expenses.....	83,325	14.29	66,013	13.22	(20.78)
<b>Total Non-Operating Expenses.....</b>	<b>583,036</b>	<b>100.00 %</b>	<b>499,239</b>	<b>100.00</b>	<b>(14.37)</b>
<b>Non-Operating Loss.....</b>	<b>(407,748)</b>		<b>(307,144)</b>		<b>(24.67)</b>
<b>Net income (Loss).....</b>	<b>\$ 111,725</b>		<b>\$ 212,820</b>		<b>90.49 %</b>

<sup>1</sup> The increase resulted from the Power and Water Resources Pooling Authority reporting \$46.5 million for the first year in the 2009-10 fiscal year.

<sup>2</sup> The decrease resulted from the Turlock Irrigation District reporting zero in the 2009-10 fiscal year and \$158.1 million in the 2008-09 fiscal year.

<sup>3</sup> The increase resulted from the Northern California Gas Authority No. 1 reporting \$28 million in the 2009-10 fiscal year and zero in the 2008-09 fiscal year.

## Harbor and Port Enterprise Activity

Fourteen special districts reported harbor and port enterprise activity. These special districts reported operating revenues of \$188.8 million and operating expenses of \$206.4 million, resulting in an operating loss of \$17.7 million. Non-operating revenues totaled \$34.7 million and non-operating expenses equaled \$20.6 million, resulting in a non-operating income of \$14.1 million and a net loss of \$3.6 million. See Table 4 for detailed information.

Figure 11

### Harbor and Port Enterprise Activity

(Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Marine					
Dockage .....	\$ 6,107	3.00 %	\$ 5,184	2.75	(15.11)%
Wharfage .....	23,679	11.64	22,622	11.98	(4.46)
Storage, Demurrage, and Space Rental .....	21,059	10.36	17,367	9.20	(17.53)
Loading and Unloading .....	1,054	0.52	1,007	0.53	(4.46)
Service Charges .....	987	0.49	794	0.42	(19.55)
Stevedoring .....	1,098	0.54	1,174	0.62	6.92
Other Sales and Services .....	29,491	14.50	27,802	14.73	(5.73)
Harbor					
Slip Rentals .....	13,929	6.85	14,112	7.48	1.31
Launching Charges .....	228	0.11	319	0.17	39.91
Fuel Sales <sup>1</sup> .....	0	0.00	12	0.01	1200.00
Rents and Concessions .....	88,385	43.47	82,085	43.48	(7.13)
Other Sales and Services .....	17,323	8.52	16,289	8.63	(5.97)
<b>Total Operating Revenues .....</b>	<b>203,340</b>	<b>100.00 %</b>	<b>188,767</b>	<b>100.00</b>	<b>(7.17)</b>
<b>Operating Expenses</b>					
Operating and Security .....	83,065	37.91	84,491	40.93	1.72
Maintenance .....	33,995	15.51	29,966	14.52	(11.85)
Administration and General .....	54,742	24.99	54,611	26.45	(0.24)
Depreciation and Amortization .....	33,797	15.43	34,297	16.61	1.48
Other Operating Expenses <sup>2</sup> .....	13,493	6.16	3,070	1.49	(77.25)
<b>Total Operating Expenses .....</b>	<b>219,092</b>	<b>100.00 %</b>	<b>206,435</b>	<b>100.00</b>	<b>(5.78)</b>
<b>Operating Income (Loss) .....</b>	<b>(15,752)</b>		<b>(17,668)</b>		<b>12.16</b>
<b>Non-Operating Revenues</b>					
Interest Income <sup>3</sup> .....	8,176	26.08	2,932	8.46	(64.14)
Rents, Leases, and Franchises .....	2,585	8.24	4,895	14.12	89.36
Taxes and Assessments .....	6,705	21.39	6,776	19.55	1.06
Intergovernmental .....	6,480	20.67	9,857	28.43	52.11
Other Non-Operating Revenues .....	7,405	23.62	10,204	29.44	37.80
<b>Total Non-Operating Revenues .....</b>	<b>31,351</b>	<b>100.00 %</b>	<b>34,664</b>	<b>100.00</b>	<b>10.57</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	11,885	49.08	11,257	54.69	(5.28)
Other Non-Operating Expenses .....	12,329	50.92	9,325	45.31	(24.37)
<b>Total Non-Operating Expenses .....</b>	<b>24,214</b>	<b>100.00 %</b>	<b>20,582</b>	<b>100.00</b>	<b>(15.00)</b>
<b>Non-Operating Income .....</b>	<b>7,137</b>		<b>14,082</b>		<b>97.31</b>
<b>Net Income (Loss) .....</b>	<b>\$ (8,615)</b>		<b>\$ (3,586)</b>		<b>(58.37)%</b>

<sup>1</sup> The increase resulted from the Port San Luis Harbor District reporting \$12.3 thousand in the 2009-10 fiscal year and zero in the 2008-09 fiscal year.

<sup>2</sup> The decrease resulted from the San Diego Unified Port District reporting \$12.3 million in the 2008-09 fiscal year primarily due to the Environmental Department.

<sup>3</sup> The decrease resulted from the San Diego Unified Port District reporting \$2.4 million in the 2009-10 fiscal year and reporting \$6.6 million in the 2008-09 fiscal year.

## Hospital Enterprise Activity

Sixty-three special districts reported hospital enterprise activity. These special districts reported operating revenues of \$4.0 billion and operating expenses of \$4.1 billion, resulting in an operating loss of \$95.3 million. Non-operating revenues totaled \$338.5 million and non-operating expenses equaled \$58.1 million, resulting in a non-operating income of \$280.4 million. Extraordinary items cost \$1.1 million, resulting in a net income of \$186.2 million. See Table 5 for detailed information.

Figure 12

### Hospital Enterprise Activity

(Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Daily Hospital Services .....	\$ 2,680,755	21.52 %	\$ 2,805,023	21.11	4.64 %
Ambulatory Services .....	1,593,654	12.79	1,717,865	12.93	7.79
Ancillary Services .....	8,182,772	65.69	8,765,373	65.96	7.12
<b>Gross Patient Revenues</b> .....	<b>12,457,181</b>	<b>100.00 %</b>	<b>13,288,261</b>	<b>100.00</b>	<b>6.67</b>
<b>Deductions From Revenues</b>					
Provision for Bad Debts .....	413,932	4.64	481,474	5.03	16.32
Medicare Contractual Adjustments .....	3,474,968	38.96	3,786,175	39.53	8.96
Medi-Cal Contractual Adjustments .....	2,027,100	22.73	2,123,091	22.16	4.74
Other Contractual Adjustments .....	2,780,606	31.18	2,871,015	29.97	3.25
Other Allowances.....	222,505	2.49	317,471	3.31	42.68
<b>Total Deductions From Revenues</b> .....	<b>8,919,111</b>	<b>100.00 %</b>	<b>9,579,226</b>	<b>100.00</b>	<b>7.40</b>
Capitation Premium Revenues.....	113,068		101,748		(10.01)
<b>Net Patient Revenues</b> .....	<b>3,651,138</b>		<b>3,810,783</b>		<b>4.37</b>
Other Operating Revenues .....	215,316		225,770		4.86
<b>Total Operating Revenues</b> .....	<b>3,866,454</b>		<b>4,036,553</b>		<b>4.40</b>
<b>Operating Expenses</b>					
Daily Hospital Services .....	829,109	20.93	868,525	21.02	4.75
Ambulatory Services .....	432,481	10.92	462,633	11.20	6.97
Ancillary Services .....	1,177,521	29.73	1,230,153	29.77	4.47
Research Services <sup>1</sup> .....	409	0.01	15	0.00	(96.33)
Education Costs.....	10,400	0.26	11,364	0.28	9.27
General Services .....	568,844	14.36	586,140	14.19	3.04
Fiscal Services.....	177,818	4.49	189,035	4.57	6.31
Administrative Services.....	497,332	12.56	489,986	11.86	(1.48)
Unassigned Costs Services .....	260,375	6.57	287,570	6.96	10.44
Purchased Inpatient Services .....	2,806	0.07	2,162	0.05	(22.95)
Purchased Outpatient Services .....	3,904	0.10	4,303	0.10	10.22
<b>Total Operating Expenses</b> .....	<b>3,960,999</b>	<b>100.00 %</b>	<b>4,131,886</b>	<b>100.00</b>	<b>4.31</b>
<b>Operating Loss</b> .....	<b>(94,545)</b>		<b>(95,333)</b>		<b>0.83</b>
<b>Non-Operating Revenues</b> .....	<b>338,715</b>		<b>338,469</b>		<b>(0.07)</b>
<b>Non-Operating Expenses</b> .....	<b>76,049</b>		<b>58,063</b>		<b>(23.65)</b>
<b>Non-Operating Income</b> .....	<b>262,666</b>		<b>280,406</b>		<b>6.75</b>
<b>Extraordinary Items</b> <sup>2</sup> .....	<b>12,645</b>		<b>1,089</b>		<b>(91.39)</b>
<b>Net Income (Loss)</b> .....	<b>\$ 180,766</b>		<b>\$ 186,162</b>		<b>2.99 %</b>

<sup>1</sup> The decrease resulted from the Palomar Pomerado Hospital District reporting \$15 thousand in the 2009-10 fiscal year and \$409 thousand in the 2008-09 fiscal year.

<sup>2</sup> The decrease resulted from the West Contra Costa Healthcare District reporting zero in the 2009-10 fiscal year and \$12.6 million in the 2008-09 fiscal year.

**Transit Enterprise Activity**

Sixty-five special districts reported transit enterprise activity. These special districts reported revenues of \$4.6 billion and expenses of \$5.7 billion, resulting in an operating loss of \$1.0 billion. The loss on the disposal of fixed assets totaled \$1.4 million. The capital additions to equity equaled \$2.0 billion. The net operating loss and capital additions to equity totaled \$829.9 million. During the 2009-10 fiscal year, there were no new transit districts formed. See Table 6 for detailed information.

**Figure 13**

**Transit Enterprise Activity**  
(Amounts in thousands)

	<u>2008-09</u>	<u>Percent of Total</u>	<u>2009-10</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) From Prior Year</u>
<b>Revenues</b>					
Passenger Fares.....	\$ 1,209,552	25.94 %	\$ 1,192,144	25.84	(1.44)%
Special Transit Fares .....	26,408	0.57	26,840	0.58	1.64
Charter Service Revenue .....	220	0.00	259	0.01	17.73
Auxiliary Transportation Revenues.....	84,236	1.81	81,985	1.78	(2.67)
Non-Transportation Revenues .....	196,592	4.22	175,426	3.80	(10.77)
Property Tax Revenues .....	177,583	3.80	170,397	3.69	(4.05)
Sales Tax Revenues .....	523,628	11.23	518,670	11.24	(0.95)
Local Cash Grants .....	1,654,905	35.49	1,586,374	34.38	(4.14)
Local Special Fare Assistance .....	3,517	0.08	5,258	0.11	49.50
State Cash Grants .....	193,582	4.15	154,342	3.35	(20.27)
Federal Cash Grants.....	592,507	12.71	702,187	15.22	18.51
Other Revenues.....	25	0.00	40	0.00	60.00
<b>Total Revenues .....</b>	<b><u>4,662,755</u></b>	<b><u>100.00 %</u></b>	<b><u>4,613,922</u></b>	<b><u>100.00</u></b>	<b><u>(1.05)</u></b>
<b>Expenses</b>					
Salaries, Wages, and Benefits .....	2,545,595	44.49	2,572,789	45.49	1.07
Services.....	570,885	9.98	560,131	9.90	(1.88)
Materials and Supplies.....	440,335	7.70	421,418	7.45	(4.30)
Utilities and Insurance.....	224,686	3.93	222,042	3.92	(1.18)
Purchased Transportation.....	555,382	9.71	556,156	9.83	0.14
Interest Expense .....	304,319	5.32	235,137	4.16	(22.73)
Leases and Rentals .....	45,130	0.78	42,807	0.76	(5.15)
Depreciation and Amortization .....	1,107,816	19.36	1,119,695	19.80	1.07
Other Expenses .....	(72,382)	(1.27)	(74,022)	(1.31)	2.27
<b>Total Expenses.....</b>	<b><u>5,721,766</u></b>	<b><u>100.00 %</u></b>	<b><u>5,656,153</u></b>	<b><u>100.00</u></b>	<b><u>(1.15)</u></b>
<b>Net Transit Loss.....</b>	<b><u>(1,059,011)</u></b>		<b><u>(1,042,231)</u></b>		<b><u>(1.58)</u></b>
Gain (Loss) on Disposal of Fixed Assets.....	(1,430)		(1,975)		38.11
Operating Transfers In (Out).....	71,548		62,481		(12.67)
<b>Total Operating Loss .....</b>	<b><u>(988,893)</u></b>		<b><u>(981,725)</u></b>		<b><u>(0.72)</u></b>
<b>Capital Additions to Equity</b>					
Federal Capital Grants.....	457,917	26.88	574,759	31.72	25.52
State Capital Grants.....	514,722	30.22	472,970	26.11	(8.11)
Local Capital Grants.....	718,851	42.20	761,001	42.01	5.86
Non-Governmental Donations.....	11,996	0.70	2,858	0.16	(76.18)
<b>Total Capital Additions to Equity .....</b>	<b><u>1,703,486</u></b>	<b><u>100.00 %</u></b>	<b><u>1,811,588</u></b>	<b><u>100.00</u></b>	<b><u>6.35</u></b>
<b>Net Operating Loss and Capital Additions to Equity...</b>	<b><u>\$ 714,593</u></b>		<b><u>\$ 829,863</u></b>		<b><u>16.13 %</u></b>

## Waste Disposal Enterprise Activity

A total of 590 special districts reported waste disposal enterprise activity. These special districts reported operating revenues of \$2.9 billion and operating expenses of \$2.8 billion, resulting in a net income of \$35.5 million. Non-operating revenues totaled \$639.5 million and non-operating expenses equaled \$290.8 million, resulting in a non-operating income of \$348.8 million and a net income of \$384.2 million. See Table 7 for detailed information.

**Figure 14**

### Waste Disposal Enterprise Activity

(Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Service Charges .....	\$ 2,308,923	86.93 %	\$ 2,464,219	86.28	6.73 %
Connection Fees.....	121,952	4.59	118,639	4.15	(2.72)
Service Type Assessments.....	24,322	0.92	24,508	0.86	0.76
Other Services.....	80,197	3.02	109,379	3.83	36.39
Sales .....	120,620	4.54	139,344	4.88	15.52
<b>Total Operating Revenues.....</b>	<b>2,656,014</b>	<b>100.00 %</b>	<b>2,856,089</b>	<b>100.00</b>	<b>7.53</b>
<b>Operating Expenses</b>					
Sewage Collection .....	367,188	12.81	332,598	11.79	(9.42)
Sewage Treatment .....	863,759	30.14	852,934	30.24	(1.25)
Sewage Disposal.....	132,100	4.61	123,843	4.39	(6.25)
Solid Waste Disposal .....	286,259	9.99	284,382	10.08	(0.66)
Administration and General.....	544,448	19.00	557,882	19.78	2.47
Depreciation and Amortization.....	548,445	19.14	595,542	21.12	8.59
Other Operating Expenses <sup>1</sup> .....	123,402	4.31	73,444	2.60	(40.48)
<b>Total Operating Expenses.....</b>	<b>2,865,601</b>	<b>100.00 %</b>	<b>2,820,625</b>	<b>100.00</b>	<b>(1.57)</b>
<b>Operating Income (Loss) <sup>2</sup>.....</b>	<b>(209,587)</b>		<b>35,464</b>		<b>(116.92)</b>
<b>Non-Operating Revenues</b>					
Interest Income <sup>3</sup> .....	197,214	27.49	134,624	21.05	(31.74)
Rents, Leases, and Franchises.....	10,142	1.41	8,790	1.37	(13.33)
Taxes and Assessments.....	356,128	49.64	344,380	53.85	(3.30)
Intergovernmental.....	61,587	8.58	79,338	12.41	28.82
Other Non-Operating Revenues.....	92,374	12.88	72,414	11.32	(21.61)
<b>Total Non-Operating Revenues.....</b>	<b>717,445</b>	<b>100.00 %</b>	<b>639,546</b>	<b>100.00</b>	<b>(10.86)</b>
<b>Non-Operating Expenses</b>					
Interest Expense.....	232,416	83.12	231,719	76.69	(0.30)
Other Non-Operating Expenses.....	47,190	16.88	59,046	20.31	25.12
<b>Total Non-Operating Expenses.....</b>	<b>279,606</b>	<b>100.00 %</b>	<b>290,765</b>	<b>100.00</b>	<b>3.99</b>
<b>Non-Operating Income .....</b>	<b>437,839</b>		<b>348,781</b>		<b>(20.34)</b>
<b>Net Income (Loss).....</b>	<b>\$ 228,252</b>		<b>\$ 384,245</b>		<b>68.34 %</b>

<sup>1</sup> The decrease in Other Operating Expense resulted primarily from several districts reclassifying the expense in the 2009-10 fiscal year.

<sup>2</sup> The decrease in Operating Loss resulted primarily from several districts reporting an increase in Charges for Services in the 2009-10 fiscal year.

<sup>3</sup> The decrease in Interest Income resulted from the several County Sanitation Districts of Los Angeles County reporting a significant decrease in the 2009-10 fiscal year.

**Water Utility  
Enterprise Activity**

A total of 887 special districts reported water utility enterprise activity. These special districts reported operating revenues of \$6.5 billion and operating expenses of \$6.9 billion, resulting in an operating loss of \$441.5 million. Non-operating revenues totaled \$1.4 billion and non-operating expenses equaled \$708.8 million, resulting in a non-operating income of \$670.6 million and a net income of \$229.1 million. See Table 8 for detailed information.

**Figure 15**

**Water Utility Enterprise Activity**

(Amounts in thousands)

	<u>2008-09</u>	<u>Percent of Total</u>	<u>2009-10</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) From Prior Year</u>
<b>Operating Revenues</b>					
Water Sales					
Residential.....	\$ 1,674,179	26.80 %	\$ 1,689,228	26.05	0.90 %
Business.....	275,318	4.40	274,418	4.23	(0.33)
Industrial.....	93,157	1.49	90,801	1.40	(2.53)
Irrigation.....	705,118	11.28	758,338	11.70	7.55
Sales for Resale.....	2,302,776	36.84	2,389,985	36.86	3.79
All Other Sales.....	185,718	2.97	214,575	3.31	15.54
Water Services.....	1,013,956	16.22	1,066,774	16.45	5.21
<b>Total Operating Revenues.....</b>	<b><u>6,250,222</u></b>	<b><u>100.00 %</u></b>	<b><u>6,484,119</u></b>	<b><u>100.00</u></b>	<b><u>3.74</u></b>
<b>Operating Expenses</b>					
Source of Supply.....	2,518,985	38.48	2,744,253	39.62	8.94
Pumping.....	325,101	4.96	319,931	4.62	(1.59)
Water Treatment.....	443,588	6.77	458,842	6.63	3.44
Administration and General.....	1,207,586	18.44	1,181,982	17.07	(2.12)
Customer Accounts.....	103,352	1.58	95,669	1.38	(7.43)
Transmission and Distribution.....	726,394	11.09	737,036	10.64	1.47
Depreciation and Amortization.....	1,029,960	15.73	1,120,211	16.17	8.76
Other Operating Expenses.....	193,396	2.95	267,705	3.87	38.42
<b>Total Operating Expenses.....</b>	<b><u>6,548,362</u></b>	<b><u>100.00 %</u></b>	<b><u>6,925,629</u></b>	<b><u>100.00</u></b>	<b><u>5.76</u></b>
<b>Operating Income (Loss).....</b>	<b><u>(298,140)</u></b>		<b><u>(441,510)</u></b>		<b><u>48.09</u></b>
<b>Non-Operating Revenues</b>					
Interest Income.....	315,921	20.09	206,740	14.99	(34.56)
Rents, Leases, and Franchises.....	32,701	2.08	35,690	2.59	9.14
Taxes and Assessments.....	810,418	51.51	788,009	57.13	(2.77)
Intergovernmental.....	159,430	10.13	134,494	9.75	(15.64)
Other Non-Operating Revenues.....	254,749	16.19	214,464	15.55	(15.81)
<b>Total Non-Operating Revenues.....</b>	<b><u>1,573,219</u></b>	<b><u>100.00 %</u></b>	<b><u>1,379,397</u></b>	<b><u>100.00</u></b>	<b><u>(12.32)</u></b>
<b>Non-Operating Expenses</b>					
Interest Expense.....	559,195	78.81	599,798	84.62	7.26
Other Non-Operating Expenses.....	150,348	21.19	109,017	15.38	(27.49)
<b>Total Non-Operating Expenses.....</b>	<b><u>709,543</u></b>	<b><u>100.00 %</u></b>	<b><u>708,815</u></b>	<b><u>100.00</u></b>	<b><u>(0.10)</u></b>
<b>Non-Operating Income.....</b>	<b><u>863,676</u></b>		<b><u>670,582</u></b>		<b><u>(22.36)</u></b>
<b>Net Income (Loss)<sup>1</sup>.....</b>	<b><u>\$ 565,536</u></b>		<b><u>\$ 229,072</u></b>		<b><u>(59.49)%</u></b>

<sup>1</sup> The decrease in Net Income resulted from several districts reporting an increase in operating expense of Source of Supply in the 2009-10 fiscal year.

## Non-Enterprise Activities

Non-enterprise activities are organized on a governmental fund type basis, in accordance with the Uniform Accounting System of Special Districts, as prescribed in section 1113.1 of the California Code of Regulations.

### General Purpose Transactions

A total of 2,925 special districts reported non-enterprise general-purpose transactions. These special districts reported revenues of \$12.6 billion and expenditures of \$12.3 billion, resulting in revenues over expenditures of \$351.1 million. See Table 9 for activity summary and Table 10 for detailed information.

Figure 16 provides the total revenue and expenditure transactions under the general-purpose category (General Fund and special revenue funds), reflecting the inflow and outflow of current financial resources. Non-routine inflows such as proceeds of long-term debt are considered financing sources, while non-routine outflows are considered financing uses. See Table 9 for a summary by activity and Table 10 for individual special district information relating to financing sources and uses.

**Figure 16**

#### General Purpose Transactions

(Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Revenues</b>					
Taxes and Assessments .....	\$ 3,621,325	28.93 %	\$ 3,485,146	27.60 %	(3.76)%
Licenses, Permits, and Franchises .....	200,203	1.60	186,206	1.48	(6.99)
Fines, Forfeits, and Penalties.....	33,941	0.27	36,765	0.29	8.32
Revenue From Use of Money and Property					
Interest Income.....	352,741	2.82	273,071	2.16	(22.59)
Rents, Concessions, and Royalties.....	277,241	2.21	277,331	2.20	0.03
Intergovernmental					
Federal.....	523,716	4.18	648,243	5.13	23.78
State.....	848,899	6.78	1,115,976	8.84	31.46
Other Governmental Agencies.....	427,230	3.41	461,600	3.66	8.04
Charges for Current Services.....	1,941,819	15.51	1,682,887	13.33	(13.33)
Self Insurance Contributions and Claim Adjustments.....	3,918,274	31.30	4,027,054	31.89	2.78
Other Revenues.....	373,874	2.99	432,141	3.42	15.58
<b>Total Revenues .....</b>	<b>12,519,263</b>	<b>100.00 %</b>	<b>12,626,420</b>	<b>100.00 %</b>	<b>0.86</b>
<b>Expenditures</b>					
Salaries, Wages, and Benefits .....	3,440,654	29.11	3,480,062	28.35	1.15
Services and Supplies .....	4,547,798	38.47	4,889,110	39.83	7.50
Self Insurance – Claims Paid .....	2,228,543	18.85	2,436,641	19.85	9.34
Debt Service					
Retirement of Long-Term Debt .....	125,002	1.06	176,699	1.44	41.36
Interest Expense.....	60,014	0.51	59,362	0.48	(1.09)
Fixed Assets .....	719,113	6.08	464,682	3.49	(35.38)
Other Expenditures.....	699,746	5.92	768,741	6.26	9.86
<b>Total Expenditures.....</b>	<b>11,820,870</b>	<b>100.00 %</b>	<b>12,275,297</b>	<b>100.00 %</b>	<b>3.84</b>
<b>Revenues Over Expenditures .....</b>	<b>\$ 698,393</b>		<b>\$ 351,123</b>		<b>(49.72)%</b>

**Debt Service Fund Transactions**

A total of 325 special districts reported non-enterprise debt service transactions. These special districts reported revenues of \$2.0 billion and expenditures of \$2.9 billion, resulting in revenues under expenditures of \$856.4 million. See Table 9 for activity summary and Table 11 for detailed information.

Figure 17 provides the total revenue and expenditure transactions under the debt service category, reflecting the inflow and outflow of current financial resources. Non-routine inflows such as proceeds of refunding debt are considered financing sources, while non-routine outflows are considered financing uses and are not presented in Figure 17. See Table 9 for a summary by activity and Table 11 for individual special district information relating to financing sources and uses.

**Figure 17**

**Debt Service Fund Transactions**  
(Amounts in thousands)

	<u>2008-09</u>	<u>Percent of Total</u>	<u>2009-10</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) From Prior Year</u>
<b>Revenues</b>					
Taxes and Assessments .....	\$ 92,998	3.99 %	\$ 78,455	3.94 %	(15.64)%
Revenue From Use of Money and Property					
Interest Income .....	236,677	10.14	193,851	9.72	(18.09)
Rents, Concessions, and Royalties .....	1,858,492	79.65	1,550,876	77.79	(16.55)
Intergovernmental					
Federal .....	260	0.01	124	0.01	(52.31)
State .....	379	0.02	488	0.02	28.76
Other Governmental Agencies .....	124,432	5.33	113,007	5.67	(9.18)
Charges for Current Services .....	2,806	0.12	2,490	0.12	(11.26)
Other Revenues <sup>1</sup> .....	17,216	0.74	54,381	2.73	215.87
<b>Total Revenues</b> .....	<u><b>2,333,260</b></u>	<u><b>100.00 %</b></u>	<u><b>1,993,672</b></u>	<u><b>100.00 %</b></u>	<u><b>(14.55)</b></u>
<b>Expenditures</b>					
Debt Service					
Retirement of Long-Term Debt .....	1,726,434	52.69	1,521,074	53.37	(11.90)
Interest Expense .....	1,230,655	37.56	1,118,576	39.25	(9.11)
Fixed Assets <sup>2</sup> .....	34,942	1.07	14,859	0.52	(57.48)
Other Expenditures .....	284,261	8.68	195,529	6.86	(31.21)
<b>Total Expenditures</b> .....	<u><b>3,276,292</b></u>	<u><b>100.00 %</b></u>	<u><b>2,850,038</b></u>	<u><b>100.00 %</b></u>	<u><b>(13.01)</b></u>
<b>Revenues Under Expenditures</b> .....	<u><b>\$ (943,032)</b></u>		<u><b>\$ (856,366)</b></u>		<u><b>(9.19)%</b></u>

<sup>1</sup> The increase resulted from the Santa Clara County Open-Space Authority reporting \$33.2 million in the 2009-10 fiscal year and \$17.2 thousand in the 2008-09 fiscal year.

<sup>1</sup> The decrease resulted from the San Bernardino County Financing Authority reporting \$938.4 thousand in the 2009-10 fiscal year and \$13.5 million in the 2008-09 fiscal year.

## Capital Projects Fund Transactions

A total of 245 special districts reported non-enterprise capital projects transactions. These special districts reported revenues of \$173.8 million and expenditures of \$561.5 million, resulting in revenues under expenditures of \$387.7 million. See Table 9 for activity summary and Table 12 for detailed information.

Figure 18 provides the total revenues and expenditures transactions under the capital projects category, reflecting the inflow and outflow of current financial resources. Non-routine inflows such as proceeds of long-term debt are considered financing sources, while non-routine outflows are considered financing uses and are not presented in Figure 18. See Table 9 for a summary by activity and Table 12 for individual special district information relating to financing sources and uses.

**Figure 18**

### Capital Projects Fund Transactions

(Amounts in thousands)

	2008-09	Percent of Total	2009-10	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Revenues</b>					
Interest Income .....	\$ 31,472	12.83 %	\$ 10,005	5.76 %	(68.21)%
Intergovernmental					
Federal <sup>1</sup> .....	4,200	1.71	1,122	0.64	(73.29)
State <sup>2</sup> .....	70,396	28.70	128,829	74.13	83.01
Other Governmental Agencies <sup>3</sup> .....	84,543	34.46	11,903	6.85	(85.92)
Other Revenues <sup>4</sup> .....	54,707	22.30	21,937	12.62	(59.90)
<b>Total Revenues</b> .....	<b>245,318</b>	<b>100.00 %</b>	<b>173,796</b>	<b>100.00 %</b>	<b>(29.15)</b>
<b>Expenditures</b>					
Fixed Assets .....	348,551	59.06	395,362	70.42	13.43
Other Expenditures .....	241,656	40.94	166,098	29.58	(31.27)
<b>Total Expenditures</b> .....	<b>590,207</b>	<b>100.00 %</b>	<b>561,460</b>	<b>100.00 %</b>	<b>(4.87)</b>
<b>Revenues Under Expenditures</b> .....	<b>\$ (344,889)</b>		<b>\$ (387,664)</b>		<b>12.40 %</b>

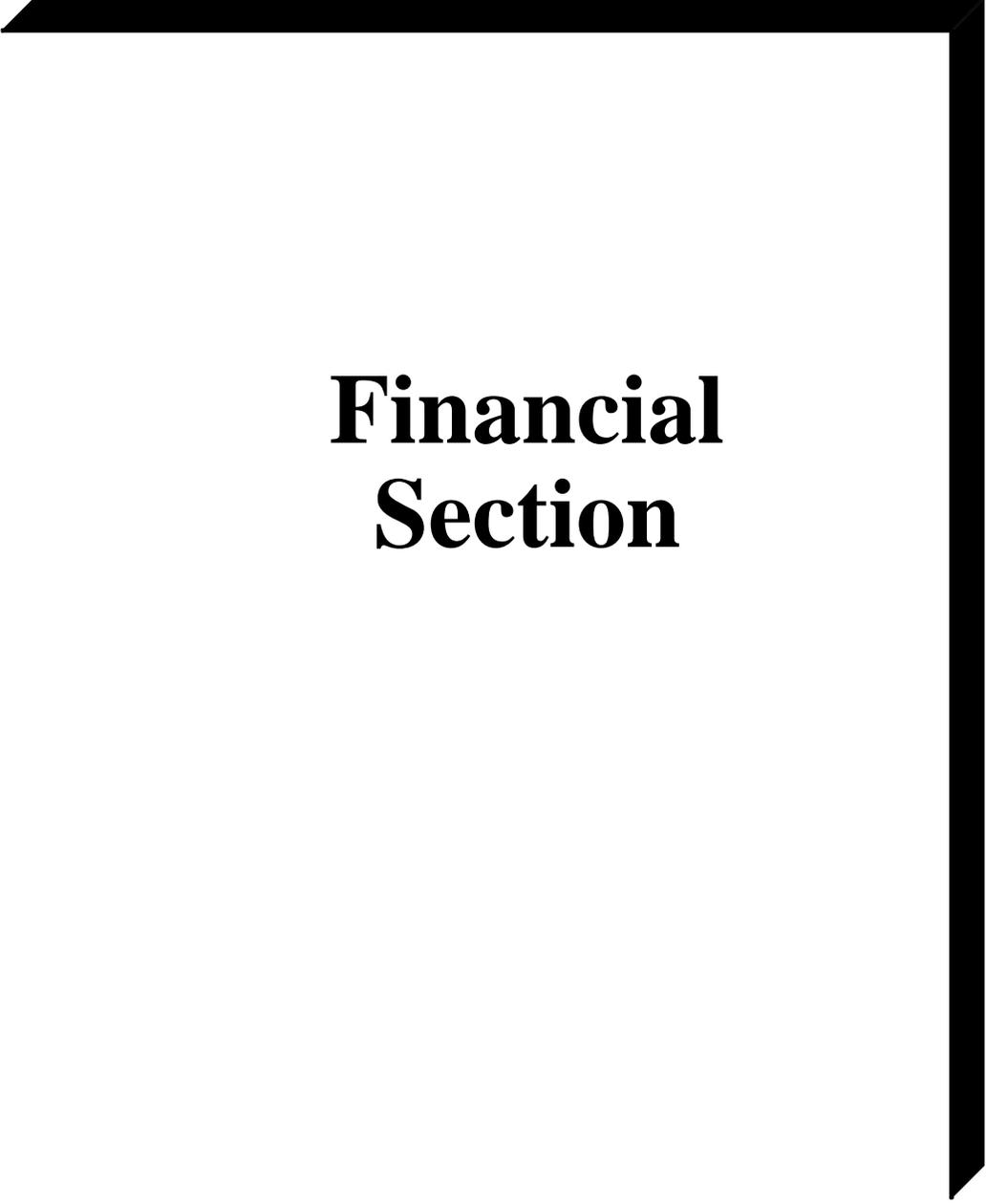
<sup>1</sup> The decrease resulted from the Sacramento Area Flood Control Agency reporting zero in the 2009-10 fiscal year and \$4.1 million in the 2008-09 fiscal year.

<sup>2</sup> The increase resulted from the Sacramento Area Flood Control Agency reporting \$84.2 million in the 2009-10 fiscal year and \$49.2 million in the 2008-09 fiscal year.

<sup>3</sup> The increase resulted from the San Diego Regional Building Authority reporting zero in the 2009-10 fiscal year and \$67.1 million in the 2008-09 fiscal year due to a construction project.

<sup>4</sup> The increase resulted from the Monterey County Water Resource Agency reporting zero in the 2009-10 fiscal year and \$26.6 million in the 2008-09 fiscal year.

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# **Financial Section**

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**Table 1. Special District Annual Report — Fiscal Year 2009-10**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
49-99 Cooperative Library System	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	\$ 176,748	\$ 185,226	\$ —	\$ —	—
4-E Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	115	136	—	—	—
4-M Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	89,038	50,556	76,595	—	—
ABAG Finance Authority for Nonprofit Corporation	Alameda	50.	O	Conduit Financing	—	—	—	—	—
Acampo Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	39,782	35,530	—	—	—
Adams Springs Water District	Lake	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	37,832	33,326	—	—	—
Adelanto Public Utility Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,373,614	5,408,398	—	—	—
—	—	—	—	Water Enterprise	6,385,209	11,355,216	76,825,000	—	—
Adin Cemetery District	Modoc	4.	O	—	—	—	—	11,971	24,279
—	—	—	—	Cemetery	23,298	24,278	—	—	—
Adin Community Services District	Modoc	5.1	O	—	—	—	—	2,806	2,806
—	—	—	—	Waste Disposal Enterprise	41,958	77,116	—	—	—
Adin Fire Protection District	Modoc	7.	O	—	—	—	—	15,500	82,964
—	—	—	—	Fire Protection	64,481	82,964	—	—	—
Adin Lighting District	Modoc	18.	S	—	—	—	—	1,680	1,795
—	—	—	—	Lighting and Lighting Maintenance	2,225	1,795	—	—	—
Adobe Lane Ranchettes Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Agoura Hills and Calabasas Community Center Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,194,401	1,272,784	—	—	—
Agoura Hills Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	684,039	1,790,992	11,490,000	—	—
Agoura Hills Public Facilities Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Agua Mansa Industrial Growth Association	San Bernardino	50.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	434,710	226,297	—	—	—
Airborne Law Enforcement Services	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,555,827	1,921,073	—	—	—
Airport Neighborhood Lighting District	Stanislaus	18.	O	—	—	—	—	44,019	15,710
—	—	—	—	Lighting and Lighting Maintenance	14,564	15,710	—	—	—
Alameda - Contra Costa Transit Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,122,949	4,521,111	40,335,000	—	—
Alameda County Abandoned Vehicle Abatement Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,214,605	1,214,605	—	—	—
Alameda County Board of Education Public Facilities Corporation	Alameda	54.	O	Inactive	—	—	—	—	—
Alameda County Fire Department	Alameda	7.	S	—	—	—	—	55,912,880	27,022,570
—	—	—	—	Fire Protection	80,095,010	77,902,494	313,839	—	—
Alameda County Flood Control and Water Conservation District	Alameda	8.3	S	—	—	—	—	138,371,536	25,879,538

(a) Refers to type code description in Appendix A  
(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)  
 General Information: Revenues, Expenditures, Debt and Appropriations Limits by  
 Special District in Alphabetical Order

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Alameda County Flood Control and Water Conservation District — (continued)	Alameda	8.3	S	—	—	—	—	\$ 138,371,536	\$ 25,879,538
—	—	—	—	Flood Control and Water Conservation	\$ 41,742,106	\$ 42,412,309	\$ —	—	—
Alameda County Medical Center	Alameda	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	480,716,804	485,009,912	5,666,979	—	—
Alameda County Mosquito Abatement District	Alameda	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	3,511,434	2,532,368	108,725	—	—
Alameda County Public Facilities Corporation	Alameda	54.1	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	22,520,345	27,205,489	160,221,352	—	—
Alameda County Resource Conservation District	Alameda	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	822,768	805,447	—	—	—
Alameda County Schools Insurance Group	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	127,690,337	135,898,136	—	—	—
Alameda County Waste Management Authority and Source Reduction Recycling Board	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,825,967	17,064,501	—	—	—
Alameda County Water District	Alameda	42.	O	—	—	—	—	58,634,596	22,760,568
—	—	—	—	Water Enterprise	81,040,907	82,052,574	48,933,800	—	—
Alameda County Water District Public Facilities Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Alameda County-Dublin Library Corporation	Alameda	54.	O	—	—	—	—	—	—
Alameda Sewer Improvement Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	422,704	422,713	2,755,000	—	—
Alameda-Contra Costa Transit District	Alameda	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	340,959,357	364,338,676	40,130,000	—	—
Alamo-Lafayette Cemetery District	Contra Costa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	360,178	445,730	—	—	—
Alba Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,069	3,467	—	—	—
Albion-Little River Fire Protection	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	154,628	161,731	—	—	—
Aldercroft Heights County Water District	Santa Clara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	201,130	137,093	—	—	—
Alderpoint County Water District	Humboldt	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	71,591	45,884	23,807	—	—
Alexander Estates Lighting District	Mendocino	18.	S	—	—	—	—	16,878	8,817
—	—	—	—	Lighting and Lighting Maintenance	7,445	8,817	—	—	—
Alhambra Capital Improvement Corporation	Los Angeles	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,960,202	2,960,214	22,935,000	—	—
Alhambra Golf Course Clubhouse Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	556,250	—	—	—
Alleghany County Water District	Sierra	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	30,726	42,653	41,727	—	—
Allensworth Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	121,441	135,797	97,308	—	—

(a) Refers to type code description in Appendix A  
 (b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Alliance of Schools For Cooperative Insurance Programs	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 177,534,239	\$ 162,916,341	\$ —	—	—
Almanor Recreation and Park District	Plumas	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	13,118	12,044	—	—	—
Almond Park Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	17,448	16,303	—	—	—
Almond Wood Estates Lighting District	Stanislaus	18.	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,041	7,850	—	—	—
Almonte Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	326,473	306,425	—	—	—
Alpaugh Irrigation District	Tulare	52.	O	—	—	—	—	122,053	105,367
—	—	—	—	Water Enterprise	1,084,145	1,156,171	—	—	—
Alpaugh Joint Powers Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	282,829	273,353	—	—	—
Alpha Fund Joint Powers Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	26,739,294	21,418,642	—	—	—
Alpine County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,203,241	1,151,143	—	—	—
Alpine Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,424,400	3,225,247	1,126,814	—	—
Alpine Homes Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Alpine Resource Conservation District	Alpine	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	209	—	—	—	—
Alpine Springs County Water District	Placer	42.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	603,272	630,175	—	—	—
—	—	—	—	Recreation and Park	145,096	133,498	—	—	—
—	—	—	—	Waste Disposal Enterprise	393,261	348,151	—	—	—
—	—	—	—	Water Enterprise	644,789	438,449	104,752	—	—
Alpine Village-Sequoia Crest Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,955	60,033	—	—	—
Alta Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	680,192	592,605	336,170	—	—
Alta Fire Protection District	Placer	7.	O	—	—	—	—	143,000	127,818
—	—	—	—	Fire Protection	86,527	127,818	—	—	—
Alta Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	282,605	13,327	—	—	—
Alta Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,963,408	2,786,479	296,269	—	—
Altadena Library District	Los Angeles	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,597,306	2,603,963	—	—	—
Altair Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,261	1,371	—	—	—
Atamont Commuter Express Authority	San Joaquin	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Atamont Commuter Express Authority — (continued)	San Joaquin	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Transit Enterprise	\$ 12,309,151	\$ 18,218,090	\$ —	—	—
Altaville Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	96,146	78,021	—	—	—
Altaville-Melones Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	158,843	187,605	20,935	—	—
Alto Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	213,362	233,545	—	—	—
Alturas Cemetery District	Modoc	4.	O	—	—	—	—	113,377	100,327
—	—	—	—	Cemetery	115,639	100,327	—	—	—
Alturas Fire Protection District	Modoc	7.	O	—	—	—	—	72,145	59,520
—	—	—	—	Fire Protection	82,093	59,520	—	—	—
Alvord Drainage District (Riverside)	Riverside	6.2	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4	—	—	—	—
Amador County Air Pollution Control District	Amador	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	395,737	305,538	—	—	—
Amador County Fire Protection District	Amador	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,333,847	1,272,449	—	—	—
Amador County Water District No. 1	Amador	42.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Amador Regional Sanitation District	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	371,621	444,964	—	—	—
Amador Regional Transit System	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,159,015	1,563,205	—	—	—
Amador Resource Conservation District	Amador	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	232,783	180,928	—	—	—
Amador Water Agency	Amador	45.2	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,711,226	13,135,509	35,621,023	—	—
Amador-Tuolumne Community Action Agency	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	9,227,680	9,170,335	—	—	—
Ambrose Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,971,645	2,003,374	—	—	—
American Canyon Fire Protection District	Napa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,255,982	3,664,697	—	—	—
American Hills Estates Permanent Road Division	Nevada	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,234	134	—	—	—
American River Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	2,651	18,447	—	—	—
American River Flood Control District	Sacramento	8.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2,276,687	2,780,137	—	—	—
Anaheim Community Center Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,393,000	2,399,455	38,000,000	—	—
Anaheim Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	92,246,453	92,246,453	1,298,172,465	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Anaheim Public Improvement Corporation	Orange	54.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 1,721,975	\$ 1,721,975	\$ 12,990,000	—	—
Anderson Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	166,818	177,172	—	—	—
Anderson Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,180,966	1,231,552	121,311	—	—
Anderson Sewer District	Shasta	35.2	S	Inactive	—	—	—	—	—
Anderson Springs Community Services District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	76,950	93,341	—	—	—
Anderson Springs Lighting District	Lake	18.	S	—	—	—	—	14,163	7,528
—	—	—	—	Lighting and Lighting Maintenance	7,970	4,625	—	—	—
Anderson Valley Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	48,639	39,649	—	—	—
Anderson Valley Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	1,791	44,649	—	—	—
—	—	—	—	Fire Protection	332,584	436,388	145,598	—	—
—	—	—	—	Lighting and Lighting Maintenance	41,748	45,404	—	—	—
—	—	—	—	Recreation and Park	11,021	23,120	—	—	—
Anderson-Cottonwood Irrigation District	Shasta	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,425,085	2,242,023	—	—	—
Angels Camp Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	109,368	121,335	—	—	—
Angiola Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,260,731	4,305,554	4,679,928	—	—
Antelope Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	364,471	537,492	—	—	—
Antelope Valley Air Quality Management District	Los Angeles	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,696,319	3,396,992	—	—	—
Antelope Valley Hospital District	Los Angeles	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	320,193,731	315,566,921	114,393,969	—	—
Antelope Valley Mosquito Abatement District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	881,444	835,685	—	—	—
Antelope Valley Resource Conservation District	Los Angeles	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	292,381	352,085	23,166	—	—
Antelope Valley State Water Contractors Association	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	209,102	77,240	—	—	—
Antelope Valley Transit Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	24,593,922	16,461,627	—	—	—
Antelope Valley Water District	Mono	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,309	—	—	—	—
Antelope Valley-East Kern Water Agency	Kern	45.3	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,426,991	42,682,488	152,155,000	—	—
Antelope-Black Mountain Cemetery District	Colusa	4.	O	—	—	—	—	—	—
Apple Valley Fire Protection District	San Bernardino	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Apple Valley Fire Protection District — (continued)	San Bernardino	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 8,217,652	\$ 8,881,229	\$ —	—	—
Apple Valley Foothill County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	107,974	120,486	—	—	—
Apple Valley Heights County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	206,820	208,530	—	—	—
Aptos-La Selva Fire Protection Services	Santa Cruz	7.	O	—	—	—	—	10,067,232	7,990,318
—	—	—	—	Fire Protection	9,630,886	8,988,209	335,612	—	—
Aquatic Science Center	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	718,262	718,258	—	—	—
Arbuckle Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	89,776	36,485	—	—	—
Arbuckle Public Utility District	Colusa	40.1	O	—	—	—	—	114,483	74,104
—	—	—	—	Waste Disposal Enterprise	242,922	151,812	8,180	—	—
—	—	—	—	Water Enterprise	265,117	261,653	—	—	—
Arbuckle-College City Fire Protection District	Colusa	7.	O	—	—	—	—	589,774	406,802
—	—	—	—	Fire Protection	465,268	408,722	—	—	—
Arcade Creek Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	777,550	869,155	5,833	—	—
Arcata Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,633,449	3,340,474	1,115,905	—	—
Arden Manor Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	604,502	627,725	161,190	—	—
Arden Park Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	693,611	669,553	—	—	—
Area 4 Agency on Aging	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	9,687,500	9,681,763	—	—	—
Armona Community Services District	Kings	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	830,657	575,533	—	—	—
—	—	—	—	Water Enterprise	950,190	713,612	1,823,849	—	—
Arnold Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,600	3,740	—	—	—
Aromas County Water District	San Benito	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,083,486	1,052,388	852,209	—	—
Aromas Tri-County Fire Protection District	Monterey	7.	O	—	—	—	—	1,130,641	896,261
—	—	—	—	Fire Protection	1,292,044	1,648,043	—	—	—
Arrowbear Park County Water District	San Bernardino	42.	O	—	—	—	—	1,342,014	272,728
—	—	—	—	Fire Protection	185,078	221,194	—	—	—
—	—	—	—	Waste Disposal Enterprise	430,228	468,908	272,728	—	—
—	—	—	—	Water Enterprise	590,102	419,774	—	—	—
Arroyo Grande Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	416,421	402,711	—	—	—
Arroyo Vista Community Service District	El Dorado	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Arroyo Vista Community Service District — (continued)	El Dorado	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	19,230	\$ 2,841	\$ —	—	—
Artesia Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	298,572	414,283	—	—	—
Artois Community Services District	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,012	27,056	137,910	—	—
Artois Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	63,557	41,293	—	—	—
Arvin Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,757,635	1,490,322	21,345	—	—
Arvin-Edison Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,125,141	29,116,417	18,854,849	—	—
Ash Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	36,754	27,207	—	—	—
Ashley Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	912	996	—	—	—
Associated Community Action Program	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	2,315,033	2,183,071	—	—	—
Association of California Water Agencies Joint Powers Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	27,377,336	25,766,777	—	—	—
Atascadero Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	382,743	422,625	—	—	—
Atascadero Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,801,926	2,801,926	6,610,000	—	—
Athens - Woodcrest - Olivita Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	2,391,522	645,843
—	—	—	—	Waste Disposal Enterprise	3,044,557	2,434,448	—	—	—
Atherton Channel Drainage District	San Mateo	35.1	C	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	74,299	97,970	—	—	—
Atwater Fire Protection	Merced	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,107,881	2,107,881	—	—	—
Atwater Public Financing Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	46,353	990,878	20,260,000	—	—
Atwell Island Water District	Tulare	41.	O	—	—	—	—	—	—
Auburn Cemetery District	Placer	4.	O	—	—	—	—	1,196,778	432,626
—	—	—	—	Cemetery	711,125	649,625	—	—	—
Auburn Recreation and Park District	Placer	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,191,186	4,164,097	545,000	—	—
Auburn Valley Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	551,237	516,970	3,025,000	—	—
—	—	—	—	Water Enterprise	205,462	181,881	—	—	—
Audubon Hills Community Services District	El Dorado	5.1	O	—	—	—	—	—	—

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 General Information: Revenues, Expenditures, Debt and Appropriations Limits by  
 Special District in Alphabetical Order

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Audubon Hills Community Services District — (continued)	El Dorado	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	36,862	30,610	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Authority for a Greater San Bernardino	San Bernardino	50.	O	—	—	—	—	—	—
Authority for California Cities Excess Liability (ACCEL)	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	12,969,689	4,968,909	—	—	—
Authority for the Handicapped of San Bernardino County	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	158,722	159,130	—	—	—
Automated Regional Justice Information System (ARJIS)	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,512,001	7,572,612	—	—	—
Avena Drainage District (San Joaquin)	San Joaquin	6.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(52)	6,786	—	—	—
Avenal Healthcare District	Kings	12.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,330,802	1,604,024	—	—	—
Avenal Public Financing Authority	Kings	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	406,009	656,009	8,710,000	—	—
Avila Beach Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	312,244	161,983	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	699	24,009	—	—	—
—	—	—	—	Waste Disposal Enterprise	485,727	481,519	—	—	—
—	—	—	—	Water Enterprise	382,827	369,272	—	—	—
Azusa Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,543,148	4,393,707	59,975,000	—	—
Bailey Creek Subdivision Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Baker Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	—	22,455	—	—	—
—	—	—	—	Governmental Services	100,358	142,180	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	7,162	—	—	—
—	—	—	—	Recreation and Park	8,571	55,993	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	22,474	—	—	—
—	—	—	—	Television Translator Station Facilities	80,628	27,166	—	—	—
—	—	—	—	Waste Disposal Enterprise	295,695	205,896	—	—	—
—	—	—	—	Water Enterprise	145,814	163,264	—	—	—
Bald Mountain Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	117,072	106,031	20,515	—	—
Baldwin Hills Regional Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,012,629	120,964	—	—	—
Baldwin Park Financing Authority	Los Angeles	50.	O	—	—	—	—	59,003,776	18,497,000
—	—	—	—	Financing or Constructing Facilities	3,105,368	3,106,222	27,468,000	—	—
Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	968	31	—	—	—
Ballico Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,013	46,607	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ballico-Cortez Water District	Merced	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 4,550	\$ 114	\$ —	—	—
Bangor Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,782	1,860	—	—	—
Banning Unified School Library	Riverside	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	726,742	751,518	—	—	—
Banta-Carbona Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,759,873	5,377,192	—	—	—
Bard Resource Conservation District	Imperial	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	7,546	5,521	—	—	—
Bard Water District	Imperial	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	110,816	—	—	—	—
—	—	—	—	Water Enterprise	1,187,539	1,267,121	1,365,000	—	—
Bardeen Partners Incorporated	Orange	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,540,000	3,811,000	—	—	—
Bardsdale Cemetery District	Ventura	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	170,976	253,381	—	—	—
Barstow Cemetery District	San Bernardino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	392,704	384,268	—	—	—
Barstow Fire Protection District	San Bernardino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,764,184	3,383,586	88,820	—	—
Barstow Heights Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	63,433	67,827	—	—	—
Bay Area Air Quality Management District	San Francisco	1.2	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	133,451,927	141,182,772	—	—	—
Bay Area Clean Water Agencies	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,461	1,187,130	—	—	—
Bay Area Community College Districts Joint Power Agency	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,595,102	3,965,756	—	—	—
Bay Area Housing Authority Risk Management Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,420,113	3,426,748	—	—	—
Bay Area Library and Information System	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Inactive	681,539	126,800	—	—	—
Bay Area Schools Insurance Cooperative	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,284,361	3,447,399	—	—	—
Bay Area Water Supply and Conservation Agency	San Mateo	8.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,091,266	3,872,141	—	—	—
Bay Cities Joint Powers Insurance Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,546,488	8,673,546	—	—	—
Bayliss Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	23,419	19,314	—	—	—
Bayshore Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,194,088	1,113,928	—	—	—
Baywood Park Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Baywood Park Drainage Maintenance District (San Mateo) — (continued)	San Mateo	19.	S	—	—	—	—	\$ 395,406,886	\$ 186,008,910
—	—	—	—	Drainage and Drainage Maintenance	\$ 11	\$ 7	—	—	—
Beach Cities Health District	Los Angeles	14.	O	Hospital Enterprise	10,581,359	10,191,098	6,189,621	—	—
—	—	—	—	—	—	—	—	—	—
Beach Erosion Authority For Clean Oceans and Nourishment	Ventura	50.	O	Resource Conservation	194,981	223,274	—	—	—
—	—	—	—	—	—	—	—	—	—
Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,271	29,194	—	—	—
Bear Mountain Ranchettes Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Bear Mountain Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,079,076	836,717	—	—	—
Bear River Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	184,147	159,869	—	—	—
Bear Valley Community Healthcare District	San Bernardino	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	17,799,401	16,607,400	639,559	—	—
Bear Valley Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,708,505	2,528,529	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,235,628	909,329	—	—	—
—	—	—	—	Waste Disposal Enterprise	979,010	1,143,724	1,199,523	—	—
—	—	—	—	Water Enterprise	2,687,393	2,548,417	5,321,291	—	—
Bear Valley Water District	Alpine	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	672,756	659,836	652,148	—	—
Bear Valley-Indian Valley Fire Protection District	Colusa	7.	O	—	—	—	—	88,997	41,277
—	—	—	—	Fire Protection	45,797	27,632	—	—	—
Beard Industrial Lighting District	Stanislaus	18	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19	767	—	—	—
Beaumont Cherry Valley Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,310,917	2,299,438	34,917	—	—
Beaumont Library District	Riverside	17.1	O	—	—	—	—	2,192,290	1,197,016
—	—	—	—	Library Services	1,328,379	1,197,016	—	—	—
Beaumont-Cherry Valley Water District	Riverside	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,127,303	9,937,371	—	—	—
Beckwourth County Service Area	Plumas	34.	S	—	—	—	—	16,714	—
—	—	—	—	Waste Disposal Enterprise	17,562	26,670	6,000	—	—
Beckwourth Fire Protection District	Plumas	7.	O	—	—	—	—	37,388	—
—	—	—	—	Fire Protection	307,577	330,521	—	—	—
Bel Aire Lighting Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	69,735	30,614	—	—	—
Bel Marin Keys Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	904,408	756,440	—	—	—
Bell Canyon Community Services District	Ventura	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Bell Canyon Community Services District — (continued)	Ventura	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 462,457	\$ 429,792	\$ —	\$ —	\$ —
Bell Gardens Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,254,364	2,254,364	22,500,000	—	—
Bell Gardens Lighting District	Los Angeles	18.	S	—	—	—	—	1,825,036	331,481
—	—	—	—	Lighting and Lighting Maintenance	343,042	328,918	—	—	—
Bell Lighting District	Los Angeles	18.	S	—	—	—	—	1,067,541	198,607
—	—	—	—	Lighting and Lighting Maintenance	288,345	298,953	—	—	—
Bella Vista Oaks Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Bella Vista Oaks Unit 4 Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Bella Vista Recreation and Park District	Los Angeles	27.1	S	—	—	—	—	80,327	9,246
—	—	—	—	Recreation and Park	9,336	1,888	—	—	—
Bella Vista Water District	Shasta	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,094,088	5,995,220	12,049,447	—	—
Bell-Cudahy Cable Television Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	70,237	46,357	—	—	—
Belle Mill Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	725	955	—	—	—
Bellflower Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	418,911	404,319	8,230,000	—	—
Bellflower Public Facilities Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	467,893	467,893	3,655,000	—	—
Belmont Fire Protection District	San Mateo	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,486,548	5,715,078	—	—	—
Belmont Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	9,240	7,726	—	—	—
Belmont Terrace Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,163	4,651	—	—	—
Belmont-San Carlos Fire Department	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	12,896,884	12,810,431	824,170	—	—
Belridge Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,843,765	21,043,646	3,455,376	—	—
Belvedere Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	15,342,268	1,767,769
—	—	—	—	Waste Disposal Enterprise	8,526,293	8,837,167	—	—	—
Belvedere-Tiburon Joint Recreation Committee District	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	852,426	854,598	—	—	—
Belvedere-Tiburon Library Agency	Marin	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,327,093	2,159,818	—	—	—
Ben Lomond Fire Protection District	Santa Cruz	7.	O	—	—	—	—	830,071	698,216
—	—	—	—	Fire Protection	780,307	726,169	525,353	—	—
Benefit & Liability Programs of California	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,899,668	5,127,345	—	—	—
Benefits Liability Excess Fund	Los Angeles	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Benefits Liability Excess Fund — (continued)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 9,904,526	\$ 9,886,190	\$ —	\$ —	\$ —
Bennett Valley Fire Protection	Sonoma	7.	O	—	—	—	—	1,244,862	710,854
—	—	—	—	Fire Protection	742,008	787,414	461,578	—	—
Berkeley Joint Powers Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,968,074	2,968,074	37,775,000	—	—
Berrenda Mesa Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	32,452,160	30,774,054	1,407,913	—	—
Berry Creek Community Services District	Butte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	56,365	58,369	—	—	—
Bertsch-Ocean View Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	111,120	89,986	406,523	—	—
Beta Healthcare Group Risk Management Authority	San Francisco	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	93,486,630	59,204,339	—	—	—
Bethel Island Municipal Improvement District	Contra Costa	15.4	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	647,365	695,385	—	—	—
Beyers Lane Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,220	9,313	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Bi-County Solid Waste Authority	Yuba	50.	O	—	—	—	—	—	—
Bieber Lighting District	Lassen	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,075	2,922	—	—	—
Big Bear Airport District	San Bernardino	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	3,252,704	2,337,754	—	—	—
Big Bear Area Regional Wastewater Agency	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,526,091	4,756,223	6,053,093	—	—
Big Bear City Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,489,450	—	—	—	—
—	—	—	—	Fire Protection	3,532,105	5,095,332	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	31,536	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,220,471	5,323,994	—	—	—
—	—	—	—	Water Enterprise	2,462,868	2,471,948	563,954	—	—
Big Bear Lake Fire Protection District	San Bernardino	7.	C	—	—	—	—	7,555,527	4,964,983
—	—	—	—	Fire Protection	4,698,041	4,964,983	—	—	—
Big Bear Lake Non-Profit Corporation	San Bernardino	54.	C	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Big Bear Municipal Water District	San Bernardino	44.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	483,131	288,874	—	—	—
—	—	—	—	Recreation and Park	787,599	583,809	—	—	—
—	—	—	—	Water Enterprise	2,776,309	3,450,966	5,309,537	—	—
Big Bear Valley Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	8,368,354	1,741,399
—	—	—	—	Recreation and Park	4,494,300	5,425,965	—	—	—
Big Creek Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,325	19,737	—	—	—
—	—	—	—	Water Enterprise	29,447	44,609	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Big Independent Cities Excess Pool Joint Powers Agreement	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 5,484,635	\$ 3,923,030	\$ —	—	—
Big Pine Cemetery District	Inyo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	22,077	13,332	—	—	—
Big Pine Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	77,435	127,174	—	—	—
—	—	—	—	Water Enterprise	128,857	180,556	—	—	—
Big Pine Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	29,309	42,806	—	—	—
—	—	—	—	Fire Protection	295,797	263,447	—	—	—
Big Pine Lighting District	Inyo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,534	5,902	—	—	—
Big River Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	161,026	157,271	—	—	—
Big Rock Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	100,981	86,847	153,557	—	—
Big Springs Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	114,629	113,456	—	—	—
Big Valley Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	76,644	49,175	—	—	—
Big Valley Pest Abatement District	Lassen	23.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	38,771	70,572	—	—	—
Biggs-Gridley Hospital Agency	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	323,522	323,522	—	—	—
Biggs-West Gridley Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	837,752	935,970	—	—	—
Bighorn-Desert View Water Agency	San Bernardino	45.25	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,667,652	1,307,395	1,085,977	—	—
Biola Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	307,548	332,537	—	—	—
—	—	—	—	Water Enterprise	155,452	197,167	229,509	—	—
Birchm Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	86,993	72,585	342,500	—	—
Bishop Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	415,690	331,490	—	—	—
Bittner Lane Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,832	1,441	—	—	—
Bizz Johnson Highway Interchange Joint Powers Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	733,273	13,919,473	—	—	—
Black Butte Subdivision Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Black Gold Cooperative Library System	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,835,394	1,500,045	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Blanchard - Santa Paula Public Library District - Blanchard Community Library	Ventura	17.3	O	—	—	—	—	\$ 604,412	\$ 604,412
—	—	—	—	Library Services	\$ 784,357	\$ 782,592	\$ —	—	—
Bloomington Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	3,036,581	283,035
—	—	—	—	Recreation and Park	1,282,648	773,702	—	—	—
Bloss Memorial Healthcare District	Merced	14.	O	—	—	—	—	—	—
—	—	—	—	Health	11,910,771	14,625,151	278,133	—	—
Blue Lake Fire Protection District	Humboldt	7.	O	—	—	—	—	247,220	146,876
—	—	—	—	Fire Protection	317,453	280,863	22,966	—	—
Blue Tent School Road Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1	225	—	—	—
Bluffs Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,198	5,006	—	—	—
Blythe Public Finance Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	503,008	592,473	6,550,000	—	—
Bodega Bay Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,580,077	1,774,507	1,480,287	—	—
Bodega Bay Public Utility District	Sonoma	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	794,100	885,600	3,321,000	—	—
—	—	—	—	Water Enterprise	926,100	1,003,200	—	—	—
Boggs Tract Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	72,807	69,714	—	—	—
Boggs Tract Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,206	7,925	—	—	—
Bolinas Community Public Utility	Marin	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	294,375	470,492	243,495	—	—
—	—	—	—	Water Enterprise	2,308,278	822,402	1,233,786	—	—
Bolinas Fire Protection District	Marin	7.	O	—	—	—	—	591,715	509,385
—	—	—	—	Fire Protection	668,728	608,568	1,722,950	—	—
Bolinas Highlands Permanent Road Division	Marin	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,903	106	—	—	—
Bombay Beach Community Service District	Imperial	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	49,705	50,143	—	—	—
Bonita Canyon Public Facilities Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,259,960	3,198,459	—	—	—
Bonita-Sunnyside Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,592,759	2,139,854	—	—	—
Boron Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	126,859	203,154	—	—	—
—	—	—	—	Water Enterprise	456,306	439,423	—	—	—
Boronda County Sanitation District (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	131,916	146,080	398,000	—	—
Borrego Springs Fire Protection District	San Diego	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Borrego Springs Fire Protection District — (continued)	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 1,841,858	\$ 1,629,508	—	—	—
Borrego Water District	San Diego	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	452,028	257,389	—	—	—
—	—	—	—	Water Enterprise	2,731,533	3,798,897	3,315,123	—	—
Boulder Creek Fire Protection District	Santa Cruz	7.	O	—	—	—	—	909,698	795,280
—	—	—	—	Fire Protection	783,847	642,648	—	—	—
Boulder Creek Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	244,866	275,507	—	—	—
Bowling Green Estates Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,249	3,636	—	—	—
Branciforte Fire Protection District	Santa Cruz	7.	O	—	—	—	—	819,909	457,967
—	—	—	—	Fire Protection	859,307	866,368	210,145	—	—
Brannan-Andrus Levee Maintenance (Sacramento)	Sacramento	16.10	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,646,108	4,128,239	111,765	—	—
Brawley County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,833	6,970	124,580	—	—
Brawley Public Improvement Corporation	Imperial	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	238,698	238,698	1,315,000	—	—
Brea Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,629,556	4,629,556	74,540,000	—	—
Briceland Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,711	6,239	—	—	—
Bridgeport Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	175,361	104,255	—	—	—
Bridgeport Public Utility District	Mono	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	248,566	325,329	1,694,500	—	—
—	—	—	—	Water Enterprise	338,455	306,728	339,100	—	—
Brien-Shasta Lake Estates Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Brisbane Public Financing Authority	San Mateo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,553,006	3,842,951	36,605,000	—	—
Broadmoor Police Protection District	San Mateo	25.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,083,781	1,708,992	—	—	—
Broadview Water District	Fresno	41.	O	Inactive	—	—	—	—	—
—	—	—	—	Water Enterprise	—	654,355	—	—	—
Brooktrails Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	287,331	359,273	43,336	—	—
—	—	—	—	Governmental Services	389,828	215,166	6,847	—	—
—	—	—	—	Recreation and Park	—	19,331	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,138,734	1,090,182	330,000	—	—
—	—	—	—	Water Enterprise	1,050,632	1,438,074	3,616,809	—	—
Brophy Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	841,465	408,915	—	—	—
Browns Valley Cemetery District	Yuba	4.	O	—	—	—	—	30,426	22,599

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Browns Valley Cemetery District — (continued)	Yuba	4.	O	—	—	—	—	\$ 30,426	\$ 22,599
—	—	—	—	Cemetery	\$ 24,687	\$ 14,724	\$ —	—	—
Browns Valley Irrigation District	Yuba	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,549,197	2,035,379	361,213	—	—
Brownsville Cemetery District	Yuba	4.	O	—	—	—	—	101,123	18,394
—	—	—	—	Cemetery	20,429	14,013	—	—	—
Buckeye Fire Protection District	Shasta	7.	O	—	—	—	—	270,544	76,100
—	—	—	—	Fire Protection	76,196	55,403	—	—	—
Buckingham Park Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	474,590	390,849	—	—	—
Buena County Sanitation District (San Diego)	San Diego	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,817,546	4,499,439	—	—	—
Buena Park Library District	Orange	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,081,311	2,301,350	238,690	—	—
Buena Park Public Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Buena Vista Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,930,566	6,267,446	—	—	—
Burbank - Glendale - Pasadena Airport Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	71,909,651	58,841,133	58,720,000	—	—
Burbank Sanitary District (Santa Clara)	Santa Clara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	503,197	626,028	—	—	—
Burbank-Paradise Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	243,506	301,273	—	—	—
Burkett Garden Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,542	19,205	—	—	—
Burkett Gardens Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	37,854	59,005	—	—	—
Burlingame Hills Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	592,236	550,677	—	—	—
Burney Basin Mosquito Abatement District	Shasta	21.	O	—	—	—	—	756,197	132,999
—	—	—	—	Pest Control	171,658	177,153	—	—	—
Burney Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	128,477	101,124	—	—	—
Burney Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	659,348	631,594	—	—	—
Burney Pine Subdivision Unit 2 Storm Drain Maintenance (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Burney Water District	Shasta	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	447,664	500,331	135,000	—	—
—	—	—	—	Water Enterprise	730,550	795,567	—	—	—
Butler-Keys Community Service District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,782	321	—	—	—
Butte City Community Services District	Glenn	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Butte City Community Services District — (continued)	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 22,910	\$ 16,038	\$ 529	—	—
Butte County Air Quality Management District	Butte	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,779,716	1,901,067	—	—	—
Butte County Mosquito and Vector Control District	Butte	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,747,029	2,544,733	—	—	—
Butte County Resource Conservation District	Butte	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	152,947	201,710	—	—	—
Butte Creek Drainage District (Butte)	Butte	6.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,373	37,847	—	—	—
Butte Regional Transit	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	4,601,320	5,486,442	—	—	—
—	—	—	—	Transit Enterprise	2,368,085	2,633,762	—	—	—
Butte School Districts Self-Funded Medical Benefits	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	48,373,531	52,249,734	—	—	—
Butte Valley Fire Protection	Siskiyou	7.	O	—	—	—	—	110,411	23,611
—	—	—	—	Fire Protection	77,273	69,849	—	—	—
Butte Valley Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	417,760	377,621	—	—	—
Butte Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,170,500	835,887	—	—	—
Buttonwillow County Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	448,666	67,716	—	—	—
—	—	—	—	Water Enterprise	165,508	197,686	12,000	—	—
Buttonwillow Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,002,654	3,148,331	4,870,000	—	—
Buzztail Community Services District	Butte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	66,970	43,681	—	—	—
Byron - Brentwood - Knightsen Cemetery District	Contra Costa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	606,875	472,747	—	—	—
Byron Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	513,668	562,263	3,550,000	—	—
Byron-Bethany Irrigation District	Contra Costa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,528,793	3,168,604	5,594,237	—	—
C Road Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	103,863	101,714	—	—	—
Cabazon County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,137,789	1,163,283	1,545,451	—	—
Cachagua Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	270,468	243,114	—	—	—
Cacheville Community Services District	Yolo	5.1	O	—	—	—	—	15,903	4,147
—	—	—	—	Lighting and Lighting Maintenance	4,092	4,253	—	—	—
—	—	—	—	Water Enterprise	104,080	87,908	62,000	—	—
Cachuma Resource Conservation District	Santa Barbara	36.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cachuma Resource Conservation District — (continued)	Santa Barbara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	\$ 583,286	\$ 485,369	\$ —	—	—
Calabasas Lighting District	Los Angeles	18.	S	—	—	—	—	310,542	273,696
—	—	—	—	Lighting and Lighting Maintenance	400,603	285,670	—	—	—
Calaveras County Air Pollution Control District	Calaveras	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	223,012	204,239	—	—	—
Calaveras County Water District	Calaveras	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,092,266	5,925,635	107,920	—	—
—	—	—	—	Water Enterprise	10,852,443	10,855,807	12,763,721	—	—
Calaveras Public Power Agency	Calaveras	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,785,061	1,897,068	—	—	—
Calaveras Public Utility District	Calaveras	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,608,255	1,345,926	1,331,114	—	—
California Affiliated Risk Management Authorities (CARMA)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,118,118	8,329,465	—	—	—
California Alternative Energy and Advanced Transportation Financing Authority	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Association for Park and Recreation Insurance	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,386,376	7,366,905	—	—	—
California Cities Home Ownership Authority	Los Angeles	50.	O	—	—	—	—	—	—
California Counties Lease Financing Authority	Sacramento	50.	O	Inactive	—	—	—	—	—
California Counties Mental Health Services Authority	San Bernardino	50.	S	—	—	—	—	—	—
—	—	—	—	Health	420,364	265,733	—	—	—
California Educational Facilities Authority	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Enterprise Development Authority - CEDA	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Fair Service Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,433,245	9,210,116	—	—	—
California Fairs Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	19,542,971	27,232,732	19,071,922	—	—
California Fire and Rescue Training Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,339,817	2,022,279	—	—	—
California Health Facilities Financing Authority	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Housing Authority Risk Management Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	235,293	345,280	—	—	—
California Housing Workers Compensation Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,027,589	3,080,978	—	—	—
California Identification System In Fresno County	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	715,441	640,415	—	—	—
California Insurance Pool Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,776,607	5,377,537	—	—	—
California Joint Powers Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	65,394,484	78,167,590	—	—	—
California Joint Powers Risk Management Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	21,788,468	20,114,693	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
California Loan Purchase Financing Authority	Santa Barbara	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 2,146,472	\$ 2,174,655	\$ —	—	—
California Local Government Finance Joint Powers Authority	Santa Barbara	50.	O	Inactive	—	—	—	—	—
California Municipal Finance Authority	San Diego	50.	O	Conduit Financing	—	—	—	—	—
California Pines Community Services District	Modoc	5.1	O	—	—	—	—	—	—
California Pollution Control Financing Authority	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Qualified School Bond Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,750	—	—	—	—
California Risk Management Authority (CRMA II)	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,141,048	2,727,822	—	—	—
California Risk Management Authority (CRMA)	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,767,473	1,551,311	—	—	—
California Rural Home Mortgage Finance Authority Homebuyers Fund	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Sanitation Districts Risk Management Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,635,988	11,926,998	—	—	—
California School Facilities Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	57,455,978	—	—
California State University Headquarters Building Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
California State University Risk Management Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	71,223,605	95,675,898	—	—	—
California Statewide Automated Welfare System Consortium IV	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	166,701,594	170,356,001	9,949,864	—	—
California Statewide Communities Development Authority	Contra Costa	50.	O	Conduit Financing	—	—	—	—	—
California Tahoe Emergency Medical Services Operation Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,250,647	1,955,429	—	—	—
California Transit Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,179,814	3,181,042	67,395,000	—	—
California Transit Systems Joint Powers Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,386,317	5,880,095	—	—	—
California Urban Waterfront Area Restoration Financing Authority	Sacramento	50.	O	Conduit Financing	—	—	—	—	—
California Valley Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	364,742	338,569	—	—	—
Calistoga Public Facilities Corporation	Napa	54.	C	Inactive	—	—	—	—	—
Callahan Water District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,153	21,302	—	—	—
Callayomi County Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	336,265	395,260	119,000	—	—
Calleguas Municipal Water District	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	108,244,115	96,901,288	71,008,694	—	—
Calpella County Water District	Mendocino	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Calpella County Water District — (continued)	Mendocino	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 93,285	\$ 108,041	\$ 11,000	—	—
—	—	—	—	Water Enterprise	101,776	141,346	—	—	—
Calpine Lighting District	Sierra	18.	S	Inactive	—	—	—	—	—
Calwa Recreation and Park District	Fresno	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	326,732	313,676	—	—	—
Camarillo Health Care District	Ventura	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	3,758,567	3,696,816	—	—	—
Camarillo Lighting Maintenance District (Ventura)	Ventura	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,890,742	3,080,433	—	—	—
Camarillo Sanitary District (Ventura)	Ventura	30.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,590,834	8,290,841	21,320,000	—	—
Cambria Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	164,957	147,024	—	—	—
Cambria Community Healthcare District	San Luis Obispo	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,455,157	1,417,856	—	—	—
Cambria Community Services District	San Luis Obispo	5.1	O	—	—	—	—	2,169,999	1,872,903
—	—	—	—	Fire Protection	1,831,974	1,752,040	248,329	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Recreation and Park	2,133,489	2,120,955	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,077,214	2,186,859	2,977,456	—	—
—	—	—	—	Water Enterprise	1,938,214	2,483,867	695,825	—	—
Cameron Estates Community Services District	El Dorado	5.1	O	—	—	—	—	440,026	108,329
—	—	—	—	Streets and Roads - Construction and Maintenance	159,173	108,329	—	—	—
Cameron Park Airport District	El Dorado	2.1	O	—	—	—	—	46,117	41,250
—	—	—	—	Airport Enterprise	183,635	162,405	239,289	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	211,191	73,383	—	—	—
Cameron Park Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,670,956	4,292,109	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	259,181	185,897	—	—	—
—	—	—	—	Recreation and Park	1,002,394	7,484,703	8,546,755	—	—
Camp 13 Drainage District	Fresno	6.6	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	71,827	71,599	—	—	—
Camp Far West Irrigation District	Yuba	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,157	20,074	—	—	—
Camp Meeker Recreation and Park District	Sonoma	27.1	O	—	—	—	—	220,770	188,865
—	—	—	—	Recreation and Park	310,718	379,045	2,404,323	—	—
—	—	—	—	Water Enterprise	211,544	184,756	—	—	—
Campo Bello-University Park Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Drainage and Drainage Maintenance	3,720	223	—	—	—
Campo Water and Sewer Maintenance District	San Diego	19	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	263,901	202,462	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Campo Water and Sewer Maintenance District — (continued)	San Diego	19	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 545,551	\$ 416,199	\$ —	—	—
Camptonville Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	43,124	26,654	—	—	—
Camptonville Community Services District	Yuba	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	62,075	49,941	—	—	—
—	—	—	—	Water Enterprise	47,604	42,385	—	—	—
Camrosa Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,518,471	2,687,651	535,000	—	—
—	—	—	—	Water Enterprise	12,527,737	11,599,854	9,500,000	—	—
Canada County Water District	San Mateo	42.	O	Inactive	—	—	—	—	—
Canby Community Services District	Modoc	5.1	O	Inactive	—	—	—	—	—
Canby Fire Protection District	Modoc	7.	O	—	—	—	—	20,921	19,314
—	—	—	—	Fire Protection	19,089	19,314	—	—	—
Canby Lighting District	Modoc	18.	S	—	—	—	—	950	1,019
—	—	—	—	Lighting and Lighting Maintenance	694	1,019	—	—	—
Canebrake County Water District	San Diego	42.	O	—	—	—	—	15,059	13,015
—	—	—	—	Water Enterprise	39,828	33,092	—	—	—
Canon Manor West Assessment District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	35,764	34,882	—	—	—
Canyon Creek Estates Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,903	9,844	—	—	—
Canyon Del Rey Watershed Joint Powers Agency	Monterey	50.	O	Inactive	—	—	—	—	—
Capay Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	81,496	62,520	—	—	—
Capay Fire Protection District	Tehama	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	72,310	43,516	—	—	—
Capay Valley Fire Protection District	Yolo	7.	O	—	—	—	—	204,976	138,726
—	—	—	—	Fire Protection	217,150	116,196	—	—	—
Capistrano Bay Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	11,211	—	—	—
—	—	—	—	Police Protection and Personal Safety	935,973	668,196	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	422,916	—	—	—
Capital Improvement Corporation of the City of Visalia	Tulare	54.1	C	Inactive	—	—	—	—	—
Capitol Corridor Joint Powers Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	38,981,297	40,284,117	—	—	—
Capitola Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	247,787	—	—	—	—
Carlotta Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	34,224	40,227	—	—	—
Carlsbad Municipal Water District	San Diego	44.	C	Inactive	—	—	—	—	—
Carlsbad Public Improvement Corporation	San Diego	54.	C	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Carlsbad Unified School District Educational Facilities Corporation	San Diego	54.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 20,015	\$ 8,216,085	\$ —	—	—
Carmel Area Wastewater Agency (Monterey)	Monterey	30.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,917,311	7,065,930	2,275,000	—	—
Carmel Highlands Fire Protection District	Monterey	7.	O	—	—	—	—	1,714,822	1,560,817
—	—	—	—	Fire Protection	2,159,091	2,338,193	—	—	—
Carmel Valley County Sanitation (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	243	—	—	—	—
Carmel Valley Fire Protection District	Monterey	7.	O	—	—	—	—	4,419,890	3,234,067
—	—	—	—	Fire Protection	4,463,392	3,839,631	1,490,208	—	—
Carmel Valley Recreation and Park District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	63,592	56,663	—	—	—
Carmel-Carmel Valley-Big Sur Ambulance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	3,008,505	3,036,624	—	—	—
Carmet Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,527	3,156	—	—	—
Carmichael Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,492,409	3,638,456	557,583	—	—
Carmichael Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,230,733	10,036,335	30,332,011	—	—
Carpinteria - Summerland Fire Protection District	Santa Barbara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,565,245	6,648,528	331,200	—	—
Carpinteria Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	272,637	287,759	—	—	—
Carpinteria Public Improvement Corporation	Santa Barbara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	182,109	175,517	1,155,000	—	—
Carpinteria Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,715,381	4,256,167	13,790,000	—	—
Carpinteria Street Lighting District No. 1	Santa Barbara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	290,548	157,760	—	—	—
Carpinteria Valley Water District	Santa Barbara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,478,521	10,378,169	34,303,299	—	—
Carters Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	59,628	61,462	—	—	—
Caruthers Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,735	18,603	—	—	—
—	—	—	—	Waste Disposal Enterprise	285,956	185,248	—	—	—
—	—	—	—	Water Enterprise	427,257	293,451	—	—	—
Casitas Municipal Water	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,685,720	14,849,334	4,904,942	—	—
Casmalia Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	319,791	144,067	—	—	—
Caspar South Water District	Mendocino	41.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Caspar South Water District — (continued)	Mendocino	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 67,395	\$ 49,911	\$ —	—	—
Castaic Lake Water Agency	Los Angeles	45.23	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	86,196,394	93,463,395	341,545,801	—	—
Castella Fire Protection District	Shasta	7.	O	—	—	—	—	717,403	58,745
—	—	—	—	Fire Protection	80,587	138,493	—	—	—
Castle Rock County Water District	Contra Costa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,862	41,352	—	—	—
Castro Valley Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,207,496	6,354,662	—	—	—
Castroville Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	129,072	122,975	—	—	—
Castroville Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	32,929	132,092	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	30,325	9,288	—	—	—
—	—	—	—	Waste Disposal Enterprise	545,302	377,797	—	—	—
—	—	—	—	Water Enterprise	849,946	834,978	575,987	—	—
Cathedral City Community Services District	Riverside	5.1	C	Inactive	—	—	—	—	—
Cathedral City Public Finance Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	389,252	16,755,937	225,656,000	—	—
Cawelo Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,264,395	10,760,215	7,200,063	—	—
Cayucos Fire Protection District	San Luis Obispo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	301,969	356,196	—	—	—
Cayucos Sanitary District (San Luis Obispo)	San Luis Obispo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,451,549	1,937,792	1,013,994	—	—
Cayucos-Morro Bay Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	430,950	315,022	—	—	—
Cazadero Community Services District	Sonoma	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	224,629	413,773	246,059	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,320	2,548	—	—	—
—	—	—	—	Recreation and Park	6,640	6,166	—	—	—
Cedar Ridge Road Permanent Road Division No. 20	Tuolumne	29.	S	Inactive	—	—	—	—	—
Cedarville Cemetery District	Modoc	4.	O	—	—	—	—	15,890	23,618
—	—	—	—	Cemetery	16,695	23,618	—	—	—
Cedarville County Water District	Modoc	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	93,510	127,929	460,781	—	—
Cedarville Fire Protection District	Modoc	7.	O	—	—	—	—	32,700	57,117
—	—	—	—	Fire Protection	49,167	57,117	—	—	—
Cedarville Lighting District	Modoc	18.	S	—	—	—	—	4,090	9,241
—	—	—	—	Lighting and Lighting Maintenance	5,026	9,241	—	—	—
Celeste County Water District	Merced	42.	S	—	—	—	—	103,273	—
—	—	—	—	Water Enterprise	736	—	—	—	—
Cemetery District No. 1	Kern	4.	O	—	—	—	—	1,399,040	506,029

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cemetery District No. 1 — (continued)	Kern	4.	0	—	—	—	—	\$ 1,399,040	\$ 506,029
—	—	—	—	Cemetery	\$ 921,750	\$ 924,581	\$ —	—	—
Cemetery District No. 1 (Placer)	Placer	4.	0	—	—	—	—	1,349,233	990,769
—	—	—	—	Cemetery	1,268,175	1,076,315	—	—	—
Cemetery District No. 2	Sierra	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	4,753	2,453	—	—	—
Cemetery District No. 3	Sierra	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	7,654	9,902	—	—	—
Cemetery District No. 5	Sierra	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	9,083	8,915	—	—	—
Cemetery District of the Redwoods	Mendocino	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	101,676	76,900	—	—	—
Center for Advanced Research and Technology	Fresno	50.	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,616,289	2,091,240	659,969	—	—
Center for Staff Development	Solano	50.	0	Inactive	—	—	—	—	—
Centerville Community Services District	Shasta	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	890,778	1,090,835	396,041	—	—
Centinella Water District	Merced	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	375	—	—	—	—
Central Basin Municipal Water District	Los Angeles	44.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,480,979	54,494,260	62,172,643	—	—
Central Calaveras Fire and Rescue Protection District	Calaveras	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	483,992	522,890	—	—	—
Central California Irrigation District	Merced	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,910,290	14,518,060	6,803	—	—
Central California Mortgage Authority	Stanislaus	50.	0	Inactive	—	—	—	—	—
Central California Tristeza Eradication Agency	Tulare	50.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	1,484,494	1,378,173	—	—	—
Central California Vector Control Joint Powers Agency	Madera	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	70,165	87,911	—	—	—
Central Coast Water Authority	Santa Barbara	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,990,457	16,187,923	104,675,000	—	—
Central Contra Costa Sanitary District (Contra Costa)	Contra Costa	30.1	0	—	—	—	—	78,814,000	7,341,000
—	—	—	—	Waste Disposal Enterprise	83,679,518	79,377,557	55,460,968	—	—
Central Contra Costa Transit Authority	Contra Costa	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	24,323,232	27,750,417	—	—	—
—	—	—	—	Transit Enterprise	5,149,277	5,497,503	—	—	—
Central Delta Water Agency	San Joaquin	45.30	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,064,929	1,648,577	—	—	—
Central Fire Protection District (Santa Clara)	Santa Clara	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	85,815,542	88,523,190	2,090,000	—	—
Central Fire Protection District (Santa Cruz)	Santa Cruz	7.	0	—	—	—	—	19,318,581	11,684,897
—	—	—	—	Fire Protection	13,549,347	13,402,237	—	—	—
Central Marin Sanitation Agency	Marin	50.	0	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Central Marin Sanitation Agency — (continued)	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 15,791,234	\$ 14,287,564	\$ 65,325,000	—	—
Central Modoc Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	121,375	88,977	—	—	—
Central Plumas Recreation District	Plumas	27.1	O	—	—	—	—	843,674	—
—	—	—	—	Recreation and Park	358,213	379,103	—	—	—
Central Region School Insurance Group	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	15,234,424	16,911,587	—	—	—
Central San Joaquin Financing Authority	Fresno	50.	O	Inactive	—	—	—	—	—
Central San Joaquin Valley Risk Management Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	27,998,371	27,710,777	—	—	—
Central San Joaquin Water Conservation District	San Joaquin	46.4	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,383,636	1,109,078	3,360,000	—	—
Central Sierra Economic Development District	Amador	50.	O	—	—	—	—	—	—
Central Sierra Planning Council	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	227,459	341,483	—	—	—
Central Tulare County School Districts Self-Insurance Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,604,340	1,501,495	—	—	—
Central Valley Cemetery District	Imperial	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,079,586	734,504	—	—	—
Central Valley Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	38,388,009	37,443,424	48,920,000	—	—
Central Valley Fire Protection	San Bernardino	7.	S	—	—	—	—	—	—
Central Valley Pest Control District	Fresno	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	211,972	213,053	—	—	—
Central Valley Project Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	273	—	—	—
Central Valley School Districts Financing Corporation	Fresno	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,219,745	5,714,059	21,880,000	—	—
Central Valley Schools Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	492,976	461,846	—	—	—
Central Water District	Santa Cruz	42.	O	—	—	—	—	389,836	91,847
—	—	—	—	Water Enterprise	603,110	647,804	—	—	—
Century Ranch Water District	Colusa	41.	O	Inactive	—	—	—	—	—
Ceres Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	85,340	85,675	—	—	—
Chalfant Valley Fire Department	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	118,222	117,054	—	—	—
Channel Islands Beach Community Services District	Ventura	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,103,551	1,804,647	3,413,812	—	—
—	—	—	—	Water Enterprise	1,578,595	1,478,982	3,323,766	—	—
Charleston Drainage District (Merced)	Merced	6.2	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Charleston Drainage District (Merced) — (continued)	Merced	6.2	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 193,034	\$ 191,826	\$ 204,151	—	—
Chester Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	88,522	98,440	—	—	—
Chester Fire Protection District	Plumas	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,551,667	2,323,887	—	—	—
Chester Public Utility District	Plumas	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	370,377	626,978	—	—	—
—	—	—	—	Waste Disposal Enterprise	679,306	492,356	—	—	—
—	—	—	—	Water Enterprise	450,019	580,366	—	—	—
Chico Area Recreation and Park District	Butte	27.1	O	—	—	—	—	6,818,379	5,475,710
—	—	—	—	Recreation and Park	7,942,696	8,525,723	729,013	—	—
Chino Basin Desalter Authority	San Bernardino	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	38,317,837	39,165,181	86,365,000	—	—
Chino Basin Water Conservation District	San Bernardino	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,588,987	1,902,960	—	—	—
Chino Hills Financing Authority	San Bernardino	50.	O	—	—	—	—	28,493,765	19,195,138
—	—	—	—	Financing or Constructing Facilities	5,896,956	5,896,956	—	—	—
Chino Unified School District Capital Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20,328,500	4,328,643	41,840,000	—	—
Chino Unified School District Land Acquisition Corporation	San Bernardino	54.	O	—	—	—	—	—	—
Chino Valley Independent Fire District	San Bernardino	7.	O	—	—	—	—	101,821,673	27,132,660
—	—	—	—	Fire Protection	28,911,028	28,044,937	636,210	—	—
Chiriaco Summit Water District	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	73,784	131,303	107,806	—	—
Cholame Valley Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4	—	—	—	—
Chowchilla Cemetery District	Madera	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	264,751	212,549	—	—	—
Chowchilla Memorial Healthcare District	Madera	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	2,755,516	2,496,520	2,746,155	—	—
Chowchilla Public Finance Authority	Madera	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	279,452	1,832,280	—	—
Chowchilla Union High School District Public Improvement Corporation	Madera	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	559,866	559,185	4,005,000	—	—
Chowchilla Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,458,812	9,111,438	—	—	—
Chowchilla-Red Top Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	110	2,725	—	—	—
Christian Valley Park Community Services District	Placer	5.1	O	—	—	—	—	109,585	41,374
—	—	—	—	Streets and Roads - Construction and Maintenance	42,603	18,088	—	—	—
—	—	—	—	Water Enterprise	463,585	402,798	986,509	—	—
Chula Vista Public Financing Authority	San Diego	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Chula Vista Public Financing Authority — (continued)	San Diego	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 10,305,897	\$ 27,267,270	\$ 139,700,000	—	—
Church Tree Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,469	4,399	—	—	—
Churn Creek Meadows Subdivision Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Cinnabar Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,323	6,054	—	—	—
Circle Oaks County Water District	Napa	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	138,885	161,256	280,125	—	—
—	—	—	—	Water Enterprise	231,302	209,272	—	—	—
Circle XX Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	43,656	19,398	—	—	—
Citrus Heights Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,127,877	8,331,638	7,970,000	—	—
Citrus Pest Control District No. 2	Riverside	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	177,455	263,818	—	—	—
City and County of San Francisco Redevelopment Financing Authority	San Francisco	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	64,293,341	64,293,341	880,946,394	—	—
City of Albany Public Facilities Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	455,858	468,309	780,000	—	—
City of Alhambra Parking Authority	Los Angeles	22.	C	Inactive	—	—	—	—	—
City of Arcata Joint Powers Financing Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	371,896	371,895	3,466,000	—	—
City of Carmel-By-The-Sea Public Improvement Authority	Monterey	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	205,000	205,000	7,710,000	—	—
City of Chico Parking Authority	Butte	22.	C	—	—	—	—	—	—
—	—	—	—	Parking	997,815	1,719,039	—	—	—
City of Concord Civic Center Corporation	Contra Costa	54.	O	Inactive	—	—	—	—	—
City of Concord Sanitary Sewer Services, Inc	Contra Costa	54.	O	Inactive	—	—	—	—	—
City of Coronado Improvement Corporation	San Diego	54.	O	Inactive	—	—	—	—	—
City of Downey Public Facilities Financing Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	684,044	701,485	8,155,000	—	—
City of Fairfield Sewer Facilities Improvement District	Solano	35.1	C	Inactive	—	—	—	—	—
City of Folsom City Hall Corporation	Sacramento	54.	O	Inactive	—	—	—	—	—
City of Fullerton Public Financing Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,102,815	12,109,367	90,482,192	—	—
City of Galt Public Financing Authority	Sacramento	50.	C	Inactive	—	—	—	—	—
City of Gardena Parking Authority	Los Angeles	54.	C	Inactive	—	—	—	—	—
City of Gardena Public Improvement Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
City of Hanford Public Improvement Corporation	Kings	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	984,708	3,421,806	8,173,485	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
City of Hercules Public Facilities Corporation	Contra Costa	54.	O	Inactive	—	—	—	\$ —	\$ —
City of Huntington Beach Civic Improvement Corporation	Orange	54.1	O	Inactive	—	—	—	—	—
City of Industry Public Facilities Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,623,759	19,080,049	181,805,000	—	—
City of Irvine Public Facilities Corporation	Orange	54.	O	Inactive	—	—	—	—	—
City of Jackson Public Financing Authority	Amador	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	299,550	2,717,675	2,225,000	—	—
City of Laguna Beach Public Improvements Corporation	Orange	54.	O	Inactive	—	—	—	—	—
City of Lakeport Municipal Sewer District No. 1	Lake	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,165,578	2,029,656	7,158,000	—	—
City of Live Oak Public Improvement Corporation	Sutter	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	92,843	92,843	1,172,000	—	—
City of Los Angeles Public Facilities Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
City of Manteca Recreational Facilities Inc.	San Joaquin	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	65,007	67,188	225,000	—	—
City of Marysville Levee District (Yuba)	Yuba	16.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	319,932	310,939	—	—	—
City of Menlo Park Civic Center Corporation	San Mateo	54.	O	Inactive	—	—	—	—	—
City of Merced Public Financing Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	103	—	—	—	—
City of Monterey Joint Powers Financing Authority	Monterey	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,013,347	981,405	10,756,647	—	—
City of Mountain View Capital Improvement Financing Authority	Santa Clara	50.	C	Inactive	—	—	—	—	—
City of Oakland-Clay Street Garage Corporation	Alameda	54.	C	—	—	—	—	—	—
—	—	—	—	Parking	959,330	237,225	—	—	—
City of Oxnard Financing Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	26,984,322	167,217,723	478,744,999	—	—
City of Palm Springs Finance Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,678,021	5,790,075	108,405,000	—	—
City of Pismo Beach Public Facilities Corporation	San Luis Obispo	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	67,004	67,004	—	—	—
City of Rancho Mirage Joint Powers Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	393,605	388,482	5,145,000	—	—
City of Riverside Municipal Improvements Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,777,456	1,777,456	19,945,000	—	—
City of Rohnert Park Golf Course Corporation	Sonoma	54.	O	Inactive	—	—	—	—	—
City of Rohnert Park Recreation Corporation	Sonoma	54.	O	Inactive	—	—	—	—	—
City of San Diego Public Facilities Financing Authority	San Diego	50.	O	—	—	—	—	—	—
City of San Diego/MTDB Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	783,000	3,999,480	11,445,000	—	—
City of San Fernando Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,681,789	1,681,789	12,850,000	—	—
City of San Francisco Downtown Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—

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City of San Francisco Downtown Parking Corporation — (continued)	San Francisco	54.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Parking	\$ 15,701,568	\$ 5,679,561	\$ 7,780,000	—	—
City of San Francisco Ellis - Ofarrell Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	5,666,861	4,064,666	3,408,953	—	—
City of San Francisco Japan Center Garage Corporation	San Francisco	54.1	O	—	—	—	—	—	—
—	—	—	—	Parking	3,401,095	1,629,152	—	—	—
City of San Francisco Market Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,691,704	1,496,096	—	—	—
City of San Francisco Portsmouth Plaza Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	3,601,523	2,116,796	—	—	—
City of San Francisco Uptown Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	20,016,686	10,401,154	17,300,429	—	—
City of Santa Clara Public Facilities Financing Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,841,709	2,841,564	32,935,000	—	—
City of Tulare Public Financing Authority	Tulare	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,169,368	15,251,029	34,440,000	—	—
City of Union City Public Facilities Corporation	Alameda	54.1	C	Inactive	—	—	—	—	—
City of Walnut Creek Public Improvements Corporation	Contra Costa	54.	O	Inactive	—	—	—	—	—
City of West Sacramento Storm Drainage Maintenance District No. 1 (Yolo)	Yolo	37.2	C	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,739	10,073	—	—	—
City of Willits Public Facilities Corporation	Mendocino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	85,000	355,000	1,550,000	—	—
Civic - Recreational - Industrial Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,183,915	2,339,257	—	—	—
Claremont Public Improvement Corporation	Los Angeles	54.1	C	Inactive	—	—	—	—	—
Clarksburg Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	331,824	523,015	208,003	—	—
Clarksburg Lighting District	Yolo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,586	3,643	—	—	—
Clay Water District	Sacramento	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	904	1,575	—	—	—
Clayton Water District	Madera	41.	O	Inactive	—	—	—	—	—
Clear Creek Community Service District (Lassen)	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	41,281	28,768	—	—	—
—	—	—	—	Water Enterprise	53,854	63,436	—	—	—
Clear Creek Community Services District (Shasta)	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,999,711	1,992,489	3,457,330	—	—
Clearlake Oaks Lighting District	Lake	18.	S	—	—	—	—	6,726	821
—	—	—	—	Lighting and Lighting Maintenance	826	754	—	—	—
Clearlake Oaks Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	896,650	1,049,597	—	—	—
—	—	—	—	Water Enterprise	1,124,542	1,111,364	92,000	—	—
Clements Fire Protection District	San Joaquin	7.	O	—	—	—	—	541,531	437,450

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Clements Fire Protection District — (continued)	San Joaquin	7.	O	—	—	—	—	\$ 541,531	\$ 437,450
—	—	—	—	Fire Protection	\$ 464,728	\$ 437,450	\$ 4,055	—	—
Clio Public Utility District	Plumas	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,653	10,311	—	—	—
Cloverdale Fire Protection District	Sonoma	7.	O	—	—	—	—	1,413,499	765,410
—	—	—	—	Fire Protection	1,274,731	1,940,543	680,750	—	—
Cloverdale Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	488,343	506,333	—	—	—
Clovis Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,518,866	1,432,672	—	—	—
Clovis Memorial District	Fresno	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	2,353,617	3,084,591	342,268	—	—
Coachella Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	256,890	256,890	4,784,707	—	—
Coachella Fire Protection District	Riverside	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,654,464	3,408,586	—	—	—
Coachella Public Improvement Corporation	Riverside	54.1	C	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Coachella Sanitary District (Riverside)	Riverside	30.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,076,429	3,997,250	30,947,821	—	—
Coachella Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,936,807	1,246,542	1,058,026	—	—
Coachella Valley Mosquito and Vector Control District	Riverside	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	9,078,758	7,657,872	—	—	—
Coachella Valley Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	339,944	274,717	—	—	—
Coachella Valley Water District	Riverside	42.	O	—	—	—	—	33,633,490	27,293,429
—	—	—	—	Flood Control and Water Conservation	14,866,197	10,705,878	4,025,000	—	—
—	—	—	—	Waste Disposal Enterprise	43,256,948	31,674,014	8,225,000	—	—
—	—	—	—	Water Enterprise	158,170,310	156,768,728	472,151	—	—
Coachella Water Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,951,608	5,460,109	16,316,865	—	—
Coalinga Public Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,098,752	1,966,667	16,299,428	—	—
Coalinga Regional Medical Center	Fresno	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	25,590,371	24,295,339	19,043,016	—	—
Coalinga/Huron Unified School District Library	Fresno	17.3	O	—	—	—	—	1,230,243	941,164
—	—	—	—	Library Services	1,097,096	944,903	—	—	—
Coalinga-Huron Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	151,036	154,386	—	—	—
Coalinga-Huron Mosquito Abatement District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	39,660	55,893	—	—	—
Coalinga-Huron Recreation and Park District	Fresno	27.1	O	—	—	—	—	2,063,765	1,412,493
—	—	—	—	Recreation and Park	1,639,370	990,290	267,634	—	—
Coarsegold Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Coarsegold Resource Conservation District — (continued)	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	\$ 9,107	\$ 6,493	\$ —	—	—
Coast Life Support District	Mendocino	12.3	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,371,791	1,295,914	186,195	—	—
Coastal Animal Services Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Animal Control	1,269,060	1,291,325	—	—	—
Coastal San Luis Resource Conservation District	San Luis Obispo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	461,829	395,100	—	—	—
Coastal Schools Employee Benefits Organization	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	51,717,066	50,990,180	—	—	—
Coastside County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,764,079	7,256,508	7,708,296	—	—
Coastside Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	9,004,814	7,819,260	1,258,706	—	—
Cobb Area County Water District	Lake	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	477,438	440,562	562,803	—	—
Cody Subdivision Storm Drain Maintenance (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Coffee Creek Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	47,281	31,466	—	—	—
Colfax Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	154,319	164,997	—	—	—
College City Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	38,279	37,605	—	—	—
College of The Redwoods Financing Corporation	Humboldt	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	97,808	164,475	559,400	—	—
Collegeville Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	87,010	68,860	—	—	—
Collinsville Levee District (Solano)	Solano	16.5	S	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	9,276	5,583	—	—	—
Colma Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,097,972	1,085,997	—	—	—
Colma Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	141,318	181,688	—	—	—
Colonial Heights Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	630,160	506,311	—	—	—
Colton Public Financing Authority	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	474,128	1,389,000	16,025,000	—	—
Columbia Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	29,909	26,485	—	—	—
Columbia Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	73,787	62,516	—	—	—
Columbia Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	30,690	7,606	—	—	—
Columbia Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Columbia Resource Conservation District — (continued)	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	\$ 229,414	\$ 222,526	\$ —	—	—
Colusa Basin Drainage District	Colusa	6.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	174,106	197,664	510,402	—	—
Colusa Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	172,048	172,811	—	—	—
Colusa County Flood Control and Water Conservation District	Colusa	8.38	S	Inactive	—	—	—	—	—
Colusa County Resource Conservation District	Colusa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	83,971	65,916	—	—	—
Colusa County Water District	Colusa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,355,135	4,191,166	7,011,961	—	—
Colusa County Water Works No. 1	Colusa	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,103	19,438	—	—	—
Colusa Mosquito Abatement District	Colusa	21.	O	—	—	—	—	646,526	295,795
—	—	—	—	Pest Control	513,969	462,755	—	—	—
Community Center Agency	Tehama	50.	O	Inactive	—	—	—	—	—
Community College Insurance Group	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,367,871	5,459,194	—	—	—
Community College-County Superintendent Self-Insurance Program For Employees	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,661,016	4,614,585	—	—	—
Community Human Services Project	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Health	3,888,978	3,777,559	1,313,422	—	—
Comptche Community Services District	Mendocino	5.1	O	—	—	—	—	101,547	18,685
—	—	—	—	Fire Protection	32,098	32,804	—	—	—
Compton Creek Mosquito Abatement District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	144,368	144,050	—	—	—
Compton Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,325,970	3,587,099	45,730,000	—	—
Conejo Recreation and Park District	Ventura	27.1	O	—	—	—	—	33,751,124	17,408,413
—	—	—	—	Recreation and Park	20,954,383	20,441,487	—	—	—
Conejo Valley Open Space Conservation Agency	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,337,758	1,383,976	—	—	—
Congress Valley Water District	Napa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	86,330	47,566	162,722	—	—
Connie Lane Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,416	2,748	—	—	—
Consolidated Central Valley Table Grape Pest and Disease Control District	Tulare	24.2	O	—	—	—	—	—	—
—	—	—	—	Pest Control	795,792	284,311	—	—	—
Consolidated Fire Protection District	Los Angeles	7.	S	—	—	—	—	987,445,429	626,540,635
—	—	—	—	Fire Protection	886,970,682	883,168,237	—	—	—
Consolidated Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,888,987	3,055,715	170,926	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Consolidated Mosquito Abatement District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	\$ 2,523,383	\$ 2,470,969	\$ —	—	—
Consolidated Sewer Maintenance District	Los Angeles	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	34,734,110	31,426,240	—	—	—
Consolidated Waste Management Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	503,126	454,253	—	—	—
Contra Costa and Solano Counties School District Self Insurance Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,383,366	2,655,746	—	—	—
Contra Costa County Flood Control and Water Conservation District	Contra Costa	8.5	S	—	—	—	—	24,091,643	8,341,164
—	—	—	—	Drainage and Drainage Maintenance	20,590,311	19,959,307	7,233,400	—	—
—	—	—	—	Flood Control and Water Conservation	8,716,271	6,759,482	1,294,000	—	—
Contra Costa County Joint Powers Authority For Self-Insurance	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	35,947,000	48,403,000	—	—	—
Contra Costa County Municipal Risk Management Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	21,988,599	17,381,785	—	—	—
Contra Costa County Public Facilities Corporation	Contra Costa	54.	O	—	—	—	—	—	—
Contra Costa County Schools Insurance Group	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	44,125,911	44,207,706	—	—	—
Contra Costa County Storm Drainage District	Contra Costa	37.4	S	—	—	—	—	873,690	59,408
—	—	—	—	Drainage and Drainage Maintenance	61,860	2,106	—	—	—
Contra Costa County Water Agency	Contra Costa	45.4	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	621,278	479,173	—	—	—
Contra Costa Fire Protection District	Contra Costa	7.	S	—	—	—	—	2,262,225,910	80,210,150
—	—	—	—	Fire Protection	101,416,607	100,835,263	121,620,274	—	—
Contra Costa Mosquito Abatement District	Contra Costa	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	5,694,855	5,673,664	—	—	—
Contra Costa Resource Conservation District	Contra Costa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	270,514	260,929	—	—	—
Contra Costa Water Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,793,367	3,748,294	31,444,950	—	—
Contra Costa Water District	Contra Costa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	136,843,673	114,084,852	611,079,582	—	—
Convention Center Expansion Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,700,964	13,700,968	162,545,000	—	—
Cooperative Agricultural Support Services Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	17,248,058	16,379,703	—	—	—
Cooperative Personnel Services	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	22,047,336	30,675,646	—	—	—
Copco Lake Fire Protection District	Siskiyou	7.	O	—	—	—	—	98,301	16,035
—	—	—	—	Fire Protection	17,624	20,818	—	—	—
Copper Cove Road Division	Calaveras	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Copper Cove Rocky Road Community Services District	Calaveras	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body* (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Copper Cove Rocky Road Community Services District — (continued)	Calaveras	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	205,522	\$ 212,729	\$ —	—	—
Copperopolis Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	13,278	—	—	—	—
Copperopolis Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,410,770	1,441,592	140,994	—	—
Corcoran Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	315,094	246,815	—	—	—
Corcoran Hospital District	Kings	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	9,930,551	10,694,384	17,069,564	—	—
Corcoran Irrigation District	Kings	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,067,757	7,911,556	—	—	—
Corcoran Joint Powers Finance Authority	Kings	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,515,932	1,104,193	25,545,000	—	—
Cordelia Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	749,771	935,732	17,636	—	—
Cordova Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	9,137,252	9,319,839	4,027,329	—	—
Cordova Irrigation District	Yuba	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,053,248	994,234	—	—	—
Core Area Maintenance District (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	338,073	708,849	—	—	—
Corning Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	292,535	270,351	—	—	—
Corning Health Care District	Tehama	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	363,554	306,820	1,492,300	—	—
Corning Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	647,769	639,947	454,861	—	—
Corona Public Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	17,502,359	14,626,160	186,155,000	—	—
Corona Public Improvement Corporation	Riverside	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	551,603	551,750	3,185,000	—	—
Corona Utility Authority	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	30,049,603	26,968,242	120,521,860	—	—
—	—	—	—	Water Enterprise	56,082,830	47,877,058	143,490,212	—	—
Coronado Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	548,375	361,230	4,045,000	—	—
Corral Hollow Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,381	2,381	—	—	—
—	—	—	—	Water Enterprise	44,417	82,965	—	—	—
Cortina Creek Flood Control and Flood Water Conservation District	Colusa	8.2	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cortina Creek Flood Control and Flood Water Conservation District — (continued)	Colusa	8.2	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Flood Control and Water Conservation	44,858	3,579	—	—	—
Cortina Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	75,052	75,144	—	—	—
Costa Mesa Public Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,779,798	4,862,674	40,440,000	—	—
Costa Mesa Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,880,598	8,123,640	—	—	—
Cosumnes Community Services District	Sacramento	5.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	4,894,279	565,752	—	—	—
—	—	—	—	Fire Protection	37,075,778	46,198,078	38,248,633	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,632,954	9,056,133	133,885	—	—
—	—	—	—	Recreation and Park	7,102,861	20,747,081	8,234,403	—	—
Cosumnes River Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	37,202	7,731	—	—	—
Cottonwood Cemetery District (Shasta)	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	117,315	126,774	—	—	—
Cottonwood Cemetery District (Yolo)	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	19,095	9,213	—	—	—
Cottonwood Creek Farms Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Cottonwood Fire Protection District	Shasta	7.	O	—	—	—	—	956,828	220,285
—	—	—	—	Fire Protection	414,565	364,867	41,550	—	—
Cottonwood Water District	Shasta	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	443,085	407,450	—	—	—
Coulterville Lighting District	Mariposa	18.	S	—	—	—	—	17,514	12,537
—	—	—	—	Lighting and Lighting Maintenance	12,537	3,364	—	—	—
Country Club County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,863	8,613	—	—	—
Country Club Estates Lighting District	Stanislaus	18.	O	—	—	—	—	2,740	2,894
—	—	—	—	Lighting and Lighting Maintenance	2,662	2,894	—	—	—
Country Club Sanitary District (San Joaquin)	San Joaquin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	390,899	322,836	—	—	—
Country Club Sewer Maintenance District	Imperial	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,539	42,442	—	—	—
Country Club Vista Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,248	1,243	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,933	2,285	—	—	—
Countryside Manor Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,263	1,432	—	—	—
County Consolidated Service Area (Solano)	Solano	34	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	101,919	58,515	—	—	—
County Lighting Service District (Santa Clara)	Santa Clara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	330,902	290,033	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County of Monterey Public Improvement Corporation	Monterey	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	\$ 20,569,674	\$ 55,416,776	\$ 200,795,000	—	—
County of Riverside Asset Leasing Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	53,709,387	112,892,145	608,124,884	—	—
County of Riverside Palm Desert Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,345,706	7,311,175	89,695,000	—	—
County of Santa Cruz Public Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,932,297	8,418,578	70,945,000	—	—
County Sanitation District No. 1 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	17,582,348	2,997,765
—	—	—	—	Waste Disposal Enterprise	47,946,481	38,432,595	48,966,086	—	—
County Sanitation District No. 1 (Nevada)	Nevada	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,564,317	7,033,078	32,092,854	—	—
County Sanitation District No. 1 (Tehama)	Tehama	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	182,557	225,007	463,500	—	—
County Sanitation District No. 14 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	12,283,421	2,930,574
—	—	—	—	Waste Disposal Enterprise	29,298,166	20,992,885	285,148,154	—	—
County Sanitation District No. 15 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	18,677,477	5,449,674
—	—	—	—	Waste Disposal Enterprise	75,461,735	57,490,206	67,767,158	—	—
County Sanitation District No. 16 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	12,536,291	3,623,572
—	—	—	—	Waste Disposal Enterprise	52,072,018	37,885,664	40,023,598	—	—
County Sanitation District No. 17 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	1,765,266	431,981
—	—	—	—	Waste Disposal Enterprise	4,957,028	3,771,109	5,160,948	—	—
County Sanitation District No. 18 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	13,655,699	2,938,186
—	—	—	—	Waste Disposal Enterprise	50,755,738	38,359,563	41,440,541	—	—
County Sanitation District No. 19 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	5,058,382	993,931
—	—	—	—	Waste Disposal Enterprise	8,497,652	6,650,966	11,405,460	—	—
County Sanitation District No. 2 - Refuse Disposal - Working Capital Fund (Los Angeles)	Los Angeles	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	31,092,071	41,174,202	31,118,335	—	—
County Sanitation District No. 2 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	27,626,694	5,309,083
—	—	—	—	Waste Disposal Enterprise	75,704,966	59,368,134	74,442,242	—	—
County Sanitation District No. 20 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	9,841,742	3,503,975
—	—	—	—	Waste Disposal Enterprise	18,637,364	15,255,107	183,283,376	—	—
County Sanitation District No. 21 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	44,190,105	3,386,575
—	—	—	—	Waste Disposal Enterprise	40,727,974	31,015,063	49,966,508	—	—
County Sanitation District No. 22 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	12,428,205	2,914,157
—	—	—	—	Waste Disposal Enterprise	36,378,561	29,011,751	39,870,566	—	—
County Sanitation District No. 23 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,953,178	6,673,577	10,369,905	—	—
County Sanitation District No. 2-3 (Santa Clara)	Santa Clara	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,210,653	2,667,406	—	—	—
County Sanitation District No. 27 (Los Angeles)	Los Angeles	31.	S	—	—	—	—	723,088	251,900
—	—	—	—	Waste Disposal Enterprise	291,394	22,755	661,257	—	—
County Sanitation District No. 28 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	929,072	505,721

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Sanitation District No. 28 (Los Angeles) — (continued)	Los Angeles	31.	C	—	—	—	—	\$ 929,072	\$ 505,721
—	—	—	—	Waste Disposal Enterprise	\$ 1,589,271	\$ 906,494	\$ 3,531,189	—	—
County Sanitation District No. 29 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	786,585	160,613
—	—	—	—	Waste Disposal Enterprise	3,449,419	2,546,043	1,171,934	—	—
County Sanitation District No. 3 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	21,457,048	4,139,433
—	—	—	—	Waste Disposal Enterprise	56,535,086	43,294,363	55,384,080	—	—
County Sanitation District No. 34 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	685	3,309	—	—	—
County Sanitation District No. 35 (Los Angeles)	Los Angeles	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	833	12,357	—	—	—
County Sanitation District No. 4 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	2,703,493	427,197
—	—	—	—	Waste Disposal Enterprise	4,580,716	2,330,747	3,364,528	—	—
County Sanitation District No. 5 (Contra Costa)	Contra Costa	31.	S	Inactive	—	—	—	—	—
County Sanitation District No. 5 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	42,199,896	9,332,546
—	—	—	—	Waste Disposal Enterprise	73,516,351	60,353,800	98,991,005	—	—
County Sanitation District No. 6 (Contra Costa)	Contra Costa	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	91,650	64,716	—	—	—
County Sanitation District No. 8 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	8,223,190	1,804,025
—	—	—	—	Waste Disposal Enterprise	27,150,703	23,242,353	31,316,273	—	—
County Sanitation District No. 9 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	865,162	81,456
—	—	—	—	Waste Disposal Enterprise	63,482	145,312	472,816	—	—
County Service Area 183 (Butte)	Butte	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	104	673	—	—	—
County Service Area B-1988-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,728,334,000	568,016,026
—	—	—	—	Streets and Roads - Construction and Maintenance	2,593,318	3,977,041	—	—	—
County Service Area C (Sutter)	Sutter	34.	S	—	—	—	—	510,543	167,565
—	—	—	—	Fire Protection	168,138	80,573	—	—	—
County Service Area D (Sutter)	Sutter	34.	S	—	—	—	—	678,038	230,952
—	—	—	—	Fire Protection	236,741	55,348	—	—	—
County Service Area D-2 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	12,105	5	—	—	—
County Service Area EM 1983-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,728,334,000	568,016,026
—	—	—	—	Ambulance Service	18,553,318	22,229,968	—	—	—
County Service Area EM-1 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	4,678,514	4,826,841	—	—	—
County Service Area F (Sutter)	Sutter	34.	S	—	—	—	—	10,626,213	1,623,364
—	—	—	—	Fire Protection	2,148,291	2,267,264	—	—	—
County Service Area G (Sutter)	Sutter	34.	S	—	—	—	—	1,654,335	645,165
—	—	—	—	Fire Protection	645,329	610,681	—	—	—
County Service Area L-100 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	4,809,803	772,209
—	—	—	—	Lighting and Lighting Maintenance	1,386,551	1,099,681	—	—	—
County Service Area L-1973-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	39	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area L-2 (Alameda)	Alameda	34.	S	Inactive	—	—	—	\$ —	\$ —
County Service Area LA-1991-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Health	1,989,908	1,933,963	—	—	—
County Service Area LIB-10 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	1,046	961	—	—	—
County Service Area LIB-12 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	9,246	7,701	—	—	—
County Service Area LIB-13 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	108,617	100,233	—	—	—
County Service Area LIB-2 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	86,002	87,935	—	—	—
County Service Area M-1 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	396,772	29,500
—	—	—	—	Transit Enterprise	30,632	29,972	—	—	—
County Service Area M-16 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	51,537	21,756
—	—	—	—	Recreation and Park	42,873	42,874	—	—	—
County Service Area M-17 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	564,244	137,993
—	—	—	—	Recreation and Park	247,115	236,103	—	—	—
County Service Area M-20 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	86,828	9,259
—	—	—	—	Recreation and Park	9,259	14,267	—	—	—
County Service Area M-23 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,719,337	1,714,607	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	71,639	71,442	—	—	—
County Service Area M-28 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	152,935	152,935	—	—	—
County Service Area M-29 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	5,085,533	1,943,867
—	—	—	—	Flood Control and Water Conservation	185,471	249,949	—	—	—
—	—	—	—	Police Protection and Personal Safety	3,484,324	4,695,654	—	—	—
—	—	—	—	Recreation and Park	1,894,876	2,553,630	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,744,461	6,393,875	—	—	—
County Service Area M-30 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	24,744	22,996	—	—	—
County Service Area M-31 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	239,864	291,854	—	—	—
County Service Area M-9 (Contra Costa)	Contra Costa	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (Alpine)	Alpine	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	416,837	452,869	—	—	—
County Service Area No. 1 (Amador)	Amador	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 1 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	263,605	168,939	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 1 (Colusa)	Colusa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 63,284	\$ 67,187	\$ —	\$ —	—
County Service Area No. 1 (Del Norte)	Del Norte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,192,691	606,394	2,501,335	—	—
County Service Area No. 1 (Fresno)	Fresno	34.	S	—	—	—	—	58,736	24,544
—	—	—	—	Streets and Roads - Construction and Maintenance	34,418	33,984	—	—	—
—	—	—	—	Waste Disposal Enterprise	34,417	27,194	—	—	—
—	—	—	—	Water Enterprise	35,460	32,519	—	—	—
County Service Area No. 1 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	23,074	16,977	—	—	—
County Service Area No. 1 (Lassen)	Lassen	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	48,367	111,778	—	—	—
County Service Area No. 1 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	185,872	189,302	—	—	—
County Service Area No. 1 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	35,700	146,553	—	—	—
County Service Area No. 1 (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	74,185	56,466	99,000	—	—
—	—	—	—	Water Enterprise	43,386	30,273	—	—	—
County Service Area No. 1 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	159,886	133,592	—	—	—
County Service Area No. 1 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	24,972	3,903	—	—	—
County Service Area No. 1 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,759	1,898	—	—	—
County Service Area No. 1 (Sacramento)	Sacramento	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,808,622	2,903,953	—	—	—
County Service Area No. 1 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	14,851	17,475	—	—	—
County Service Area No. 1 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	565,431	66,728
—	—	—	—	Drainage and Drainage Maintenance	21,904	6,496	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	52,983	7,208	—	—	—
—	—	—	—	Recreation and Park	5,867	6,051	—	—	—
—	—	—	—	Waste Disposal Enterprise	187,097	396,717	—	—	—
County Service Area No. 1 (San Mateo)	San Mateo	34.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Fire Protection	1,555,849	1,443,248	—	—	—
—	—	—	—	Police Protection and Personal Safety	647,780	600,898	—	—	—
County Service Area No. 1 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,125	13,714	—	—	—
County Service Area No. 1 (Siskiyou)	Siskiyou	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,116	1,103	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 1 (Tulare)	Tulare	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 373,904	\$ 485,942	\$ 483,238	—	—
—	—	—	—	Water Enterprise	98,732	144,105	109,000	—	—
County Service Area No. 10 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	1,175,162	1,154,494	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,971,133	2,506,270	—	—	—
County Service Area No. 10 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	3,852	1,659	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,091	1,159	—	—	—
—	—	—	—	Recreation and Park	14,013	6,683	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,538	2,385	—	—	—
—	—	—	—	Water Enterprise	97,618	79,122	—	—	—
County Service Area No. 10 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,326	22,396	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,219	168	—	—	—
County Service Area No. 10 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,513	(788)	—	—	—
County Service Area No. 10 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,363	54	—	—	—
County Service Area No. 10 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,084	9,684	—	—	—
County Service Area No. 10 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	1,123,530	214,270
—	—	—	—	Lighting and Lighting Maintenance	189,579	37,541	—	—	—
—	—	—	—	Water Enterprise	946,702	1,109,491	1,736,394	—	—
County Service Area No. 10 (San Mateo)	San Mateo	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	56,355	43,960	—	—	—
County Service Area No. 10 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,119	6,043	—	—	—
County Service Area No. 10 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	200,048	160,942	—	—	—
—	—	—	—	Governmental Services	7,468	4,077	—	—	—
—	—	—	—	Police Protection and Personal Safety	432	—	—	—	—
—	—	—	—	Recreation and Park	240,428	226,004	—	—	—
County Service Area No. 10 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,914	10,837	—	—	—
County Service Area No. 10 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	16,246	18,834	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 10 (Yolo) — (continued)	Yolo	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 8,051	\$ 6,295	—	—	—
—	—	—	—	Waste Disposal Enterprise	88,310	79,443	—	—	—
—	—	—	—	Water Enterprise	121,122	140,061	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,337	8	—	—	—
County Service Area No. 100 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,500	3,599	—	—	—
County Service Area No. 101 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,836	2,370	—	—	—
County Service Area No. 101 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,865	12,224	—	—	—
County Service Area No. 102 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,738	476	—	—	—
County Service Area No. 102 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	44,965	98,983	—	—	—
County Service Area No. 103 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,101	988	—	—	—
County Service Area No. 103 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	351,226	364,806	—	—	—
County Service Area No. 103 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,990	7,475	—	—	—
County Service Area No. 104 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	144,774	22,381	—	—	—
County Service Area No. 104 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,103	6,224	—	—	—
County Service Area No. 105 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	80,311	13,379	—	—	—
County Service Area No. 105 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,761	9,939	—	—	—
County Service Area No. 106 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,005	6,005	—	—	—
County Service Area No. 107 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	414,216	306,149	—	—	—
County Service Area No. 108 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	35,881	15,917	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 109 (San Diego)	San Diego	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 72,079	\$ 69,475	\$ —	—	—
County Service Area No. 11 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,071	3,695	—	—	—
County Service Area No. 11 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
County Service Area No. 11 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	193,000	197,375	—	—	—
County Service Area No. 11 (Lake)	Lake	34.	S	—	—	—	—	—	—
County Service Area No. 11 (Plumas)	Plumas	34.	S	—	—	—	—	58,038	—
—	—	—	—	Ambulance Service	111,910	111,910	—	—	—
County Service Area No. 11 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,431	1,128	—	—	—
County Service Area No. 11 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,054	36,042	—	—	—
County Service Area No. 11 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	5,327	4,950	—	—	—
County Service Area No. 11 (San Mateo)	San Mateo	34.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Water Enterprise	48,498	63,802	48,698	—	—
County Service Area No. 11 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	44,366	18,558	—	—	—
County Service Area No. 11 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,217,691	1,101,298	—	—	—
County Service Area No. 11 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	61,775	118,144	202,231	—	—
County Service Area No. 11 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	409	59	—	—	—
County Service Area No. 11 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	120	4	—	—	—
County Service Area No. 11 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,727	9,092	—	—	—
County Service Area No. 11 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,002	8	—	—	—
County Service Area No. 110 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	113,507	110,527	—	—	—
County Service Area No. 111 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	96,509	86,472	—	—	—
County Service Area No. 112 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	74,020	103,828	—	—	—
County Service Area No. 113 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 113 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,966	1,725	—	—	—
County Service Area No. 113 (San Diego)	San Diego	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 113 (San Diego) — (continued)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 115,457	\$ 106,755	\$ —	—	—
County Service Area No. 114 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	138,917	310,596	—	—	—
County Service Area No. 115 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	43,386	6,854	—	—	—
County Service Area No. 115 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	289,243	364,269	—	—	—
County Service Area No. 116 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	780	628	—	—	—
County Service Area No. 117 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	26,852	20,396	—	—	—
County Service Area No. 117 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,626	6,806	—	—	—
County Service Area No. 118 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 119 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	648	722	—	—	—
County Service Area No. 12 (Butte)	Butte	34.	S	—	—	—	—	2,726	—
—	—	—	—	Lighting and Lighting Maintenance	1,953	1,199	—	—	—
County Service Area No. 12 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,911	35,515	—	—	—
County Service Area No. 12 (Lake)	Lake	34.	S	—	—	—	—	—	—
County Service Area No. 12 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,650	520	—	—	—
County Service Area No. 12 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,970	7,781	—	—	—
County Service Area No. 12 (Plumas)	Plumas	34.	S	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	280,435	299,615	—	—	—
County Service Area No. 12 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
County Service Area No. 12 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,500	8,211	—	—	—
County Service Area No. 12 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,998	5,998	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,348	6,348	—	—	—
—	—	—	—	Water Enterprise	129,049	127,819	90,000	—	—
County Service Area No. 12 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	619,181	602,654	—	—	—
County Service Area No. 12 (San Mateo)	San Mateo	34.	S	—	—	—	—	—	—
County Service Area No. 12 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	665,104	664,290	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 12 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ —	\$ —	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	877,731	968,946	—	—	—
County Service Area No. 12 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,607	1,495	—	—	—
County Service Area No. 12 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,500	4,599	—	—	—
County Service Area No. 12 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,514	4,590	—	—	—
County Service Area No. 12 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,135	2,190	—	—	—
County Service Area No. 12.1 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	57	33	—	—	—
County Service Area No. 12.10 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.11 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.12 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.13 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.2 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	35	24	—	—	—
County Service Area No. 12.3 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.4 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.5 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.6 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	138	1	—	—	—
County Service Area No. 12.7 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.8 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.9 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	—	109	—	—	—
County Service Area No. 120 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13	—	—	—	—
County Service Area No. 121 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	99,845	55,526	—	—	—
County Service Area No. 121 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4	—	—	—	—
County Service Area No. 122 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	181,394	217,069	—	—	—
County Service Area No. 122 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	747	37,057	—	—	—
County Service Area No. 123 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,594	4,655	—	—	—
County Service Area No. 124 (Riverside)	Riverside	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 124 (Riverside) — (continued)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	5,686	\$ 605	\$ —	—	—
County Service Area No. 125 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,119	2,129	—	—	—
County Service Area No. 125 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,614	15,093	—	—	—
County Service Area No. 125 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,947	4,779	—	—	—
County Service Area No. 126 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	257,430	248,549	—	—	—
County Service Area No. 126 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,634	4,162	—	—	—
County Service Area No. 127 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,234	4,165	—	—	—
County Service Area No. 128 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,675	2,493	—	—	—
County Service Area No. 128 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	43,470	4,449	—	—	—
County Service Area No. 128 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	988,462	991,221	—	—	—
County Service Area No. 129 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,103	604	—	—	—
County Service Area No. 129 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	66	—	—	—	—
County Service Area No. 13 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	645	1,652	—	—	—
County Service Area No. 13 (Lake)	Lake	34.	S	—	—	—	—	145,651	52,454
—	—	—	—	Water Enterprise	93,142	68,162	—	—	—
County Service Area No. 13 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,060	2,138	—	—	—
County Service Area No. 13 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	571,023	532,161	—	—	—
County Service Area No. 13 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,595	7,989	—	—	—
County Service Area No. 13 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,761	5,595	—	—	—
County Service Area No. 13 (Riverside)	Riverside	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 13 (Riverside) — (continued)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 5,987	\$ 2,788	\$ —	—	—
County Service Area No. 13 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 13 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	76,713	58,062	—	—	—
County Service Area No. 13 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	197,988	164,662
—	—	—	—	Streets and Roads - Construction and Maintenance	324,357	49,384	—	—	—
County Service Area No. 13 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	23,510	30,035	—	—	—
—	—	—	—	Water Enterprise	6,473	4,150	—	—	—
County Service Area No. 13 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,974	8,807	—	—	—
County Service Area No. 130 (Riverside)	Riverside	34.	S	Inactive	—	—	—	—	—
County Service Area No. 130 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,481	68,394	—	—	—
County Service Area No. 131 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,493	1,137	—	—	—
County Service Area No. 132 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	145,578	178,002	—	—	—
County Service Area No. 133 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	(5)	—	—	—	—
County Service Area No. 133 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,853	4,454	—	—	—
County Service Area No. 134 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,017,948	984,832	—	—	—
County Service Area No. 134 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,406	3,927	—	—	—
County Service Area No. 135 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,327	3,893	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,310	808	—	—	—
County Service Area No. 135 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,044	17,700	—	—	—
County Service Area No. 135 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	730,294	854,743	—	—	—
County Service Area No. 136 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	21,568	17,372	—	—	—
County Service Area No. 137 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,950	1,196	—	—	—
County Service Area No. 138 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	20	352	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 139 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 78	\$ —	—	—	—
County Service Area No. 14 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,971	4,127	—	—	—
County Service Area No. 14 (Fresno)	Fresno	34.	S	—	—	—	—	36,880	7,847
—	—	—	—	Drainage and Drainage Maintenance	1,033	1,805	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	258	451	—	—	—
—	—	—	—	Water Enterprise	24,525	43,428	—	—	—
County Service Area No. 14 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,002	7,092	—	—	—
County Service Area No. 14 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	17,560	16,014	—	—	—
—	—	—	—	Water Enterprise	18,615	18,546	—	—	—
County Service Area No. 14 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	284,107	190,316	—	—	—
County Service Area No. 14 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	345	(3)	—	—	—
County Service Area No. 14 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,432	66,804	—	—	—
County Service Area No. 14 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	392	11	—	—	—
County Service Area No. 14 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,899	22,519	29,000	—	—
County Service Area No. 14 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,422	2,454	—	—	—
County Service Area No. 14 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	40	—	—	—	—
County Service Area No. 14 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 14 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	314,836	279,434	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	40,012	38,222	—	—	—
County Service Area No. 14 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	49,624	46,504	—	—	—
County Service Area No. 14 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	47,504	86,807	—	—	—
County Service Area No. 141 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,384	7,310	—	—	—
County Service Area No. 142 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,918	10,443	—	—	—
County Service Area No. 143 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	163,188	130,892	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 143 (Riverside) — (continued)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Resource Conservation	\$ 1,572,845	\$ 1,261,563	\$ —	\$ —	—
County Service Area No. 144 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 145 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,692	57,507	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
County Service Area No. 146 (Riverside)	Riverside	34.	S	Inactive	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,609	843	—	—	—
County Service Area No. 149 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,842	6,250	—	—	—
County Service Area No. 149 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	360,705	164,889	—	—	—
County Service Area No. 15 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 15 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,762	20,685	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,535	1,697	—	—	—
County Service Area No. 15 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,597	15,571	—	—	—
County Service Area No. 15 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	131,721	169,498	—	—	—
County Service Area No. 15 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,230	8,347	—	—	—
County Service Area No. 15 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 15 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,193	9,193	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,647	4,647	—	—	—
—	—	—	—	Waste Disposal Enterprise	183,750	190,540	—	—	—
—	—	—	—	Water Enterprise	10,962	10,962	—	—	—
County Service Area No. 15 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	47,750	43,077
—	—	—	—	Streets and Roads - Construction and Maintenance	12,953	7,841	—	—	—
County Service Area No. 15 (Shasta)	Shasta	34.	S	—	—	—	—	548,599	102,409
—	—	—	—	Lighting and Lighting Maintenance	121,939	68,403	—	—	—
County Service Area No. 15 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 15 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,475	56,677	—	—	—
County Service Area No. 152 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2,087,638	1,354,120	—	—	—
—	—	—	—	Recreation and Park	1,055,392	410,210	—	—	—
County Service Area No. 153 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	41	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 154 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ (2)	\$ —	—	—	—
County Service Area No. 158 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,017	10,893	—	—	—
County Service Area No. 16 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,334	827	—	—	—
County Service Area No. 16 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,444	41,155	—	—	—
County Service Area No. 16 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	68,396	35,511	81,317	—	—
County Service Area No. 16 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	55,118	11,286	—	—	—
—	—	—	—	Water Enterprise	55,118	91,580	—	—	—
County Service Area No. 16 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	263,982	178,288	—	—	—
County Service Area No. 16 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,329	8,607	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	3,996	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 16 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,057	7,440	—	—	—
County Service Area No. 16 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	64,384	64,384	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,500	13,500	—	—	—
—	—	—	—	Water Enterprise	27,891	—	—	—	—
County Service Area No. 16 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	58,331	39,458
—	—	—	—	Lighting and Lighting Maintenance	30,889	9,088	—	—	—
—	—	—	—	Water Enterprise	202,413	282,188	40,000	—	—
County Service Area No. 16 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	24,792	19,210
—	—	—	—	Streets and Roads - Construction and Maintenance	8,976	27,692	—	—	—
County Service Area No. 16 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	22,643	11,910	—	—	—
County Service Area No. 16 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 16 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,281	345	—	—	—
County Service Area No. 161 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,822	1,791	—	—	—
County Service Area No. 163 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,150	966	—	—	—
County Service Area No. 164 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Animal Control	224,449	206,268	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 165 (Butte)	Butte	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 3,343	\$ 1,481	\$ —	—	—
County Service Area No. 169 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	31,805	21,421	—	—	—
County Service Area No. 17 (Butte)	Butte	34.	S	—	—	—	—	30,072	—
—	—	—	—	Lighting and Lighting Maintenance	32,824	31,750	—	—	—
County Service Area No. 17 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	23,676	255	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	51,294	64,608	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	114,802	101,759	—	—	—
County Service Area No. 17 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	130,021	139,213	—	—	—
—	—	—	—	Recreation and Park	700,823	502,219	—	—	—
County Service Area No. 17 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,801	4,059	—	—	—
County Service Area No. 17 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
County Service Area No. 17 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	276,335	191,788
—	—	—	—	Lighting and Lighting Maintenance	183,659	24,655	—	—	—
County Service Area No. 17 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,389,087	2,638,587	—	—	—
County Service Area No. 17 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,749	4,864	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,758	7,758	—	—	—
County Service Area No. 17 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	760	1,146	—	—	—
County Service Area No. 17 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	12,266	6,364
—	—	—	—	Streets and Roads - Construction and Maintenance	12,227	180	—	—	—
County Service Area No. 17 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	574,088	764,126	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
County Service Area No. 17 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 17 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,277	8	—	—	—
County Service Area No. 172 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,031	14,114	—	—	—
County Service Area No. 173 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,549	772	—	—	—
County Service Area No. 174 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,643	1,968	—	—	—
County Service Area No. 176 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,708	2,859	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 177 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 1,798	\$ 408	—	—	—
County Service Area No. 178 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,113	2,272	—	—	—
County Service Area No. 179 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,565	1,450	—	—	—
County Service Area No. 18 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 18 (Fresno)	Fresno	34.	S	—	—	—	—	35,621	—
—	—	—	—	Lighting and Lighting Maintenance	633	8,914	—	—	—
County Service Area No. 18 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,449	461	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	49,502	62,995	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	33,933	23,205	—	—	—
County Service Area No. 18 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	44,104	37,186	—	—	—
County Service Area No. 18 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,225	5,447	—	—	—
County Service Area No. 18 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	132,758	86,147	—	—	—
County Service Area No. 18 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,869	4,170	—	—	—
County Service Area No. 18 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	1,449,007	128,503
—	—	—	—	Streets and Roads - Construction and Maintenance	301,102	494,491	—	—	—
County Service Area No. 18 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	35,656	12,101	—	—	—
County Service Area No. 18 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,160	2,160	—	—	—
—	—	—	—	Water Enterprise	33,721	30,696	—	—	—
County Service Area No. 18 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	514,395	581,259	324,577	—	—
County Service Area No. 18 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	9,369	5,406
—	—	—	—	Streets and Roads - Construction and Maintenance	5,750	245	—	—	—
County Service Area No. 18 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
County Service Area No. 18 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,463	14,142	—	—	—
County Service Area No. 180 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,738	469	—	—	—
County Service Area No. 181 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,036	428	—	—	—
County Service Area No. 19 (Fresno)	Fresno	34.	S	—	—	—	—	815	564

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 19 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	\$ 815	\$ 564
—	—	—	—	Lighting and Lighting Maintenance	\$ 2,865	\$ 2,419	\$ —	—	—
County Service Area No. 19 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	192,790	193,408	—	—	—
County Service Area No. 19 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,114,732	1,560,847	—	—	—
County Service Area No. 19 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	727	15	—	—	—
County Service Area No. 19 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	53	642	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 19 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	53,096	46,737	—	—	—
County Service Area No. 1a (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	95,956	43,816	—	—	—
County Service Area No. 1-M (Mariposa)	Mariposa	34.	S	—	—	—	—	273,264	130,019
—	—	—	—	Fire Protection	92,141	68,018	—	—	—
—	—	—	—	Recreation and Park	1,905	15,058	—	—	—
—	—	—	—	Waste Disposal Enterprise	832,448	424,557	5,278,949	—	—
County Service Area No. 2 (Amador)	Amador	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,919	—	—	—	—
County Service Area No. 2 (Colusa)	Colusa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,366	85,956	46,658	—	—
County Service Area No. 2 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	92,189	91,005	—	—	—
County Service Area No. 2 (Fresno)	Fresno	34.	S	—	—	—	—	20,696	8,137
—	—	—	—	Recreation and Park	37,667	25,530	—	—	—
County Service Area No. 2 (Inyo)	Inyo	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	55,953	34,209	—	—	—
County Service Area No. 2 (Kings)	Kings	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	23,054	4,125	165,000	—	—
County Service Area No. 2 (Lake)	Lake	34.	S	—	—	—	—	375,389	131,606
—	—	—	—	Water Enterprise	318,291	245,867	83,138	—	—
County Service Area No. 2 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	21,173	28,934	—	—	—
County Service Area No. 2 (Nevada)	Nevada	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 2 (Nevada) — (continued)	Nevada	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	3,444	5,740	—	—	—
County Service Area No. 2 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	29,017	34,515	—	—	—
County Service Area No. 2 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	81,587	32,093	—	—	—
County Service Area No. 2 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	39,308	34,052	24,418	—	—
County Service Area No. 2 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	24,402	14,749	—	—	—
County Service Area No. 2 (Stanislaus)	Stanislaus	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2 (Tulare)	Tulare	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	39,478	49,447	41,150	—	—
—	—	—	—	Water Enterprise	22,840	26,339	—	—	—
County Service Area No. 2 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	5,018	117	—	—	—
County Service Area No. 2 (Yuba)	Yuba	34.	S	—	—	—	—	11,576	5,297
—	—	—	—	Streets and Roads - Construction and Maintenance	28,115	27,727	—	—	—
County Service Area No. 20 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	46,243	44,073	—	—	—
County Service Area No. 20 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	261,992	357,028	2,536,732	—	—
County Service Area No. 20 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,774	798	—	—	—
County Service Area No. 20 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	11,419	257	—	—	—
County Service Area No. 20 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,915	3,868	—	—	—
County Service Area No. 20 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,151	647	—	—	—
County Service Area No. 20 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	475,288	3,995,272
—	—	—	—	Fire Protection	—	—	—	—	—
—	—	—	—	Recreation and Park	785,643	849,905	—	—	—
County Service Area No. 20 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	112,604	35,954	—	—	—
County Service Area No. 20 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	69,577	71,084	—	—	—
County Service Area No. 20 (Stanislaus)	Stanislaus	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,383	7,860	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 20 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	30,357	24,514	—	—	—
County Service Area No. 21 (Butte)	Butte	34.	S	—	—	—	—	2,251	—
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,123	19,253	—	—	—
County Service Area No. 21 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,942	3,281	—	—	—
County Service Area No. 21 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,128,887	—	—	—	—
—	—	—	—	Water Enterprise	1,030,137	549,504	1,664,871	—	—
County Service Area No. 21 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	15,896	21,591	—	—	—
County Service Area No. 21 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,624	14,804	—	—	—
County Service Area No. 21 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,740	8,027	—	—	—
County Service Area No. 21 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	268	1,155	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	1,004	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 21 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	139,869	16,517	—	—	—
County Service Area No. 21 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,796	1,738	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,289	2,289	—	—	—
County Service Area No. 21 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	192,218	255,834	404,300	—	—
County Service Area No. 21 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,310	45,749	—	—	—
County Service Area No. 21 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 21 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	22,976	16,981	—	—	—
County Service Area No. 21 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 22 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 22 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	28,169	40,021	—	—	—
County Service Area No. 22 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,124	15,204	37,966	—	—
County Service Area No. 22 (Madera)	Madera	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 22 (Madera) — (continued)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	\$ 241,534	\$ 150,760	\$ —	—	—
County Service Area No. 22 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,149	2,616	—	—	—
County Service Area No. 22 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	43,601	37,537	—	—	—
County Service Area No. 22 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,421	18,576	—	—	—
County Service Area No. 22 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,133	756	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,049	19,048	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	40,258	76,204	—	—	—
County Service Area No. 22 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,801	3,395	—	—	—
County Service Area No. 22 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	556	1,180	—	—	—
County Service Area No. 22 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	270	147	—	—	—
County Service Area No. 22 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,548	8,786	—	—	—
County Service Area No. 22 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 22 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,211	4,130	—	—	—
County Service Area No. 23 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	21,713	67,755	—	—	—
County Service Area No. 23 (Fresno)	Fresno	34.	S	—	—	—	—	19,081	1,609
—	—	—	—	Water Enterprise	22,651	12,378	—	—	—
County Service Area No. 23 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,895	2,014	—	—	—
—	—	—	—	Waste Disposal Enterprise	27,446	24,550	—	—	—
County Service Area No. 23 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	990,904	403,917	—	—	—
County Service Area No. 23 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	168	—	—	—	—
County Service Area No. 23 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,793	2,181	—	—	—
County Service Area No. 23 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	20	2,884	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 23 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	—	152	—	—	—
County Service Area No. 23 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,346	855	—	—	—
County Service Area No. 23 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,415	1,687	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,965	3,965	—	—	—
County Service Area No. 23 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	81,117	19,523
—	—	—	—	Lighting and Lighting Maintenance	21,013	31,211	—	—	—
—	—	—	—	Water Enterprise	626,911	283,559	1,084,511	—	—
County Service Area No. 23 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,048	11,915	—	—	—
County Service Area No. 23 (Shasta)	Shasta	34.	S	—	—	—	—	1,058,575	11,757
—	—	—	—	Water Enterprise	51,701	56,017	15,260	—	—
County Service Area No. 23 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,283	7,110	—	—	—
County Service Area No. 23 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 24 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	212,194	89,813	—	—	—
County Service Area No. 24 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,855	1,900	—	—	—
County Service Area No. 24 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,537	137	—	—	—
County Service Area No. 24 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,708	14,339	—	—	—
County Service Area No. 24 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,097	4,757	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	437	437	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,148	80	—	—	—
County Service Area No. 24 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,812	4,720	—	—	—
County Service Area No. 24 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	21,412	2,323	—	—	—
County Service Area No. 24 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,909	378	—	—	—
County Service Area No. 24 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,096	10,389	—	—	—
County Service Area No. 25 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	178,527	24,653	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 25 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 83	\$ 47	\$ —	—	—
County Service Area No. 25 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	41	—	—	—	—
County Service Area No. 25 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	36,208	2,086	—	—	—
County Service Area No. 25 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	580	2,860	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	698	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 25 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	616	112	—	—	—
County Service Area No. 25 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,255	4,863	—	—	—
County Service Area No. 25 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	80,199	97,029	—	—	—
County Service Area No. 25 (Stanislaus)	Stanislaus	34.	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,340	7,120	—	—	—
County Service Area No. 25 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 26 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	114,393	25,965	507,635	—	—
County Service Area No. 26 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,421	16,265	—	—	—
County Service Area No. 26 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,413	1,667	—	—	—
County Service Area No. 26 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	72,897,012	64,445,954	—	—	—
County Service Area No. 26 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
County Service Area No. 26 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	723,571	761,462	—	—	—
County Service Area No. 26 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,596	12,748	—	—	—
County Service Area No. 26 (Stanislaus)	Stanislaus	34.	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	484,664	63,283	—	—	—
County Service Area No. 26 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	248	581	—	—	—
County Service Area No. 27 (Butte)	Butte	34.	S	—	—	—	—	5,889	—
—	—	—	—	Lighting and Lighting Maintenance	4,236	2,975	—	—	—
County Service Area No. 27 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	36,055	40,910	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,450	108	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 27 (Marin)	Marin	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Ambulance Service	\$ 30,586	\$ 30,129	\$ —	—	—
County Service Area No. 27 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,615	28,173	—	—	—
County Service Area No. 27 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 27 (Santa Cruz)	Santa Cruz	34.	S	Inactive	—	—	—	—	—
County Service Area No. 27 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 28 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	237,118	235,928	—	—	—
County Service Area No. 28 (Placer)	Placer	34.	S	—	—	—	—	5,426,515	2,554,601
—	—	—	—	Drainage and Drainage Maintenance	1,259,453	204,736	—	—	—
—	—	—	—	Fire Protection	8,168,673	7,493,629	—	—	—
—	—	—	—	Health	366,998	161,308	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	68,518	37,480	—	—	—
—	—	—	—	Recreation and Park	1,007,061	539,866	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,452,986	1,616,007	—	—	—
County Service Area No. 28 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	159	4,536	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	844	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	602	—	—	—
County Service Area No. 28 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	31,620	66,550	—	—	—
County Service Area No. 28 (Sonoma)	Sonoma	34.	S	Inactive	—	—	—	—	—
County Service Area No. 28 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,050	15,026	—	—	—
County Service Area No. 29 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,423	1,374	—	—	—
County Service Area No. 29 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	166,460	278,051	—	—	—
County Service Area No. 29 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	213	—	—	—	—
County Service Area No. 29 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	2,204,984	479,925
—	—	—	—	Cemetery	909	2,260	—	—	—
—	—	—	—	Recreation and Park	548,177	543,606	—	—	—
County Service Area No. 29 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,819	3,749	—	—	—
County Service Area No. 29 (Santa Cruz)	Santa Cruz	34.	S	Inactive	—	—	—	—	—
County Service Area No. 29 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,952	10,891	—	—	—
County Service Area No. 29 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	462,231	493,764	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 2a (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 503,082	\$ 674,708	—	—	—
—	—	—	—	Water Enterprise	32,893	44,239	—	—	—
County Service Area No. 2-W (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	77,140	74,350	—	—	—
County Service Area No. 3 (Amador)	Amador	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (Colusa)	Colusa	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,504,501	2,438,459	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	13,032	33,829	—	—	—
—	—	—	—	Pest Control	482,879	459,464	—	—	—
—	—	—	—	Recreation and Park	10	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	449,655	400,605	385,258	—	—
County Service Area No. 3 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,360	2,265	—	—	—
County Service Area No. 3 (Lake)	Lake	34.	S	—	—	—	—	134,247	55,197
—	—	—	—	Streets and Roads - Construction and Maintenance	55,201	28,176	—	—	—
County Service Area No. 3 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	128,754	258,523	—	—	—
—	—	—	—	Water Enterprise	146,944	123,689	—	—	—
County Service Area No. 3 (Mariposa)	Mariposa	34	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	699,088	583,993	—	—	—
County Service Area No. 3 (Mendocino)	Mendocino	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (Napa)	Napa	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	395,530	291,482	—	—	—
County Service Area No. 3 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,831	1,501	—	—	—
—	—	—	—	Recreation and Park	48,436	52,468	—	—	—
County Service Area No. 3 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	990,824	249,170	—	—	—
County Service Area No. 3 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	79,494	72,744	—	—	—
County Service Area No. 3 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	53,189	101,875	182,700	—	—
County Service Area No. 3 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	13,731	13,501	—	—	—
County Service Area No. 3 (Siskiyou)	Siskiyou	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	152,394	181,570	—	—	—
County Service Area No. 3 (Stanislaus)	Stanislaus	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 3 (Tuolumne) — (continued)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	34,829	\$ 2,666	\$ —	—	—
County Service Area No. 3 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,233	2,559	—	—	—
County Service Area No. 30 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 30 (Fresno)	Fresno	34.	S	—	—	—	—	128,248	1,305
—	—	—	—	Lighting and Lighting Maintenance	3,977	4,483	—	—	—
—	—	—	—	Waste Disposal Enterprise	31,320	35,300	—	—	—
—	—	—	—	Water Enterprise	64,130	87,335	—	—	—
County Service Area No. 30 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,466	182	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	49,037	58,723	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,178	863	—	—	—
County Service Area No. 30 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,641	16	—	—	—
County Service Area No. 30 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	233	1,144	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	223	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	70	—	—	—
County Service Area No. 30 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	75,205	3,514
—	—	—	—	Lighting and Lighting Maintenance	(24,449)	4,009	—	—	—
County Service Area No. 30 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,723	5,222	—	—	—
County Service Area No. 30 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,177	4,177	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,576	2,576	—	—	—
—	—	—	—	Water Enterprise	44,087	28,082	—	—	—
County Service Area No. 30 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,041	1,168	—	—	—
County Service Area No. 30 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 30 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	280,061	335,647	—	—	—
County Service Area No. 30 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,229	8	—	—	—
County Service Area No. 31 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	52,647	89,023	—	—	—
County Service Area No. 31 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	179,404	110,409	—	—	—
—	—	—	—	Recreation and Park	102,233	62,918	—	—	—
—	—	—	—	Resource Conservation	29,002	6,726	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 31 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 405,506	\$ 689,043	\$ —	—	—
County Service Area No. 31 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,220	2,157	—	—	—
County Service Area No. 31 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	572,098	13,946	—	—	—
County Service Area No. 31 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,691	17	—	—	—
County Service Area No. 31 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,873	4,984	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,606	4,758	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Water Enterprise	398,098	196,610	—	—	—
County Service Area No. 31 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,605	3,605	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,372	8,372	—	—	—
—	—	—	—	Waste Disposal Enterprise	955,870	831,552	8,450,000	—	—
—	—	—	—	Water Enterprise	108,981	—	—	—	—
County Service Area No. 31 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	49,463	56,210	—	—	—
County Service Area No. 31 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
County Service Area No. 31 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 32 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,654	1,616	—	—	—
—	—	—	—	Waste Disposal Enterprise	61,211	59,799	—	—	—
—	—	—	—	Water Enterprise	102,569	148,327	—	—	—
County Service Area No. 32 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,488	1,418	—	—	—
County Service Area No. 32 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,002	5,533	—	—	—
County Service Area No. 32 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
County Service Area No. 32 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,894	143	—	—	—
County Service Area No. 32 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	51,914	40,004	—	—	—
County Service Area No. 32 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,487	6,601	—	—	—
County Service Area No. 33 (Butte)	Butte	34.	S	—	—	—	—	7,194	—
—	—	—	—	Lighting and Lighting Maintenance	4,377	2,543	—	—	—
County Service Area No. 33 (Fresno)	Fresno	34.	S	—	—	—	—	18,487	11,739
—	—	—	—	Lighting and Lighting Maintenance	3,787	3,507	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 33 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	\$ 18,487	\$ 11,739
—	—	—	—	Streets and Roads - Construction and Maintenance	15,146	14,029	—	—	—
County Service Area No. 33 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 33 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	18,616	20,826	—	—	—
County Service Area No. 33 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,851	15,001	—	—	—
County Service Area No. 33 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	768	3,568	—	—	—
County Service Area No. 33 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	389	1,938	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	129	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 33 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	181,518	159,177	—	—	—
County Service Area No. 33 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 33 (Ventura)	Ventura	34.	S	Inactive	—	—	—	—	—
County Service Area No. 34 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	79,950	39,463	—	—	—
County Service Area No. 34 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	64,760	14,022	—	—	—
—	—	—	—	Waste Disposal Enterprise	259,039	87,756	—	—	—
—	—	—	—	Water Enterprise	925,623	728,165	—	—	—
County Service Area No. 34 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,958	22,711	—	—	—
County Service Area No. 34 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,829	75	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	269	2,642	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	644	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 34 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 34 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,263	164	—	—	—
County Service Area No. 34 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 34 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,535,864	2,824,597	3,452,347	—	—
County Service Area No. 34 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,111	4,169	—	—	—
County Service Area No. 35 (Fresno)	Fresno	34.	S	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 35 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	946,494	554,865	—	—	—
County Service Area No. 35 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 35 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,280	6,316	—	—	—
County Service Area No. 35 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,507	4,844	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	571	514	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 35 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	90,943	99,707	—	—	—
County Service Area No. 35 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,525	45,563	—	—	—
County Service Area No. 35 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 36 (Butte)	Butte	34.	S	—	—	—	—	5,164	—
—	—	—	—	Lighting and Lighting Maintenance	3,614	1,475	—	—	—
County Service Area No. 36 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	61,353	54,583	—	—	—
County Service Area No. 36 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,951	2,859	—	—	—
—	—	—	—	Recreation and Park	193,082	246,122	—	—	—
County Service Area No. 36 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	312,026	323,254	—	—	—
County Service Area No. 36 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,431	2,432	—	—	—
County Service Area No. 36 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,133	4,280	—	—	—
County Service Area No. 36 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,040	6,868	—	—	—
County Service Area No. 36 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,243	8	—	—	—
County Service Area No. 37 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	107,735	60,323	—	—	—
County Service Area No. 37 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	26,257	26,392	—	—	—
County Service Area No. 37 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,159	12	—	—	—
County Service Area No. 37 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	739	727	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	529	483	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 37 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	11,209	15,515	—	—	—
County Service Area No. 37 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,245	7,735	—	—	—
County Service Area No. 37 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,173	4,182	—	—	—
County Service Area No. 38 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
County Service Area No. 38 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,750	5,923	—	—	—
County Service Area No. 38 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,402	37	—	—	—
County Service Area No. 38 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
County Service Area No. 38 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	176,267	112,696	—	—	—
County Service Area No. 38 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,100	9,770	—	—	—
County Service Area No. 38 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,773,272	1,773,272	—	—	—
County Service Area No. 38 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,926	8	—	—	—
County Service Area No. 39 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	65,375	128,121	—	—	—
County Service Area No. 39 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	39,150	17,008	—	—	—
—	—	—	—	Waste Disposal Enterprise	219,428	258,471	—	—	—
County Service Area No. 39 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,880	3,728	—	—	—
County Service Area No. 39 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
County Service Area No. 39 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16	135	—	—	—
County Service Area No. 39 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,710	3,574	—	—	—
County Service Area No. 4 (Butte)	Butte	34.	S	—	—	—	—	164,389	—
—	—	—	—	Drainage and Drainage Maintenance	144,206	75,133	—	—	—
County Service Area No. 4 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	64,908	52,985	—	—	—
County Service Area No. 4 (Humboldt)	Humboldt	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	127,567	185,431	—	—	—
County Service Area No. 4 (Kern)	Kern	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 4 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 5,737	\$ 6,978	\$ —	—	—
County Service Area No. 4 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 4 (Napa)	Napa	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	448,339	3,930	—	—	—
County Service Area No. 4 (Sacramento)	Sacramento	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	105,441	125,800	—	—	—
County Service Area No. 4 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,162	461	—	—	—
County Service Area No. 4 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	15,248	57,930	—	—	—
County Service Area No. 4 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	35,347	3,000	—	—	—
County Service Area No. 4 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	1,100,674	526,477
—	—	—	—	Fire Protection	975,917	1,088,404	—	—	—
County Service Area No. 4 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	6,895	1,495	—	—	—
County Service Area No. 4 (Siskiyou)	Siskiyou	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	160,969	169,799	—	—	—
County Service Area No. 4 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,585	10,574	—	—	—
County Service Area No. 4 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	366	11	—	—	—
County Service Area No. 4 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	126,571	126,571	—	—	—
—	—	—	—	Police Protection and Personal Safety	75,684	75,684	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	475,880	389,703	—	—	—
County Service Area No. 4 (Yuba)	Yuba	34.	S	—	—	—	—	1,146	—
—	—	—	—	Streets and Roads - Construction and Maintenance	181	33,112	—	—	—
County Service Area No. 40 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	198,742	1,033	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,155	20,386	—	—	—
County Service Area No. 40 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 40 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	34,158,840	304,608
—	—	—	—	Television Translator Station Facilities	332,646	259,703	—	—	—
County Service Area No. 40 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 40 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,679	12,171	—	—	—
County Service Area No. 40 (Sonoma)	Sonoma	34.	S	—	—	—	—	4,060,274	2,799,643
—	—	—	—	Fire Protection	3,976,497	4,474,590	301,489	—	—
County Service Area No. 40 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 40 (Yuba)	Yuba	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	5,452	8	—	—	—
County Service Area No. 41 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 41 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19,025	12,288	—	—	—
County Service Area No. 41 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	147,441	76,814	—	—	—
County Service Area No. 41 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(10,447)	618	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	(1,353)	(1,353)	—	—	—
County Service Area No. 41 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,492	—	—	—	—
County Service Area No. 41 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,796	19,989	—	—	—
County Service Area No. 41 (Sonoma)	Sonoma	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	92,546	107,410	—	—	—
—	—	—	—	Recreation and Park	145,635	158,387	—	—	—
—	—	—	—	Waste Disposal Enterprise	297,402	235,106	—	—	—
—	—	—	—	Water Enterprise	711,846	660,832	2,233,521	—	—
County Service Area No. 41 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	498	—	—	—
County Service Area No. 42 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	925	106	—	—	—
County Service Area No. 42 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	9,754	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	755	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 42 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	565,135	31,160
—	—	—	—	Flood Control and Water Conservation	11	66,407	—	—	—
—	—	—	—	Recreation and Park	121,922	72,598	—	—	—
—	—	—	—	Waste Disposal Enterprise	342,600	269,740	—	—	—
County Service Area No. 42 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,067	5,176	—	—	—
County Service Area No. 42 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,654	171	—	—	—
County Service Area No. 42 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 42 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,846	34	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 43 (Fresno)	Fresno	34.	S	—	—	—	—	20,995	2,925
—	—	—	—	Lighting and Lighting Maintenance	\$ 11,247	\$ 11,681	\$ —	—	—
—	—	—	—	Recreation and Park	33,744	35,043	—	—	—
County Service Area No. 43 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	40,194	32,884	—	—	—
County Service Area No. 43 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	27,690	13,169	—	—	—
County Service Area No. 43 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	613	613	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,149	1,149	—	—	—
—	—	—	—	Water Enterprise	53,901	55,336	—	—	—
County Service Area No. 43 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,286	8,128	—	—	—
County Service Area No. 43 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,138	14,838	—	—	—
County Service Area No. 43 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	481	844	—	—	—
County Service Area No. 44 (Fresno)	Fresno	34.	S	—	—	—	—	11,800	11,546
—	—	—	—	Lighting and Lighting Maintenance	11,950	6,502	—	—	—
—	—	—	—	Waste Disposal Enterprise	184,724	190,487	—	—	—
—	—	—	—	Water Enterprise	155,845	164,365	—	—	—
County Service Area No. 44 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	20,273	16,270	—	—	—
County Service Area No. 44 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,425	2,244	—	—	—
County Service Area No. 44 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,046,315	306,315	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,724	8,724	—	—	—
—	—	—	—	Waste Disposal Enterprise	923,291	810,128	—	—	—
—	—	—	—	Water Enterprise	1,767,230	236,455	33,000	—	—
County Service Area No. 44 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,677	11,850	—	—	—
County Service Area No. 44 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,092	8	—	—	—
County Service Area No. 45 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,347	2,388	—	—	—
County Service Area No. 45 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	49,032	30,426	—	—	—
County Service Area No. 45 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 45 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ —	\$ 19,892	\$ —	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	974	49,885	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
County Service Area No. 45 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,082	4,839	—	—	—
County Service Area No. 45 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,061	4,214	—	—	—
County Service Area No. 45 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 45 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,943	8	—	—	—
County Service Area No. 46 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	130	4,878	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	204	4,358	—	—	—
—	—	—	—	Recreation and Park	130	3,862	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 46 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,090	6,058	—	—	—
County Service Area No. 46 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,582	3,582	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	454	37	—	—	—
—	—	—	—	Water Enterprise	186,959	215,547	—	—	—
County Service Area No. 46 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,048	2,225	—	—	—
County Service Area No. 46 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 46 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,960	1,405	—	—	—
County Service Area No. 47 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,780	4,356	—	—	—
County Service Area No. 47 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	478,863	519,261	2,793,491	—	—
—	—	—	—	Water Enterprise	478,863	529,951	1,541,509	—	—
County Service Area No. 47 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,554	8,908	—	—	—
County Service Area No. 47 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	20,971	9,340	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 47 (Riverside)	Riverside	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 10,273	\$ 3,331	\$ —	—	—
County Service Area No. 47 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	26	7,915	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	3,673	—	—	—
—	—	—	—	Recreation and Park	9	3,072	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
County Service Area No. 47 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,241	410	—	—	—
County Service Area No. 47 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,672	5,117	—	—	—
County Service Area No. 47 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,349	1,932	—	—	—
County Service Area No. 48 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	222	2,272	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 48 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,932	27,265	—	—	—
—	—	—	—	Local and Regional Planning or Development	10,189	6,203	—	—	—
County Service Area No. 48 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	964,442	951,415	—	—	—
County Service Area No. 48 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,972	22,813	—	—	—
County Service Area No. 48 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,025	2,257	—	—	—
County Service Area No. 49 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,765	45,797	—	—	—
County Service Area No. 49 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1	3,182	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 49 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,719	4,478	—	—	—
County Service Area No. 49 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,366	8,281	—	—	—
County Service Area No. 49 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 49 (Tuolumne) — (continued)	Tuolumne	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	8,461	3,380	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 5 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
County Service Area No. 5 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	42,916	924	—	—	—
County Service Area No. 5 (Fresno)	Fresno	34.	S	—	—	—	—	35,120	12,564
—	—	—	—	Flood Control and Water Conservation	4,417	2,100	—	—	—
—	—	—	—	Water Enterprise	105,991	50,403	—	—	—
County Service Area No. 5 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,892	4,217	—	—	—
County Service Area No. 5 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,230	12,939	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
County Service Area No. 5 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	60,229	6,666	—	—	—
County Service Area No. 5 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,982	2,316	—	—	—
County Service Area No. 5 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	18,707	17,999	—	—	—
County Service Area No. 5 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	97,241	29,634	—	—	—
County Service Area No. 5 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	304,688	251,869	—	—	—
County Service Area No. 5 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
County Service Area No. 5 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	61,154	29,320	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
—	—	—	—	Recreation and Park	64,681	27,500	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Water Enterprise	67,908	99,819	—	—	—
County Service Area No. 5 (Siskiyou)	Siskiyou	34	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,264	9,238	190,900	—	—
County Service Area No. 5 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,146	11,195	—	—	—
County Service Area No. 5 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,343	9,269	—	—	—
County Service Area No. 5 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	33,194	19,498	—	—	—
County Service Area No. 50 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	86,986	92,408	—	—	—
County Service Area No. 50 (Monterey)	Monterey	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 50 (Monterey) — (continued)	Monterey	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 120,679	\$ 20,039	\$ —	—	—
County Service Area No. 50 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	4,074	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	1,600	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
—	—	—	—	Recreation and Park	—	21	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	39	—	—	—
—	—	—	—	Water Enterprise	—	50,245	—	—	—
County Service Area No. 50 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,186	3,761	—	—	—
County Service Area No. 50 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18	18	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	30,937	1,715	—	—	—
County Service Area No. 50 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,720	22,609	—	—	—
County Service Area No. 50 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 51 (Fresno)	Fresno	34	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	462	—	—	—	—
County Service Area No. 51 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,269	1,734	—	—	—
County Service Area No. 51 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,245	5,306	—	—	—
County Service Area No. 51 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,136	20,300	—	—	—
—	—	—	—	Recreation and Park	212,789	258,497	—	—	—
—	—	—	—	Water Enterprise	294,329	250,664	—	—	—
County Service Area No. 51 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	109	1,048	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 51 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	414	31	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	676	676	—	—	—
County Service Area No. 51 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	193,139	211,254	—	—	—
County Service Area No. 51 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,694	7,658	—	—	—
County Service Area No. 52 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,169	21,141	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 52 (Monterey)	Monterey	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 6,124	\$ 170	—	—	—
County Service Area No. 52 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
County Service Area No. 52 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	372	372	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,297	102	—	—	—
County Service Area No. 52 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,200	168	—	—	—
County Service Area No. 52 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	73	—	—	—
County Service Area No. 52 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	277,841	195,599	—	—	—
County Service Area No. 53 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,400	3,860	—	—	—
County Service Area No. 53 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,297	220	—	—	—
County Service Area No. 53 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,188	2,036	—	—	—
County Service Area No. 53 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	217	3,051	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	1,391	—	—	—
—	—	—	—	Recreation and Park	48	1,595	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	132	—	—	—
County Service Area No. 53 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	(14,359)	5,036	—	—	—
—	—	—	—	Waste Disposal Enterprise	799,144	859,665	—	—	—
County Service Area No. 53 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,844	4,654	—	—	—
County Service Area No. 53 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	938,349	696,127	—	—	—
County Service Area No. 53 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Pest Control	1,255,407	51,388	—	—	—
County Service Area No. 53 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,443	4,923	—	—	—
County Service Area No. 53 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,102	8	—	—	—
County Service Area No. 54 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,887	13,294	—	—	—
County Service Area No. 54 (Monterey)	Monterey	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 54 (Monterey) — (continued)	Monterey	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 1,394	\$ 13	\$ —	—	—
County Service Area No. 54 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	57	1,268	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	17	1,237	—	—	—
County Service Area No. 54 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	235,577	34,546
—	—	—	—	Lighting and Lighting Maintenance	41,450	36,711	—	—	—
County Service Area No. 54 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,850	18,918	—	—	—
County Service Area No. 54 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	589,519	1,216,783	—	—	—
County Service Area No. 54 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	26	136	—	—	—
County Service Area No. 54 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,617	8	—	—	—
County Service Area No. 55 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,062	2,856	—	—	—
County Service Area No. 55 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,411	90	—	—	—
County Service Area No. 55 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	53,932	80,290	—	—	—
County Service Area No. 55 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,542	318	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,635	1,065	—	—	—
County Service Area No. 55 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,960	164	—	—	—
County Service Area No. 55 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 55 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	273	8	—	—	—
County Service Area No. 56 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,912	3,393	—	—	—
County Service Area No. 56 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,601	123	—	—	—
County Service Area No. 56 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	413,724	157,446
—	—	—	—	Recreation and Park	219,885	162,944	—	—	—
County Service Area No. 56 (San Joaquin)	San Joaquin	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	192	192	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,742	(75)	—	—	—
County Service Area No. 56 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 56 (Santa Cruz) — (continued)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	12,762	7,262	—	—	—
County Service Area No. 56 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,225	18,517	—	—	—
County Service Area No. 56 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 57 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 57 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,464	31	—	—	—
County Service Area No. 57 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	89,072	26,945	—	—	—
County Service Area No. 57 (Tuolumne)	Tuolumne	34	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	259	—	—	—	—
County Service Area No. 57 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 58 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,119	5,726	—	—	—
County Service Area No. 58 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,452	1,106	—	—	—
County Service Area No. 58 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,235	9,106	—	—	—
County Service Area No. 58 (Tuolumne)	Tuolumne	34	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,325	—	—	—	—
County Service Area No. 58 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 59 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,492	3,024	—	—	—
County Service Area No. 59 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	386,463	39,431
—	—	—	—	Streets and Roads - Construction and Maintenance	25,170	104,464	—	—	—
County Service Area No. 59 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	34,396	34,542	90,671	—	—
County Service Area No. 59 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 6 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 6 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,786	15,387	—	—	—
County Service Area No. 6 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	52,465	109,140	679,200	—	—
County Service Area No. 6 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,264	197	—	—	—
County Service Area No. 6 (Marin)	Marin	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 6 (Marin) — (continued)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	\$ 198,956	\$ 115,177	\$ —	—	—
County Service Area No. 6 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	41,026	10,468	—	—	—
County Service Area No. 6 (San Mateo)	San Mateo	34.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	71,476	30,817	—	—	—
County Service Area No. 6 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	171,679	287,680	248,000	—	—
County Service Area No. 6 (Yolo)	Yolo	34.	S	—	—	—	—	297,637	44,851
—	—	—	—	Land Reclamation and Levee Maintenance	45,508	44,181	—	—	—
County Service Area No. 60 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 60 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	90,083	2,050	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	218,824	171,988	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,551	17,683	—	—	—
County Service Area No. 60 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	70,586	11,962	—	—	—
County Service Area No. 60 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	2,400,925	2,243,071	—	—	—
County Service Area No. 60 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,992	4,035	—	—	—
County Service Area No. 60 (Tuolumne)	Tuolumne	34	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	434	—	—	—	—
County Service Area No. 61 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	27,298	20,622	—	—	—
County Service Area No. 61 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,021	4,503	—	—	—
County Service Area No. 61 (Tuolumne)	Tuolumne	34	S	—	—	—	—	—	—
County Service Area No. 62 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	902	844	—	—	—
County Service Area No. 62 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,431	9,007	—	—	—
County Service Area No. 62 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,740	113	—	—	—
County Service Area No. 62 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,821	3,566	18,000	—	—
—	—	—	—	Water Enterprise	189,248	224,820	—	—	—
County Service Area No. 62 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,876	2,434	—	—	—
County Service Area No. 63 (Kern)	Kern	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 63 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	100,025	22,585	—	—	—
—	—	—	—	Fire Protection	26,924	18,878	—	—	—
—	—	—	—	Recreation and Park	89,210	95,117	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	186,802	107,382	—	—	—
County Service Area No. 63 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	8,602,365	78,252
—	—	—	—	Recreation and Park	130,927	102,745	—	—	—
County Service Area No. 63 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,087	274,862	—	—	—
County Service Area No. 64 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	583,790	387,342
—	—	—	—	Waste Disposal Enterprise	1,933,933	1,612,983	—	—	—
—	—	—	—	Water Enterprise	2,089,296	1,982,261	—	—	—
County Service Area No. 64 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	34	—	—	—	—
County Service Area No. 64 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,373	4,160	—	—	—
County Service Area No. 65 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	22,217	14,598	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,244	4,424	—	—	—
County Service Area No. 65 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	1,761	—	—	—
County Service Area No. 66 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	12,540	7,039	—	—	—
County Service Area No. 66 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19,556	4,327	—	—	—
County Service Area No. 67 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,367	4,903	—	—	—
County Service Area No. 67 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,672	3,116	—	—	—
County Service Area No. 67 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	105,624	8,516	—	—	—
County Service Area No. 67 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,510	—	—	—	—
County Service Area No. 68 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,821	1,721	—	—	—
County Service Area No. 68 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,918	26	—	—	—
County Service Area No. 68 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	2,118,731	50,645
—	—	—	—	Streets and Roads - Construction and Maintenance	29,273	45,644	—	—	—
County Service Area No. 69 (Butte)	Butte	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 69 (Butte) — (continued)	Butte	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 5,947	\$ 2,051	\$ —	—	—
County Service Area No. 69 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	956	153	—	—	—
County Service Area No. 69 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21	54	—	—	—
County Service Area No. 69 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	99,201	129,012	—	—	—
County Service Area No. 69 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	2,251,748	66,690
—	—	—	—	Streets and Roads - Construction and Maintenance	64,364	84,180	—	—	—
County Service Area No. 69 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	6,170,643	5,179,029	—	—	—
County Service Area No. 7 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	11,378,228	11,097,249	—	—	—
County Service Area No. 7 (Fresno)	Fresno	34.	S	—	—	—	—	12,322	5,802
—	—	—	—	Lighting and Lighting Maintenance	27,173	17,361	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,881	3,294	—	—	—
County Service Area No. 7 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	612	552	—	—	—
County Service Area No. 7 (Lake)	Lake	34.	S	—	—	—	—	83,053	24,163
—	—	—	—	Water Enterprise	98,496	72,144	—	—	—
County Service Area No. 7 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,465	4,531	—	—	—
County Service Area No. 7 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	606,701	258,167
—	—	—	—	Streets and Roads - Construction and Maintenance	106,773	5,832	—	—	—
—	—	—	—	Waste Disposal Enterprise	358,046	402,275	120,000	—	—
County Service Area No. 7 (San Mateo)	San Mateo	34.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Water Enterprise	39,929	27,232	—	—	—
County Service Area No. 7 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	418,750	298,189	—	—	—
County Service Area No. 7 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,123	6,933	—	—	—
County Service Area No. 7 (Sonoma)	Sonoma	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,659	3,912	—	—	—
County Service Area No. 70 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 70 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	43,973	29,576	—	—	—
County Service Area No. 70 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	686,663	57,999

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 70 (San Bernardino) — (continued)	San Bernardino	34.	S	—	—	—	—	\$ 686,663	\$ 57,999
—	—	—	—	Flood Control and Water Conservation	\$ 731,079	\$ 628,240	—	—	—
—	—	—	—	Governmental Services	3,909,145	4,030,600	—	—	—
—	—	—	—	Recreation and Park	582,457	491,192	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	995,101	1,006,968	—	—	—
—	—	—	—	Television Translator Station Facilities	460,818	208,338	—	—	—
—	—	—	—	Underground Electric and Communication Facilities	137,532	112,580	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,863,136	1,472,528	—	—	—
—	—	—	—	Water Enterprise	4,044,476	3,726,336	670,000	—	—
County Service Area No. 70 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,656	3,988	—	—	—
County Service Area No. 71 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,459	2,543	—	—	—
County Service Area No. 71 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	172,254	16,178	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	502,020	717,829	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	430,392	415,185	—	—	—
—	—	—	—	Waste Disposal Enterprise	129,987	124,420	—	—	—
County Service Area No. 72 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,057	1,754	—	—	—
County Service Area No. 72 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,837	4,066	—	—	—
County Service Area No. 72 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,873	4,153	—	—	—
County Service Area No. 73 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 73 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,920	2,247	—	—	—
County Service Area No. 73 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,290	4,569	1,053	—	—
County Service Area No. 74 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,683,628	1,222,818	—	—	—
County Service Area No. 75 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,814	3,556	—	—	—
County Service Area No. 75 (Kern)	Kern	34.	S	—	—	—	—	—	—
County Service Area No. 75 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	91,332	90,062	148,000	—	—
County Service Area No. 75 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,724	57,775	—	—	—
County Service Area No. 76 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,884	4,283	—	—	—
County Service Area No. 76 (San Diego)	San Diego	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 76 (San Diego) — (continued)	San Diego	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	4,830	7,921	\$ —	—	—
County Service Area No. 77 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 77 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,512	7,332	—	—	—
County Service Area No. 78 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,616	2,354	—	—	—
County Service Area No. 78 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,148	4,768	—	—	—
County Service Area No. 79 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,695	1,073	—	—	—
County Service Area No. 79 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	21,624	24,349	—	—	—
—	—	—	—	Waste Disposal Enterprise	973,146	1,035,817	—	—	—
County Service Area No. 8 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,598	3,239	—	—	—
County Service Area No. 8 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,092	16,543	—	—	—
County Service Area No. 8 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,722	220	—	—	—
County Service Area No. 8 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,539	1,072	—	—	—
County Service Area No. 8 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,983	252,579	—	—	—
County Service Area No. 8 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	38,867	42,501	—	—	—
County Service Area No. 8 (San Mateo)	San Mateo	34.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Fire Protection	159,742	266,625	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,787,560	1,357,010	—	—	—
County Service Area No. 8 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	128,527	263,257	—	—	—
—	—	—	—	Water Enterprise	28,738	13,165	—	—	—
County Service Area No. 8 (Sonoma)	Sonoma	34.	S	Inactive	—	—	—	—	—
County Service Area No. 8 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	983	6,052	—	—	—
County Service Area No. 8 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	240	7	—	—	—
County Service Area No. 8 (Yuba)	Yuba	34.	S	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 8 (Yuba) — (continued)	Yuba	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	4,994	8	—	—	—
County Service Area No. 80 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 80 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	54,341	53,759	—	—	—
County Service Area No. 80 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,289	5,557	—	—	—
County Service Area No. 81 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,541	2,409	—	—	—
County Service Area No. 81 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	590,494	625,288	—	—	—
County Service Area No. 82 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	22,277	34,199	—	—	—
County Service Area No. 82 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	286	—	—	—	—
County Service Area No. 82 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	25,057	22,748	—	—	—
—	—	—	—	Waste Disposal Enterprise	395,861	434,578	—	—	—
County Service Area No. 83 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,301,702	1,249,093	—	—	—
County Service Area No. 84 (Kern)	Kern	34.	S	—	—	—	—	—	—
County Service Area No. 84 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	103,169	92,046	—	—	—
County Service Area No. 85 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	913	899	—	—	—
County Service Area No. 85 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,319	18,329	—	—	—
County Service Area No. 85 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	65,524	78,739	—	—	—
—	—	—	—	Recreation and Park	102,488	123,158	—	—	—
County Service Area No. 86 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,104	16,701	—	—	—
County Service Area No. 86 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	82	—	—	—	—
County Service Area No. 87 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	271	323	—	—	—
County Service Area No. 87 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,556	169	—	—	—
County Service Area No. 87 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,211	29,495	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 88 (Butte)	Butte	34.	S	Inactive	—	—	—	\$ —	\$ —
County Service Area No. 88 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,952	4,514	—	—	—
County Service Area No. 89 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,517	1,670	—	—	—
County Service Area No. 89 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	28,132	27,185	—	—	—
County Service Area No. 9 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,151	908	—	—	—
County Service Area No. 9 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Cemetery	55,572	50,873	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	852,277	157,300	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	45,544	19,809	—	—	—
—	—	—	—	Recreation and Park	363	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	393,134	427,246	—	—	—
County Service Area No. 9 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	25,235	24,557	—	—	—
County Service Area No. 9 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 9 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,387	7,454	—	—	—
County Service Area No. 9 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,676	9,324	—	—	—
County Service Area No. 9 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	37,972	19,742	—	—	—
County Service Area No. 9 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	20,442	9,174	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	53,710	41,987	—	—	—
County Service Area No. 9 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
County Service Area No. 9 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,463	5,781	—	—	—
County Service Area No. 9 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	25,366	25,429	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,982	15,443	59,000	—	—
County Service Area No. 9 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,488,668	1,624,238	—	—	—
—	—	—	—	Police Protection and Personal Safety	6,761	6,103	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,650,486	2,654,553	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,449,703	12,367,260	1,535,000	—	—
County Service Area No. 9 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 9 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 2,406	\$ 8,148	\$ —	—	—
County Service Area No. 9 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	77	—	—	—
County Service Area No. 9 (Yolo)	Yolo	34.	S	—	—	—	—	48,418	17,123
—	—	—	—	Fire Protection	17,129	14,500	—	—	—
County Service Area No. 9 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,319	2,818	—	—	—
County Service Area No. 90 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,933	7,481	—	—	—
County Service Area No. 90 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 90 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,365	4,734	—	—	—
County Service Area No. 91 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,634	807	—	—	—
County Service Area No. 91 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	149,662	109,548	—	—	—
County Service Area No. 92 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	525	626	—	—	—
County Service Area No. 92 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,177	32	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,084	6,216	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,311	12,304	—	—	—
County Service Area No. 92 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	272	—	—	—	—
County Service Area No. 93 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	23,116	—	—	—	—
County Service Area No. 94 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,132	591	—	—	—
County Service Area No. 94 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	190	169	—	—	—
—	—	—	—	Waste Disposal Enterprise	454	8	—	—	—
County Service Area No. 94 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,214	2,416	—	—	—
County Service Area No. 94 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	28,829	5,970	—	—	—
County Service Area No. 95 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	712	351	—	—	—
County Service Area No. 95 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,993	762	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 95 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	28,591	\$ 6,024	\$ —	—	—
County Service Area No. 96 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,096	2,575	—	—	—
County Service Area No. 97 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,321	433	—	—	—
County Service Area No. 97 (Kern)	Kern	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,382	59	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,615	41	—	—	—
County Service Area No. 97 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	70,298	85,892	—	—	—
County Service Area No. 98 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	711	327	—	—	—
County Service Area No. 99 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,931	5,245	—	—	—
County Service Area No. S-1 (Solano)	Solano	34.	S	Inactive	—	—	—	—	—
County Service Area No. SI-1 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	25,766,844	742,478
—	—	—	—	Lighting and Lighting Maintenance	648,657	683,967	—	—	—
County Service Area P-1 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	263,497	278,415	—	—	—
County Service Area P-2 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,069,914	928,570	—	—	—
County Service Area P-5 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	445,526	481,643	—	—	—
County Service Area P-6 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	5,748,760	4,937,982	—	—	—
County Service Area PP-1991-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,728,334,000	568,016,026
—	—	—	—	Airport Enterprise	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	13,930,323	13,932,357	—	—	—
County Service Area R-10 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	129,719	126,339	—	—	—
County Service Area R-1967-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	581,417	623,734	—	—	—
County Service Area R-1982-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,582	13,845	—	—	—
County Service Area R-1982-2 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,499	237	—	—	—
County Service Area R-4 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	547,816	27,002
—	—	—	—	Recreation and Park	27,003	27,005	—	—	—
County Service Area R-7 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	1,133,981	847,088

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area R-7 (Contra Costa) — (continued)	Contra Costa	34.	S	—	—	—	—	\$ 1,133,981	\$ 847,088
—	—	—	—	Recreation and Park	\$ 860,109	\$ 697,393	\$ —	—	—
County Service Area R-8 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	68	—	—	—	—
County Service Area R-9 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	68,541	36,549	—	—	—
County Service Area RD-4 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	263,074	8,003
—	—	—	—	Streets and Roads - Construction and Maintenance	8,423	114	—	—	—
County Service Area S-1984-1 (Alameda)	Alameda	34.	S	Inactive	—	—	—	1,728,334,000	568,016,026
—	—	—	—	—	—	—	—	—	—
County Service Area SI-1970-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	901,544	919,926	—	—	—
County Service Area VC 1984-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,728,334,000	568,016,026
—	—	—	—	Pest Control	4,795,777	4,249,145	—	—	—
County Water Works District No. 1 (Lake)	Lake	49.	O	—	—	—	—	156,279	76,141
—	—	—	—	Water Enterprise	787,680	754,880	—	—	—
County Water Works District No. 3 (Lake)	Lake	49.	S	—	—	—	—	920,726	101,846
—	—	—	—	Waste Disposal Enterprise	389,442	493,545	—	—	—
—	—	—	—	Water Enterprise	491,277	393,035	—	—	—
Countywide County Service Area No. 1 (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	50,956	10,495	—	—	—
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	181,279	113,870	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	918,582	929,656	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	101,690	140,454	—	—	—
Countywide Public Finance Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	606,687	644,675	1,205,000	—	—
Courtland Fire Protection District	Sacramento	7.	O	—	—	—	—	263,063	110,430
—	—	—	—	Fire Protection	129,321	110,430	—	—	—
Covelo Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,990	16,411	—	—	—
Covelo Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	784,429	301,393	952,668	—	—
Covelo Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	137,133	166,364	—	—	—
Covelo Lighting District	Mendocino	18.	S	—	—	—	—	35,034	5,391
—	—	—	—	Lighting and Lighting Maintenance	7,533	5,391	—	—	—
Covina Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,789,893	1,789,893	30,142,262	—	—
Creekside Ranchos Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Crescent Avenue Maintenance (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Crescent Avenue Maintenance (San Mateo) — (continued)	San Mateo	19.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	8,713	18,117	—	—	—
Crescent City Harbor District	Del Norte	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	1,389,596	1,643,100	602,058	—	—
Crescent City Public Financing Authority	Del Norte	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	141,151	122,725	420,000	—	—
Crescent Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	588,173	527,296	1,221,248	—	—
Crescent Mills Cemetery	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	500	—	—	—	—
Crescent Mills Fire Protection District	Plumas	7.	O	—	—	—	—	283,326	—
—	—	—	—	Fire Protection	27,771	30,222	—	—	—
Crescent Mills Lighting District	Plumas	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	794	1,790	—	—	—
Crescenta Valley County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,023,787	3,714,074	—	—	—
—	—	—	—	Water Enterprise	7,050,809	8,803,611	9,690,000	—	—
Crest Forest Fire Protection District	San Bernardino	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	809,769	999,479	—	—	—
—	—	—	—	Fire Protection	3,879,223	3,987,270	—	—	—
Crest Forest Fire Protection District Facilities Corporation	San Bernardino	—	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	184,687	184,730	2,355,000	—	—
Crestline County Sanitation District (San Bernardino)	San Bernardino	31.	S	—	—	—	—	4,382,250	1,175,050
—	—	—	—	Waste Disposal Enterprise	3,682,520	3,390,431	800,645	—	—
Crestline Village County Water District Water Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	72,592	72,923	535,000	—	—
Crestline Village Water District	San Bernardino	42.	O	—	—	—	—	1,086,428	—
—	—	—	—	Water Enterprise	3,070,254	2,841,703	430,367	—	—
Crestline-Lake Arrowhead Water Agency	San Bernardino	45.22	O	—	—	—	—	9,379,815	—
—	—	—	—	Water Enterprise	5,723,809	6,048,569	417,473	—	—
Criminal Justice Agency of Contra Costa County	Contra Costa	50.	O	Inactive	—	—	—	—	—
Criminal Justice Council of Santa Cruz County	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	137	—	—	—	—
Crockett Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	635,695	436,540	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,544,265	1,313,028	1,977,489	—	—
Crockett-Carquinez Fire Protection District	Contra Costa	7.	S	—	—	—	—	227,016,767	418,066
—	—	—	—	Fire Protection	692,492	725,421	274,710	—	—
Cromberg Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,702	4,224	—	—	—
Cross Creek Flood Control District	Kings	8.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	7,670	6,352	—	—	—
Cross Valley Rail Corridor Joint Powers Authority	Kings	50.	O	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cross Valley Rail Corridor Joint Powers Authority — (continued)	Kings	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Local and Regional Planning or Development	\$ 1	\$ 1	\$ —	—	—
Crows Landing Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	69,569	79,332	29,626	—	—
Crows Landing Lighting District	Stanislaus	18.	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,589	2,191	—	—	—
Crystal Springs County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	1,611,447	1,181,601	600,000	—	—
CSAC Excess Insurance Authority	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	416,173,553	443,609,321	—	—	—
CSUCI Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
Cucamonga County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,554,673	12,451,223	—	—	—
—	—	—	—	Water Enterprise	57,796,437	70,217,750	183,400,381	—	—
Cucamonga Public Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,669,183	10,988,469	179,005,714	—	—
Cudahy Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
Culver City Redevelopment Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,155	1,439,626	24,125,000	—	—
Cupertino Public Facilities Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,538,000	3,536,264	45,510,000	—	—
Cupertino Sanitary District (Santa Clara)	Santa Clara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,522,957	8,252,755	—	—	—
Cutler Public Utility District	Tulare	40.1	O	—	—	—	—	279,950	—
—	—	—	—	Waste Disposal Enterprise	778,944	439,294	760,000	—	—
—	—	—	—	Water Enterprise	464,379	459,865	—	—	—
Cuyama Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	124,134	121,012	430,617	—	—
—	—	—	—	Water Enterprise	201,529	264,957	—	—	—
Cuyama Valley Recreation and Park District	Santa Barbara	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	120,544	100,238	—	—	—
Cuyamaca Water District	San Diego	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	60,786	70,200	22,627	—	—
Cypress Fire Protection District	Monterey	7.	S	—	—	—	—	4,335,857	3,547,563
—	—	—	—	Fire Protection	3,843,786	3,894,098	—	—	—
Cypress Hill Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,686	2,510	—	—	—
Cypress Recreation and Park District	Orange	27.1	C	—	—	—	—	6,292,909	3,687,867
—	—	—	—	Recreation and Park	4,492,212	3,986,764	—	—	—
Daggett Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	37,439	36,503	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,476	7,020	—	—	—
—	—	—	—	Recreation and Park	55,705	61,054	46,000	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Daggett Community Services District — (continued)	San Bernardino	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 166,760	\$ 119,465	\$ 54,050	—	—
Daphnedale Community Services District	Modoc	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,528	17,365	6,500	—	—
Darkhorse Permanent Road Division (Nevada)	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	67,670	13,223	—	—	—
Darwin Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	22,238	12,815	—	—	—
Davenport County Sanitation District (Santa Cruz)	Santa Cruz	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,066,707	628,250	352,539	—	—
Davis Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	432,590	494,283	—	—	—
Davis Creek Cemetery District	Modoc	4.	O	—	—	—	—	2,425	10,529
—	—	—	—	Cemetery	5,551	10,529	—	—	—
Davis Creek Fire Protection District	Modoc	7.	O	—	—	—	—	8,716	11,932
—	—	—	—	Fire Protection	8,166	11,932	—	—	—
Davis Joint Unified School District School Building Corporation	Yolo	54.	O	Inactive	—	—	—	—	—
Davis Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	253,757	239,696	—	—	—
De Luz Community Service District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,331,809	2,761,243	530,000	—	—
Deer Creek and Tule River Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	77,707	41,123	—	—	—
Deer Creek Irrigation District	Tehama	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	71,203	47,531	—	—	—
Deer Creek Storm Water District (Tulare)	Tulare	37.3	O	—	—	—	—	—	—
Deer Springs Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,333,874	3,706,134	—	—	—
Del Norte County Flood Control District	Del Norte	8.6	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	61,606	21,524	—	—	—
—	—	—	—	Water Enterprise	21,802	12,666	92,285	—	—
Del Norte County Library	Del Norte	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	248,289	240,909	—	—	—
Del Norte County Public Improvement Corporation	Del Norte	54.1	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	549,662	1,153,440	5,630,000	—	—
Del Norte Healthcare District	Del Norte	14.	O	—	—	—	—	—	—
—	—	—	—	Health	738,105	436,404	2,937,000	—	—
Del Norte Oaks Park Maintenance (Sacramento)	Sacramento	19.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,892	3,384	—	—	—
Del Norte Solid Waste Management Authority	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,684,823	2,808,171	3,205,118	—	—
Del Paso Manor Water District	Sacramento	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Del Paso Manor Water District — (continued)	Sacramento	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 797,650	\$ 625,785	\$ —	—	—
Del Puerto Health Care District	Stanislaus	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	4,968,345	4,722,229	129,379	—	—
Del Puerto Water District	Stanislaus	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,029,273	4,080,148	2,663,275	—	—
Del Rey Community Services District	Fresno	5.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	77,661	75,618	—	—	—
—	—	—	—	Waste Disposal Enterprise	589,771	685,658	770,900	—	—
—	—	—	—	Water Enterprise	182,962	159,223	—	—	—
Del Rio Woods Recreation and Park District	Sonoma	27.1	0	—	—	—	—	222,796	47,814
—	—	—	—	Recreation and Park	85,858	48,757	—	—	—
Delano Financing Authority	Fresno	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,594,254	1,282,611	—	—	—
Delano Mosquito Abatement District	Kern	21.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	794,669	662,548	—	—	—
Delano-Earlimart Irrigation District	Tulare	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,802,971	10,864,783	1,351,967	—	—
Delhi County Water District	Merced	42.	0	—	—	—	—	380,903	137,762
—	—	—	—	Waste Disposal Enterprise	724,533	861,788	—	—	—
—	—	—	—	Water Enterprise	782,890	590,520	86,504	—	—
Delta Diablo Sanitation District (Contra Costa)	Contra Costa	31.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	36,176,880	30,196,625	12,143,917	—	—
Delta Ferry Authority	Contra Costa	50.	0	—	—	—	—	241,949	241,949
—	—	—	—	Transit Enterprise	232,077	241,949	—	—	—
Delta Fire Protection District (Sacramento)	Sacramento	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	338,292	11,553	—	—	—
Delta Reclamation Districts Joint Powers Authority	San Joaquin	50.	0	—	—	—	—	—	—
Delta Vector Control District	Tulare	21.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	2,019,254	2,017,356	—	—	—
Delta-Mendota Canal Contractors Authority Joint Powers Agency	Stanislaus	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12	1,992	—	—	—
Denair Community Services District	Stanislaus	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,232,733	658,017	—	—	—
—	—	—	—	Water Enterprise	800,887	504,297	—	—	—
Denair Fire Protection District	Stanislaus	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	312,008	236,571	—	—	—
Denair Lighting District	Stanislaus	18.	0	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	45,272	37,358	—	—	—
Deo Gloria Estates Lighting	Stanislaus	18.	0	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,830	2,840	—	—	—
Descanso Community Water District	San Diego	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	362,420	324,311	769,333	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Desert Healthcare District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	\$ 8,383,567	\$ 7,473,797	\$ —	—	—
Desert Lake Community Services District	Kern	5.1	O	—	—	—	—	244,305	9,704
—	—	—	—	Waste Disposal Enterprise	77,137	48,671	—	—	—
—	—	—	—	Water Enterprise	177,117	167,153	387,935	—	—
Desert Recreation District	Riverside	27.1	O	—	—	—	—	6,997,414	4,577,208
—	—	—	—	Airport Enterprise	279,390	712,359	—	—	—
—	—	—	—	Recreation and Park	10,093,839	9,553,894	2,400,000	—	—
Desert Sands Unified School District Building Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,891,128	10,124,481	65,970,000	—	—
Desert Water Agency	Riverside	45.5	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	507,785	860,630	—	—	—
—	—	—	—	Water Enterprise	35,479,575	36,169,822	24,740,000	—	—
Devils Den Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,469	18,457	—	—	—
Devonshire County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	276,062	59,173	—	—	—
Diablo Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	475,157	525,015	—	—	—
Diablo Vista Water Maintenance District (Contra Costa)	Contra Costa	19.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	276,171	117,916	—	—	—
Diablo Water District	Contra Costa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,957,585	8,985,842	19,363,645	—	—
Diamond Springs/El Dorado Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,249,677	3,142,621	—	—	—
Dinuba Financing Authority	Tulare	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,043,691	1,635,541	6,965,000	—	—
Dinuba Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	188,242	196,551	—	—	—
Disaster Recovery Joint Powers Agency	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,400	3,870	—	—	—
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	19.	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	31,912	28,872	—	—	—
Discovery Bay West Parking District	Contra Costa	22.	O	—	—	—	—	—	—
—	—	—	—	Parking	3,124	9,215	—	—	—
District 10-Hallwood Community Services District	Yuba	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	158,437	116,164	—	—	—
Dixon Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	434,660	410,796	—	—	—
Dixon Public Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,009,343	2,085,712	19,340,450	—	—
Dixon Public Improvement Corporation	Solano	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	54,898	54,770	480,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Dixon Public Library District	Solano	17.3	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Library Services	\$ 1,006,907	\$ 1,167,493	\$ —	—	—
Dixon Resource Conservation District	Solano	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	848,796	754,493	—	—	—
Dobbins Oregon House Fire Protection District	Yuba	7.	O	—	—	—	—	187,662	89,357
—	—	—	—	Fire Protection	105,434	204,696	—	—	—
Donner Summit Public Utility District	Nevada	40.4	O	—	—	—	—	2,333,678	144,794
—	—	—	—	Waste Disposal Enterprise	1,830,719	1,676,883	2,620,857	—	—
—	—	—	—	Water Enterprise	430,770	400,594	20,000	—	—
Dos Palos Area Joint Power Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	905,985	947,366	2,421,234	—	—
Dos Palos Area Wastewater Treatment and Disposal System	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	750,021	820,770	2,402,200	—	—
Dos Palos Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	189,935	196,804	—	—	—
Dos Palos Drainage District (Merced)	Merced	6.2	O	—	—	—	—	1,616,509	131,461
—	—	—	—	Drainage and Drainage Maintenance	133,255	139,827	—	—	—
Dos Reis Storm Water District (San Joaquin)	San Joaquin	37.3	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Douglas City Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	76,885	48,475	—	—	—
Downey Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	80,509	69,931	—	—	—
Downieville Fire Protection District	Sierra	7.	O	—	—	—	—	—	—
Downieville Lighting District	Sierra	18.	S	—	—	—	—	—	—
Downieville Public Utility District	Sierra	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	128,917	95,675	132,081	—	—
Doyle Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	23,567	36,297	—	—	—
Drainage District No. 1 (Butte)	Butte	6.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	100,744	24,374	—	—	—
Drainage District No. 100 (Butte)	Butte	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	212,825	231,798	—	—	—
Drainage District No. 2 (Butte)	Butte	6.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,667	4,002	—	—	—
Drainage District No. 200 (Butte)	Butte	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,088	15,974	—	—	—
Drainage Maintenance District No. 11 (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	19
—	—	—	—	Drainage and Drainage Maintenance	(19)	—	—	—	—
Drytown County Water District	Amador	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	59,618	59,689	—	—	—
Duarte Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Dublin San Ramon Service District	Alameda	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	27,992,636	25,712,420	17,720,457	—	—
—	—	—	—	Water Enterprise	32,469,576	24,259,676	12,390,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Dublin San Ramon Services District/East Bay Municipal Utility District Recycled Water Authority	Alameda	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 4,397,438	\$ 4,256,030	\$ 67,410,649	—	—
Ducor Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	126,797	123,193	—	—	—
Ducor Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,703	7,303	—	—	—
Dudley Ridge Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,159,004	6,172,593	419,215	—	—
Dunlap Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,059	3,574	—	—	—
Dunnigan Water District	Yolo	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,211,301	1,087,738	3,244,961	—	—
Dunningan Fire Protection District	Yolo	7.	O	—	—	—	—	342,514	145,352
—	—	—	—	Fire Protection	158,870	151,445	236,000	—	—
Dunsmuir Fire Protection District	Siskiyou	7.	O	—	—	—	—	166,676	62,142
—	—	—	—	Fire Protection	66,079	196,026	—	—	—
Dunsmuir Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	439,810	87,766
—	—	—	—	Recreation and Park	126,042	128,859	—	—	—
Durham Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	136,885	150,609	—	—	—
Durham Mosquito Abatement District	Butte	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	134,070	101,294	—	—	—
Durham Recreation and Park District	Butte	27.1	O	—	—	—	—	414,055	347,080
—	—	—	—	Recreation and Park	659,617	640,939	—	—	—
Eagle Field Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	145,000	138,572	33,225	—	—
Eagleville Cemetery District	Modoc	4.	O	—	—	—	—	6,933	49,577
—	—	—	—	Cemetery	8,486	4,620	—	—	—
Eagleville Fire Protection District	Modoc	7.	O	—	—	—	—	7,184	15,619
—	—	—	—	Fire Protection	8,390	15,619	—	—	—
Eagleville Lighting District	Modoc	18.	S	—	—	—	—	720	764
—	—	—	—	Lighting and Lighting Maintenance	1,010	764	—	—	—
Earlmarkt Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	361,742	314,229	—	—	—
—	—	—	—	Water Enterprise	461,114	362,826	—	—	—
East Bay - Delta Housing and Finance Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	184,334	195,875	—	—	—
East Bay Dischargers Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,629,005	4,484,645	—	—	—
East Bay Municipal Utility District	Alameda	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	6,233,000	2,683,000	—	—	—
—	—	—	—	Fire Protection	22,889,000	32,039,000	—	—	—
—	—	—	—	Flood Control and Water Conservation	18,637,000	16,038,000	47,907,000	—	—
—	—	—	—	Recreation and Park	1,429,000	9,850,000	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
East Bay Municipal Utility District — (continued)	Alameda	39.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 62,451,000	\$ 66,927,000	\$ 313,215,000	—	—
—	—	—	—	Water Enterprise	289,497,000	320,552,000	2,673,423,000	—	—
East Bay Regional Communications System Authority	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	3,353,834	648,884	—	—	—
East Bay Regional Park District	Alameda	27.2	0	—	—	—	—	300,467,101	89,710,474
—	—	—	—	Fire Protection	3,624,008	3,934,187	—	—	—
—	—	—	—	Police Protection and Personal Safety	17,140,659	17,903,201	2,213,261	—	—
—	—	—	—	Recreation and Park	145,735,529	139,035,845	258,380,000	—	—
East Bay Schools Insurance Group	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,151,217	3,613,575	—	—	—
East Bay State Building Authority	San Francisco	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,014,558	9,608,343	50,577,914	—	—
East China Hill Community Services District	El Dorado	5.1	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,471	5,491	—	—	—
East Contra Costa Fire Protection District	Contra Costa	7.	0	—	—	—	—	32,070,984	8,633,032
—	—	—	—	Fire Protection	9,242,388	11,326,606	251,909	—	—
East Contra Costa Irrigation District	Contra Costa	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,867,497	3,454,423	—	—	—
East Contra Costa Regional Fee and Financing Authority	Contra Costa	50.	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,490,106	5,638,377	—	—	—
East Davis Fire Protection District	Yolo	7.	0	—	—	—	—	1,253,139	389,096
—	—	—	—	Fire Protection	613,023	590,355	—	—	—
East Independence Sanitary District (Inyo)	Inyo	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,549	4,564	—	—	—
East Kern Airport District	Kern	2.1	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	8,201,790	10,005,580	—	—	—
East Kern Cemetery District	Kern	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	216,963	226,027	—	—	—
East Kern Health Care District	Kern	14.	0	—	—	—	—	—	—
—	—	—	—	Health	229,977	134,913	130,000	—	—
East Lake Resource Conservation District	Lake	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	74,110	59,226	—	—	—
East Merced Resource Conservation District	Merced	36.1	S	—	—	—	—	—	—
—	—	—	—	Resource Conservation	40,097	41,153	—	—	—
East Niles Community Services District	Kern	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,304,730	1,139,455	1,661,290	—	—
—	—	—	—	Water Enterprise	7,451,603	6,355,047	466,500	—	—
East Orange County Water District	Orange	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,506,767	4,407,953	106,841	—	—
East Oroshi Community Services District	Tulare	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	52,574	68,064	43,000	—	—
—	—	—	—	Water Enterprise	22,803	30,962	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
East Otay Mesa Sewer Maintenance District	San Diego	35.3	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 45,594	\$ 61,453	\$ —	—	—
East Palo Alto Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(1)	—	—	—	—
East Palo Alto Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,328,119	3,324,190	1,687,183	—	—
East Quincy Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	750,555	790,304	1,921,219	—	—
—	—	—	—	Water Enterprise	573,102	469,190	—	—	—
East Stanislaus Resource Conservation District	Stanislaus	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	197,580	291,674	—	—	—
East Vallejo Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	439,153	442,959	—	—	—
East Valley Public Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	298,087	1,663,087	5,935,000	—	—
East Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,224,442	9,381,550	—	—	—
—	—	—	—	Water Enterprise	15,445,461	15,795,183	19,407,378	—	—
East View Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,804	9,728	—	—	—
Eastern Contra Costa County Transit Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	14,397,104	16,884,317	—	—	—
—	—	—	—	Transit Enterprise	3,914,331	3,913,379	—	—	—
Eastern Kern Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	21,210	18,498	—	—	—
Eastern Municipal Water District	Riverside	44.	O	—	—	—	—	95,690,765	—
—	—	—	—	Waste Disposal Enterprise	95,938,195	117,271,520	639,467,497	—	—
—	—	—	—	Water Enterprise	157,983,261	147,475,436	162,711,731	—	—
Eastern Municipal Water District Facilities Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Eastern Plumas Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	22,353,472	21,597,836	6,397,484	—	—
Eastern Plumas Park and Recreation	Plumas	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	45,139	53,128	—	—	—
Eastern Plumas Rural Fire Protection District	Plumas	7.	O	—	—	—	—	111,424	—
—	—	—	—	Fire Protection	71,825	74,920	—	—	—
Eastern Sierra Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	800,463	851,546	—	—	—
Eastern Sierra Transit Authority	Mono	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,223,722	3,189,457	—	—	—
Eastern Ventura County Conservation Authority	Ventura	50.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Easton Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	42,056	61,835	—	—	—
Eastside Fire Protection District	San Joaquin	7.	O	—	—	—	—	6,542,330	1,811,723
—	—	—	—	Fire Protection	2,092,420	1,811,723	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Eastside Mosquito Abatement	Stanislaus	23.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Pest Control	\$ 1,753,323	\$ 1,815,870	\$ —	—	—
Eastside Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	114,586	60,416	—	—	—
Ebbetts Pass Fire Protection District	Calaveras	7.	O	—	—	—	—	3,455,800	2,590,853
—	—	—	—	Fire Protection	3,567,931	3,819,863	2,428,804	—	—
Ebbetts Pass Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	71,931	121,440	—	—	—
Eden Township Hospital District	Alameda	14.	O	—	—	—	—	—	—
—	—	—	—	Health	5,702,450	7,978,079	48,202,398	—	—
Edgemont Community Services District	Riverside	5.1	O	—	—	—	—	1,913,608	776,136
—	—	—	—	Lighting and Lighting Maintenance	32,357	48,840	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,384,280	801,186	—	—	—
Eel-Russian River Commission	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	3,555	—	—	—
El Camino Hospital District	Santa Clara	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	15,836,355	3,428,890	148,766,212	—	—
El Camino Irrigation District	Tehama	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	404,426	428,346	—	—	—
El Cerrito Drainage District (Sutter)	Sutter	6.6	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	774	703	—	—	—
El Cerrito Public Financing Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,699,366	1,712,156	12,585,000	—	—
El Dorado County Air Pollution Control	El Dorado	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,639,613	1,123,185	—	—	—
El Dorado County Bond Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	36,820	4,302,591	—	—	—
El Dorado County Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	9,597,409	10,618,608	690,692	—	—
El Dorado County Joint Transit Agency	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,025,812	5,691,278	—	—	—
El Dorado County Resource Conservation District	El Dorado	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	451,920	343,821	—	—	—
El Dorado County Risk Management Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	33,588,102	33,392,150	—	—	—
El Dorado County Toll Tunnel Authority District	El Dorado	53.1	S	Inactive	—	—	—	—	—
El Dorado County Water Agency	El Dorado	45.6	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2,422,629	1,828,926	—	—	—
El Dorado County-City of Placerville-City of South Lake Tahoe	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	189,737	223,872	—	—	—
El Dorado Hills Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Recreation and Park	9,761,373	11,046,781	3,156,552	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
El Dorado Hills County Water District	El Dorado	42.	O	—	—	—	—	\$ 24,307,736	\$ 13,159,515
—	—	—	—	Fire Protection	\$ 15,061,561	\$ 14,894,853	\$ —	—	—
El Dorado Irrigation District	El Dorado	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	2,918,005	4,286,631	—	—	—
—	—	—	—	Waste Disposal Enterprise	22,320,437	30,704,447	—	—	—
—	—	—	—	Water Enterprise	31,328,500	35,565,034	401,629,664	—	—
El Dorado Union High School District Financing Corporation	El Dorado	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,825,371	12,711,067	24,559,154	—	—
El Dorado Water and Power Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,001,962	1,095,783	—	—	—
El Granada Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	63,240	29,802	—	—	—
El Macero County Service Area (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	20,721	21,088	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,765	28,293	—	—	—
—	—	—	—	Waste Disposal Enterprise	218,912	222,416	—	—	—
—	—	—	—	Water Enterprise	567,591	580,797	—	—	—
El Medio Fire Protection District	Butte	7.	O	—	—	—	—	1,045,122	498,219
—	—	—	—	Fire Protection	588,832	664,293	233,203	—	—
El Monte Cable Television Community Access Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	103,986	75,644	—	—	—
El Monte Public Facilities Corporation	Los Angeles	54.1	C	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
El Rancho Simi Pioneer Cemetery District	Ventura	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	89,513	99,244	—	—	—
El Segundo Capital Improvement Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
El Solyo Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	707,453	754,816	162,271	—	—
El Toro Water District	Orange	41.	O	—	—	—	—	2,883,759	—
—	—	—	—	Waste Disposal Enterprise	8,533,502	7,826,328	6,514,110	—	—
—	—	—	—	Water Enterprise	11,530,250	12,495,045	2,523,968	—	—
Elk Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	75,360	104,554	16,947	—	—
Elk County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	95,439	84,077	—	—	—
Elk Creek Cemetery District	Glenn	4.	O	—	—	—	—	89,065	6,745
—	—	—	—	Cemetery	14,862	11,638	—	—	—
Elk Creek Community Services District	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,105	1,131	—	—	—
—	—	—	—	Recreation and Park	52	590	—	—	—
—	—	—	—	Water Enterprise	82,408	135,497	331,993	—	—
Elk Creek Fire Protection District	Glenn	7.	O	—	—	—	—	98,498	19,317
—	—	—	—	Fire Protection	19,553	12,377	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Elk Grove Community Services District Public Facilities Acquisition Corporation	Sacramento	54.1	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ —	\$ 441,723	\$ 4,476,982	—	—
Elk Grove-Cosumnes Cemetery District	Sacramento	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	899,951	714,131	652,494	—	—
Elk Grove-Rancho Cordova-El Dorado Connector Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,828,238	1,895,440	—	—	—
Elkhorn Fire Protection District	Yolo	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	24,667	38,815	—	—	—
Elkhorn Golf Course Estates Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	79,878	66,909	—	—	—
Elkhorn Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,323	4,818	—	—	—
Elsinore - Murrieta - Anza Resource Conservation District	Riverside	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	152,355	88,331	—	—	—
Elsinore Valley Cemetery District	Riverside	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	831,804	529,510	—	—	—
Elsinore Valley Municipal Water District	Riverside	44.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	25,440,759	18,104,296	154,290,325	—	—
—	—	—	—	Water Enterprise	62,139,682	49,490,614	111,914,954	—	—
Elsinore Valley Water and Sewer Facilities Corporation	Riverside	54.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	15,472,473	13,891,783	223,480,000	—	—
Elsinore Water District	Riverside	41.	0	—	—	—	—	1,872,459	625,579
—	—	—	—	Water Enterprise	1,372,755	1,218,053	623,642	—	—
Embarcadero Municipal Improvement District	Santa Barbara	15.5	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	225,396	159,601	—	—	—
Emerald Bay Service District	Orange	5.1	0	—	—	—	—	1,888,720	554,049
—	—	—	—	Waste Disposal Enterprise	1,404,694	1,561,105	—	—	—
—	—	—	—	Water Enterprise	317,414	32,114	—	—	—
Emerald Lake Heights Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	1,349,874	1,190,839	—	—	—
Emerald Lake Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	278,140	57,644	—	—	—
Emeryville Public Financing Authority	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,194,953	1,235,743	8,890,000	—	—
Empire Lighting District	Stanislaus	18.	0	—	—	—	—	42,031	23,566
—	—	—	—	Lighting and Lighting Maintenance	22,470	23,566	—	—	—
Empire Sanitary District (Stanislaus)	Stanislaus	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	119,420	230,762	—	—	—
Empire West Side Irrigation District	Kings	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	285,281	280,160	30,251	—	—
Employment Risk Management Authority (ERMA)	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,742,967	6,065,865	—	—	—
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	\$ 395,406,886	\$ 186,008,910
— (continued)	—	—	—	Drainage and Drainage Maintenance	\$ 1,852	\$ 26	—	—	—
Enchanted Hills Lighting Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	12,599	3,081	—	—	—
Encina Financing Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,568,250	1,568,250	6,900,000	—	—
Encina Wastewater Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,224,775	17,096,282	—	—	—
Enos Lane Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	71,599	86,163	—	—	—
Enterprise Public Building Corporation	Shasta	54.	O	Inactive	—	—	—	—	—
ERICA Communications Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	7,426	162,985	—	—	—
Escalon Cemetery District	San Joaquin	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	227,867	268,322	—	—	—
Escalon Consolidated Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,078,251	1,147,974	3,525	—	—
Eshom Valley Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,413	13,595	—	—	—
Esparto Community Services District	Yolo	5.1	O	—	—	—	—	203,479	43,929
—	—	—	—	Lighting and Lighting Maintenance	18,771	18,280	—	—	—
—	—	—	—	Waste Disposal Enterprise	434,061	508,327	1,603,794	—	—
—	—	—	—	Water Enterprise	624,329	643,486	3,529,439	—	—
Esparto Fire Protection District	Yolo	7.	O	—	—	—	—	483,026	139,093
—	—	—	—	Fire Protection	205,159	170,113	—	—	—
Estero Municipal Improvement District	San Mateo	15.6	C	—	—	—	—	42,508,067	13,481,507
—	—	—	—	Fire Protection	5,168,706	5,018,388	—	—	—
—	—	—	—	Police Protection and Personal Safety	7,753,060	7,527,583	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,791,802	6,188,873	—	—	—
—	—	—	—	Water Enterprise	7,687,230	8,417,944	—	—	—
Etna Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	30,498	27,789	—	—	—
Eureka Public Financing Authority	Humboldt	50.	C	—	—	—	—	131,310,088	—
—	—	—	—	Financing or Constructing Facilities	682,307	4,761,306	24,445,000	—	—
Excelsior-Kings River Resource Conservation District	Kings	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,322	2,696	—	—	—
Exclusive Risk Management Authority of California	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	954,355	19,225	—	—	—
Exeter District Ambulance	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,507,895	1,475,143	63,177	—	—
Exeter Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,723,029	1,608,176	—	—	—
Exeter Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	214,260	181,136	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Exeter Public Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	\$ 336,723	\$ 342,104	\$ —	—	—
Fair Oaks Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	603,520	482,126	—	—	—
Fair Oaks Recreation and Park District	Sacramento	27.1	O	—	—	—	—	5,214,458	—
—	—	—	—	Recreation and Park	2,356,427	2,234,867	—	—	—
Fair Oaks Sewer Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	5,074,588	4,256,660	—	—	—
Fair Oaks Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,407,127	6,502,749	1,560,851	—	—
Fair View Maintenance District (Merced)	Merced	37.1	C	—	—	—	—	—	—
Fairbanks Ranch Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	695,493	620,139	674,983	—	—
Fairfield Public Financing Authority	Solano	50.	O	Inactive	—	—	—	—	—
Fairfield Public Improvement Corporation	Solano	54.	O	Inactive	—	—	—	—	—
Fairfield-Suisun Sewer District	Solano	35.4	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,945,019	23,558,327	14,053,624	—	—
Fairview Acres Lighting District	Mendocino	18.	S	—	—	—	—	5,778	981
—	—	—	—	Lighting and Lighting Maintenance	1,931	981	—	—	—
Fairview Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	53,758	61,330	—	—	—
Fairview Fire Protection District	Alameda	7.	O	—	—	—	—	4,217,912	2,686,023
—	—	—	—	Fire Protection	2,707,538	2,752,332	—	—	—
Fairview Tract Lighting District	Stanislaus	18.	S	—	—	—	—	20,820	7,304
—	—	—	—	Lighting and Lighting Maintenance	8,891	7,304	—	—	—
Fall River Mills Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	16,117	12,529	—	—	—
Fall River Mills Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	111,853	102,025	120,179	—	—
—	—	—	—	Water Enterprise	276,057	209,257	62,340	—	—
Fall River Mills Fire Protection District	Shasta	7.	O	—	—	—	—	796,825	137,771
—	—	—	—	Fire Protection	174,811	137,771	—	—	—
Fall River Resource Conservation District	Shasta	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	686,202	667,566	—	—	—
Fall River Valley Irrigation District	Shasta	52.	O	Inactive	—	—	—	—	—
Fallbrook Healthcare District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	1,616,300	710,223	—	—	—
Fallbrook Public Utility District	San Diego	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,461,873	5,310,493	4,198,000	—	—
—	—	—	—	Water Enterprise	19,337,215	18,802,615	295,568	—	—
Fallen Leaf Lake Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	203,915	151,051	—	—	—
—	—	—	—	Recreation and Park	92,424	105,433	3,000	—	—
Family Farms Water District	Merced	41.	O	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Farmers Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 467,957	\$ 484,826	\$ —	—	—
Farmington Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	377,561	229,984	3,354	—	—
Farmington Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,168	2,870	—	—	—
Feather River Canyon Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	74,990	53,459	—	—	—
Feather River Recreation and Park District	Butte	27.1	O	—	—	—	—	2,856,090	1,260,880
—	—	—	—	Recreation and Park	2,457,172	1,811,786	—	—	—
Feather River Resource Conservation District	Plumas	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	14,224	28,433	—	—	—
Feather Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,999	12,387	—	—	—
—	—	—	—	Water Enterprise	1,097,970	1,188,043	—	—	—
Felton Fire Protection District	Santa Cruz	7.	O	—	—	—	—	880,317	557,367
—	—	—	—	Fire Protection	774,018	541,215	—	—	—
Fern Valley Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	914,931	839,688	—	—	—
Ferndale Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	295,608	538,642	162,883	—	—
Fiddletown Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	14,775	10,566	—	—	—
—	—	—	—	Water Enterprise	22,402	21,992	40,153	—	—
Fieldbrook Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	171,681	180,839	—	—	—
—	—	—	—	Waste Disposal Enterprise	169,718	223,160	27,199	—	—
—	—	—	—	Water Enterprise	302,286	336,918	749,499	—	—
Fig Garden Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,005,364	940,450	5,013	—	—
Fig Garden Police Protection District	Fresno	25.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	376,246	275,758	—	—	—
Fillmore-Piru Memorial District	Ventura	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	169,509	170,979	—	—	—
Financing Authority of the City of Redondo Beach	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,044,360	1,261,899	10,115,237	—	—
Fire Agencies Insurance Risk Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,839,108	2,699,651	—	—	—
Fire Agencies Self Insurance System (FASIS)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,894,136	9,312,734	—	—	—
Fire Protection Service Area No. 1	Shasta	7.	S	—	—	—	—	6,219,736	1,777,532
—	—	—	—	Fire Protection	2,775,869	6,219,791	—	—	—
Firebaugh Canal Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,402,227	3,607,365	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Firebaugh Resource Conservation District	Fresno	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 171	\$ —	\$ —	—	—
Firehouse Community Park Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	81,105	68,328	—	—	—
Firestone Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	8,261,672	2,066,082
—	—	—	—	Waste Disposal Enterprise	7,432,473	7,149,135	—	—	—
FIRST 5 Santa Clara County	Santa Clara	50.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	25,832,991	26,479,973	—	—	—
Flood Control Maintenance Area District No. 4	Yolo	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	72,820	57,027	—	—	—
Flood Control Maintenance Area No. 1	Colusa	9.	O	—	—	—	—	400,407	173,481
—	—	—	—	Flood Control and Water Conservation	175,483	171,693	—	—	—
Flood Control Maintenance Area No. 12	Colusa	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	85,981	95,438	—	—	—
Flood Control Maintenance Area No. 13	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	154,931	147,436	—	—	—
Flood Control Maintenance Area No. 16	Sutter	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	126,644	34,408	—	—	—
Flood Control Maintenance Area No. 17	Lake	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	42,535	43,819	—	—	—
Flood Control Maintenance Area No. 3	Sutter	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	36,204	49,897	—	—	—
Flood Control Maintenance Area No. 5	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	240,454	214,048	—	—	—
Flood Control Maintenance Area No. 7	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	145,604	96,024	—	—	—
Flood Control Maintenance Area No. 9	Sacramento	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	540,900	619,575	—	—	—
Florin County Water District	Sacramento	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,151,496	1,367,927	—	—	—
Florin Resource Conservation District	Sacramento	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	8,066	8,025	—	—	—
—	—	—	—	Water Enterprise	15,248,977	13,623,879	70,893,741	—	—
Folsom Public Financing Authority	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,928,774	11,485,785	146,585,000	—	—
Fontana Fire Protection District	San Bernardino	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	20,935,315	21,500,721	—	—	—
Fontana Public Financing Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16,269,169	16,269,169	215,175,000	—	—
Foothill Fire Protection District (Calaveras)	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	216,750	206,573	91,518	—	—
Foothill Fire Protection District (Yuba)	Yuba	7.	O	—	—	—	—	171,704	110,372

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Foothill Fire Protection District (Yuba) — (continued)	Yuba	7.	O	—	—	—	—	\$ 171,704	\$ 110,372
—	—	—	—	Fire Protection	\$ 187,996	\$ 89,741	\$ —	—	—
Foothill Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,418,637	9,885,193	—	—	—
Foothill Transit Zone	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	64,424,331	86,050,546	—	—	—
Ford City-Taft Heights County Sanitation District (Kern)	Kern	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	550,651	613,690	—	—	—
Forest Farms Unit No. 2 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Foresthill Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,601,453	1,851,763	—	—	—
Foresthill Public Utility District	Placer	40.1	O	—	—	—	—	139,235	73,809
—	—	—	—	Water Enterprise	1,496,484	1,877,629	2,619,567	—	—
Forestville Fire Protection District	Sonoma	7.	O	—	—	—	—	1,500,000	1,295,429
—	—	—	—	Fire Protection	1,166,354	1,295,429	—	—	—
Forestville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,842	7,090	—	—	—
Forestville Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	658,412	932,158	2,601,500	—	—
—	—	—	—	Water Enterprise	587,041	663,739	—	—	—
Forgotten Trails Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Fort Bragg Capital Improvements Authority	Mendocino	50.	O	Inactive	—	—	—	—	—
Fort Bragg Municipal Imp District No. 1	Mendocino	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,510,740	2,426,202	420,000	—	—
Fort Bragg Rural Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	394,182	395,677	57,761	—	—
Fort Dick Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	165,362	149,292	20,892	—	—
Fort Jones Cemetery District	Siskiyou	4.	O	—	—	—	—	348,550	52,383
—	—	—	—	Cemetery	66,202	56,303	—	—	—
Fortuna Cemetery District	Humboldt	4.	O	—	—	—	—	55,146	23,459
—	—	—	—	Cemetery	182,715	132,818	—	—	—
Fortuna Fire Protection District	Humboldt	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	500,419	272,668	—	—	—
Fortuna Public Improvement Corporation	Humboldt	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20	20	—	—	—
Fowler Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	369,555	529,623	170,000	—	—
Fowler Public Financing Authority	Fresno	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	491,128	491,433	4,190,000	—	—
Fox Canyon Groundwater Management Agency	Ventura	47.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,617,567	908,316	—	—	—
Franklin County Water District	Merced	42.	O	—	—	—	—	57,784	41,308

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Franklin County Water District — (continued)	Merced	42.	O	—	—	—	—	\$ 57,784	\$ 41,308
—	—	—	—	Waste Disposal Enterprise	\$ 750,385	\$ 628,089	\$ 749,000	—	—
Frazier Park Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	725,666	815,899	1,340,000	—	—
Free Water County Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	52,124	27,420	—	—	—
Freedom County Sanitation District (Santa Cruz)	Santa Cruz	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	684,841	550,033	—	—	—
Freeport Regional Water Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,110,945	609,708	—	—	—
Fremont Family Resources Center Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	121,583	140,507	—	—	—
Fremont Public Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,773,906	10,745,941	137,105,000	—	—
Fremont Social Services Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	42,783	137,568	—	—	—
French Camp-McKinley Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	854,385	930,875	27,245	—	—
Fresno Area Self-Insurance Benefits Organization	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	17,061,262	16,752,528	—	—	—
Fresno Convention Center Improvement Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Fresno County Financing Authority	Fresno	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,363,105	7,363,105	86,185,000	—	—
Fresno County Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	17,264,923	18,267,216	1,146,051	—	—
Fresno County Rural Transit Agency	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	4,596,654	4,592,654	—	—	—
Fresno County Water Works No. 18	Fresno	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	211,002	625,658	—	—	—
Fresno County Water Works No. 37	Fresno	49.	S	—	—	—	—	11,451	6,461
—	—	—	—	Water Enterprise	51,699	42,442	—	—	—
Fresno County Water Works No. 38	Fresno	49.	S	—	—	—	—	42,759	21,495
—	—	—	—	Waste Disposal Enterprise	47,934	43,210	—	—	—
—	—	—	—	Water Enterprise	62,007	55,896	—	—	—
Fresno County Water Works No. 40	Fresno	49.	S	—	—	—	—	73,751	43,136
—	—	—	—	Waste Disposal Enterprise	34,092	39,501	—	—	—
—	—	—	—	Water Enterprise	66,180	76,681	—	—	—
Fresno County Water Works No. 41	Fresno	49.	S	—	—	—	—	402,132	524,393
—	—	—	—	Waste Disposal Enterprise	237,168	371,304	—	—	—
—	—	—	—	Water Enterprise	627,200	603,141	—	—	—
Fresno County Water Works No. 42	Fresno	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	112,246	108,417	—	—	—
Fresno County Zoo Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,155,385	110,117	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fresno County-Self Insurance Group	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 7,072,916	\$ 5,583,987	\$ —	—	—
Fresno Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,731,540	13,214,945	18,255,983	—	—
Fresno Joint Powers Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	28,872,664	32,270,884	308,287,442	—	—
Fresno Metropolitan Flood Control District	Fresno	8.7	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	29,608,252	34,255,494	24,990,418	—	—
Fresno Mosquito and Vector Control District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,163,925	1,279,342	—	—	—
Fresno Slough Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	45,651	63,530	—	—	—
Fresno-Madera Agency On Aging	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	6,616,626	6,635,660	—	—	—
Fresno-Westside Mosquito Abatement District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	932,641	875,224	—	—	—
Friant Power Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	7,870,540	2,121,497	—	—	—
Friant Water Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,685,568	7,833,005	—	—	—
Friant Water Users Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,702,238	1,758,619	—	—	—
Frontier Project Foundation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	400,298	7,410,323	—	—	—
Frost Lake Reclamation District No. 2129 (Solano)	Solano	26.	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	11,405	15,140	—	—	—
Ft. Bidwell Cemetery District	Modoc	4.	O	—	—	—	—	6,018	4,546
—	—	—	—	Cemetery	6,369	4,435	—	—	—
Ft. Bidwell Fire Protection District	Modoc	7.	O	—	—	—	—	8,090	8,021
—	—	—	—	Fire Protection	7,120	8,021	—	—	—
Ft. Bidwell Lighting District	Modoc	18.	S	—	—	—	—	1,900	1,994
—	—	—	—	Lighting and Lighting Maintenance	6,899	1,994	—	—	—
Fullerton Arboretum Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	721,750	918,339	—	—	—
Fullerton Library Building Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Fulton-El Camino Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,749,766	2,921,486	505,000	—	—
Galt Capital Improvements Authority	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	700,395	700,000	2,880,000	—	—
—	—	—	—	Waste Disposal Enterprise	330,623	311,816	2,690,000	—	—
Galt Irrigation District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	63,157	66,571	—	—	—
Galt Middle School JPA	Sacramento	50.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Galt Middle School JPA — (continued)	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	\$ 476,852	\$ 463,672	\$ 1,235,000	—	—
Galt-Arno Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	299,560	257,011	—	—	—
Garberville Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	169,918	156,473	17,875	—	—
Garberville Lighting District	Humboldt	18.	S	—	—	—	—	35,564	9,135
—	—	—	—	Lighting and Lighting Maintenance	9,134	7,536	—	—	—
Garberville Sanitary District (Humboldt)	Humboldt	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	798,522	261,195	315,856	—	—
—	—	—	—	Water Enterprise	291,492	263,609	91,946	—	—
Garden Farms Community Water District	San Luis Obispo	42.	O	—	—	—	—	200,246	40,030
—	—	—	—	Water Enterprise	110,756	92,016	—	—	—
Garden Grove Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	19,876,411	13,786,422	21,405,000	—	—
Garden Grove Sanitary District Public Improvement Corporation	Orange	54.	O	Inactive	—	—	—	—	—
Garden Valley Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,465,779	1,497,753	—	—	—
Garden Valley Ranch Estates Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	40,696	66,626	—	—	—
Garfield Water District	Fresno	41.	O	—	—	—	—	—	—
Gasquet Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	183,880	118,377	145,376	—	—
Gasquet Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	79,136	63,628	—	—	—
Gateway Improvement Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	920,900	855,175	11,075,082	—	—
Gateway Refinancing Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	855,175	919,992	11,080,000	—	—
Gavilan College Financing Corporation	Santa Clara	54.1	O	Inactive	—	—	—	—	—
Gayla Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	47,594	51,054	—	—	—
Gazelle Fire Protection District	Siskiyou	7.	O	—	—	—	—	20,283	12,034
—	—	—	—	Fire Protection	12,503	11,247	—	—	—
Georgetown Divide Public Utility District	El Dorado	40.1	O	—	—	—	—	1,942,883	1,416,857
—	—	—	—	Waste Disposal Enterprise	402,544	261,584	—	—	—
—	—	—	—	Water Enterprise	3,522,798	3,694,336	1,767,717	—	—
Georgetown Divide Recreation District	El Dorado	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	403,819	429,807	—	—	—
Georgetown Divide Resource Conservation District	El Dorado	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	281,107	284,947	—	—	—
Georgetown Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	927,931	932,070	262,331	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Gerber-Las Flores Community Services District	Tehama	5.1	O	—	—	—	—	\$ —	\$ —
German Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	545	451	—	—	—
Geyserville Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,162,677	807,019	1,886,243	—	—
Geyserville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,219	8,411	—	—	—
Gibbs Ranch Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,975	1,568	—	—	—
Gilbert Road Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	740	222	—	—	—
Gilroy Unified School District School Building Corporation	Santa Clara	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,970,530	3,970,898	10,935,000	—	—
Gilsizer Drainage District (Sutter)	Sutter	6.6	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	546,106	626,697	—	—	—
Glen Ellen Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	806,202	583,614	—	—	—
Glen Vista Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Glenbrook Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	18,004	17,813	—	—	—
Glendora Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,190,894	3,190,894	24,160,000	—	—
Glenhaven Lighting District	Lake	18.	S	—	—	—	—	21,962	3,793
—	—	—	—	Lighting and Lighting Maintenance	3,798	4,158	—	—	—
Glenn County Air Pollution Control District	Glenn	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	803,965	757,121	—	—	—
Glenn County Mosquito Abatement No. 1	Glenn	21.	O	—	—	—	—	325,150	171,960
—	—	—	—	Pest Control	241,321	258,264	—	—	—
Glenn County Resource Conservation District	Glenn	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	196,169	160,155	—	—	—
Glenn Valley Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,926	19,450	—	—	—
Glenn-Codora Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	79,257	113,420	—	—	—
Glenn-Colusa Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	27,068	17,873	16,531	—	—
Glenn-Colusa Irrigation District	Glenn	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	17,514	—	—	—
—	—	—	—	Water Enterprise	18,013,859	16,064,390	385,924	—	—
Glide Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,158,470	1,082,369	760,000	—	—
Gold Coast Transit	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	15,557,203	18,388,241	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Gold Mountain Community Services District	Plumas	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 153,965	\$ 37,448	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	235,607	184,479	—	—	—
—	—	—	—	Water Enterprise	213,941	243,222	7,345	—	—
Gold Ridge Fire Protection District	Sonoma	7.	O	—	—	—	—	1,726,933	1,557,392
—	—	—	—	Fire Protection	1,733,127	1,581,110	510,221	—	—
Gold Ridge Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	2,598,064	2,993,129	—	—	—
Gold Springs Lighting District	Tuolumne	18.	S	Inactive	—	—	—	—	—
Golden Empire Schools Financing Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	14,440,000	8,790,000	118,850,000	—	—
Golden Empire Transit District	Kern	38.11	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	21,592,693	25,333,659	—	—	—
—	—	—	—	Transit Enterprise	1,214,436	1,534,397	—	—	—
Golden Gate Bridge, Highway and Transportation District (Bridge / Highway)	San Francisco	3.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	109,758,088	49,703,858	—	—	—
—	—	—	—	Transit Enterprise	51,685,821	105,303,292	—	—	—
Golden Hills Community Service District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,593,433	2,655,346	3,846,494	—	—
Golden Sierra Job Training Agency	Placer	50.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	6,466,804	6,725,079	—	—	—
Golden State Risk Management Authority	Glenn	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,816,205	7,223,087	—	—	—
Golden State Street Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,899	925	—	—	—
Golden Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	160,352	134,960	18,742	—	—
—	—	—	—	Water Enterprise	92,721	129,533	636,908	—	—
Golden West Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	266,147	13,029	—	—	—
Golden West Schools Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,002,073	2,001,040	22,835,000	—	—
Goleta Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	699,092	601,779	—	—	—
Goleta Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,547,337	7,971,159	700,832	—	—
Goleta Water District	Santa Barbara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,203,032	29,554,318	45,100,425	—	—
Goleta West Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,200,599	4,478,630	—	—	—
Gonzales Cemetery District	Monterey	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Gonzales Cemetery District — (continued)	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	\$ 74,639	\$ 93,587	\$ —	—	—
Gonzales Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	147,966	144,307	—	—	—
Gonzales Slough Maintenance District (Monterey)	Monterey	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,348	2,489	—	—	—
Goodwin Tunnel Financing Authority	San Joaquin	50.	O	Inactive	—	—	—	—	—
Goshen Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,024,180	1,028,222	2,582,415	—	—
Governments of Livermore Financing Authority	Alameda	50.	O	Inactive	—	—	—	—	—
Graeagle Community Services District	Plumas	5.1	O	—	—	—	—	25,288	—
—	—	—	—	Water Enterprise	44,726	15,582	—	—	—
Graeagle Fire Protection District	Plumas	7.	O	—	—	—	—	152,652	243,888
—	—	—	—	Fire Protection	507,935	466,020	—	—	—
Granada Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,810,820	2,529,869	565,000	—	—
Grand Island Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	24,035	18,089	—	—	—
Grand Terrace Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	98,536	183,887	2,086,889	—	—
Grassland Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	3,274	3,208	—	—	—
Grassland Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,288,032	3,143,453	87,641	—	—
Grassy Run Road Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,717	20,383	—	—	—
Graton Community Services District	Sonoma	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,513,137	826,938	2,704,798	—	—
Graton Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	638,887	395,352	47,515	—	—
Graton Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,400	3,991	—	—	—
Gravelly Ford Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	277,764	265,476	—	—	—
Grayson Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	109,074	122,618	129,257	—	—
Great Basin Unified Air Pollution Control District	Inyo	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	5,703,735	4,983,135	—	—	—
Greater Bakersfield Separation of Grade District	Kern	33.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	736,694	776,475	—	—	—
Greater Hayfork Valley Park and Recreation District	Trinity	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	29,758	43,507	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Greater Los Angeles County Vector Control District	Los Angeles	21.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Pest Control	\$ 9,658,753	\$ 8,616,790	\$ 1,623,467	—	—
Greater Vallejo Recreation District	Solano	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	5,917,408	6,063,666	—	—	—
Green Valley Cemetery District	Sonoma	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	14,242	5,707	—	—	—
Green Valley County Water District	Los Angeles	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	268,183	395,483	219,710	—	—
Green Valley Recreation and Park District	Contra Costa	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	97,522	80,080	—	—	—
Green Valley Water District	Kings	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,768	13,316	—	—	—
Greenfield Cemetery District	Monterey	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	96,844	99,110	—	—	—
Greenfield County Water District	Kern	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,561,212	1,716,940	—	—	—
Greenfield Fire Protection District	Monterey	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	709,375	715,204	564,240	—	—
Greenfield Memorial District	Monterey	20.	0	—	—	—	—	—	—
—	—	—	—	Memorial	155,544	268,678	—	—	—
Greenfield Recreation and Park District	Monterey	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	165,924	191,277	—	—	—
Greenhorn Creek Community Services District	Plumas	5.1	0	—	—	—	—	88,584	12,965
—	—	—	—	Fire Protection	14,130	17,776	—	—	—
—	—	—	—	Water Enterprise	135,031	120,142	161,326	—	—
Greenstone Country Community Services District	El Dorado	5.1	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	188,773	195,044	—	—	—
Greenville Cemetery District	Plumas	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	27,847	30,030	—	—	—
Greenwood Forest Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,191	8,196	—	—	—
Gregory Creek Acres Permanent Road Division	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Grenada Fire Protection District	Siskiyou	7.	0	—	—	—	—	22,474	33,660
—	—	—	—	Fire Protection	66,623	103,094	82,000	—	—
Grenada Irrigation District	Siskiyou	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	99,120	91,848	—	—	—
Grenada Sanitary District (Siskiyou)	Siskiyou	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	48,254	426,645	481,833	—	—
Gridley Public Financing Authority	Butte	50.	0	—	—	—	—	—	—
Gridley-Biggs Cemetery District	Butte	4.	0	—	—	—	—	699,672	196,683
—	—	—	—	Cemetery	442,623	384,266	—	—	—
Griswold Creek Joint Powers Agency	Tuolumne	50.	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Grizzly Flats Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 453,444	\$ 452,507	\$ 191,473	—	—
Grizzly Lake Resort Improvement District	Plumas	27.5	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	159,902	242,114	—	—	—
—	—	—	—	Water Enterprise	170,793	245,272	379,000	—	—
Grizzly Ranch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	402,950	358,300	—	—	—
Grossmont Healthcare District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Health	12,721,192	7,932,127	—	—	—
Ground Squirrel Hollow Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	145,742	111,191	—	—	—
Groveland Community Services District	Tuolumne	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,619,209	1,276,468	—	—	—
—	—	—	—	Recreation and Park	110,395	134,878	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,890,168	2,045,967	4,292,667	—	—
—	—	—	—	Water Enterprise	2,705,790	2,908,601	8,571,042	—	—
Groveland Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,451	3,464	—	—	—
Guadalupe Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	109,644	94,700	—	—	—
Guadalupe Coyote Resource Conservation District	Santa Clara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	158,019	141,059	—	—	—
Guadalupe Lighting District	Santa Barbara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	51,885	55,724	—	—	—
Guadalupe Valley Municipal Improvement District	San Mateo	15.3	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	526,247	758,233	—	—	—
—	—	—	—	Water Enterprise	1,014,238	814,958	1,877,610	—	—
Gualala Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	453,064	709,757	85,332	—	—
Guerneville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	155,951	86,419	—	—	—
Gustine Drainage District (Merced)	Merced	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	142,488	135,522	—	—	—
Gustine-Romero Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	268	—	—	—	—
Halcumb Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	51,377	44,298	—	—	—
Half Moon Bay Sanitary District (San Mateo)	San Mateo	30.1	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	80	—	—	—	—
Hamilton Branch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	230,779	210,268	480,520	—	—
Hamilton Branch Fire Protection District	Plumas	7.	O	—	—	—	—	374,949	337,702
—	—	—	—	Fire Protection	347,583	508,738	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hamilton City Community Service District	Glenn	5.1	O	—	—	—	—	\$ 60,166	\$ 21,560
—	—	—	—	Drainage and Drainage Maintenance	\$ 5,977	\$ 3,119	\$ —	—	—
—	—	—	—	Library Services	13,298	12,277	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	16,723	8,493	—	—	—
—	—	—	—	Recreation and Park	385	1,468	—	—	—
—	—	—	—	Waste Disposal Enterprise	243,294	241,555	19,921	—	—
Hamilton City Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	302,466	319,046	—	—	—
Hanford Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	853,328	797,507	—	—	—
Hanford Public Financing Authority	Kings	50.	C	Inactive	—	—	—	—	—
Happy Camp Cemetery District	Siskiyou	4.	O	—	—	—	—	154,510	9,242
—	—	—	—	Cemetery	12,443	5,189	—	—	—
Happy Camp Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,782	5,606	—	—	—
—	—	—	—	Recreation and Park	20,223	10,276	—	—	—
—	—	—	—	Water Enterprise	182,868	308,213	—	—	—
Happy Camp Fire Protection District	Siskiyou	7.	O	—	—	—	—	119,474	42,712
—	—	—	—	Fire Protection	47,884	52,892	—	—	—
Happy Camp Sanitary District (Siskiyou)	Siskiyou	30.1	O	—	—	—	—	495,256	176,731
—	—	—	—	Waste Disposal Enterprise	187,182	266,944	245,000	—	—
Happy Homestead Cemetery District	El Dorado	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	280,510	269,593	—	—	—
Happy Valley Fire Protection District	Shasta	7.	O	—	—	—	—	548,470	294,519
—	—	—	—	Fire Protection	446,885	449,558	28,251	—	—
Harbor Industrial Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Drainage and Drainage Maintenance	120	—	—	—	—
Harbor Industrial Sewer Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	88,199	22,507	—	—	—
Hartley Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	160,339	152,504	—	—	—
Hawaiian Gardens Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,651,839	1,821,839	33,875,000	—	—
Hawley Road Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Hayfork Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	239,805	166,571	—	—	—
Hayfork Maintenance District (Trinity)	Trinity	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,155	8,365	—	—	—
Hayward Area Recreation and Park District	Alameda	27.1	O	—	—	—	—	23,128,469	16,376,077
—	—	—	—	Recreation and Park	26,317,796	26,277,949	2,288,287	—	—
Hayward Public Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,889,759	4,052,236	40,070,000	—	—
Hayward School Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,138,538	2,487,459	19,395,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hazardous Waste Management Authority	Riverside	50.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	\$ 1,296	\$ —	\$ —	—	—
Hazel Court County Service Area (Colusa)	Colusa	34.	S	Inactive	—	—	—	—	—
Heartland Communications Facilities Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,514,445	2,710,269	—	—	—
Heartland Fire Training Facility Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	611,627	599,600	—	—	—
Heather Glen Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,775	5,924	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,760	4,916	—	—	—
—	—	—	—	Water Enterprise	73,180	77,903	—	—	—
Heber Public Utility District	Imperial	40.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	336,744	309,382	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Recreation and Park	203,739	163,228	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,597,017	1,574,493	888,500	—	—
—	—	—	—	Water Enterprise	1,368,864	1,302,155	4,528,941	—	—
Heffernan Memorial Hospital District	Imperial	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	674,063	287,605	—	—	—
Helendale Community Services District	San Bernardino	5.1	O	—	—	—	—	293,525	179,250
—	—	—	—	Lighting and Lighting Maintenance	17,511	17,511	—	—	—
—	—	—	—	Recreation and Park	172,368	172,368	1,379,837	—	—
—	—	—	—	Waste Disposal Enterprise	1,415,094	905,763	649,899	—	—
—	—	—	—	Water Enterprise	1,865,023	1,228,602	626,276	—	—
Helix Water District	San Diego	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	68,421,362	63,359,121	20,165,000	—	—
Hemet Valley Hospital District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	120,570,295	119,226,466	36,369,874	—	—
Henry Miller Reclamation District No. 2131	Merced	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,658,201	6,441,490	—	—	—
Henry Miller Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,355,223	3,525,466	—	—	—
Herald Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	539,969	554,800	111,314	—	—
Heritage Ranch Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	552,386	500,757	—	—	—
—	—	—	—	Water Enterprise	1,292,817	1,670,867	1,469,594	—	—
Herlong Public Utility District	Lassen	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	542,564	517,456	34,181	—	—
—	—	—	—	Water Enterprise	1,380,163	407,314	3,118,063	—	—
Hesperia County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,060,215	2,372,653	—	—	—
—	—	—	—	Water Enterprise	16,442,444	17,755,941	21,195,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hesperia Fire Protection District	San Bernardino	7.	C	—	—	—	—	\$ 15,215,105	\$ 5,898,275
—	—	—	—	Ambulance Service	\$ 1,859,684	\$ —	\$ —	—	—
—	—	—	—	Fire Protection	6,296,878	9,799,986	146,993	—	—
Hesperia Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,985,035	7,391,009	552,811	—	—
Hickok Road Community Service District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,326	2,394	—	—	—
Hidden Glen Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,086	2,908	—	—	—
Hidden Valley Lake Community Services District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	3,826	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,501,574	1,866,344	3,595,447	—	—
—	—	—	—	Water Enterprise	1,080,057	1,502,819	2,521,620	—	—
Hidden Valley Municipal Water District	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,853	20,709	—	—	—
Hi-Desert Memorial Hospital District	San Bernardino	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	60,529,191	57,461,064	14,730,044	—	—
Hi-Desert Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	725,522	350,000	—	—
—	—	—	—	Water Enterprise	10,797,148	9,103,006	6,927,046	—	—
Hi-Desert Water District Improvement Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	111,250	111,250	965,000	—	—
Higgins Area Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,711,170	1,699,364	—	—	—
High Valleys Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	550,494	576,423	176,839	—	—
Highland Permanent Road Division	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Highlands Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Drainage and Drainage Maintenance	834	79	—	—	—
Highlands Landscape Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Streets and Roads - Construction and Maintenance	8,423	528	—	—	—
Highlands Recreation Community Services District	San Mateo	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,796,824	1,682,145	—	—	—
Highlands Storm Drain Maintenance (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Hillcrest Estates Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,253	11,979	—	—	—
Hills Ferry Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	385,289	490,815	—	—	—
Hills Valley Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,505,675	1,420,788	666,908	—	—
Hillsborough Public Improvement Corporation	San Mateo	54.1	C	—	—	—	—	12,418,473	10,224,700
—	—	—	—	Financing or Constructing Facilities	3,052,813	3,052,813	36,390,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hillsborough Public Improvement Corporation — (continued)	San Mateo	54.1	C	—	—	—	—	\$ 12,418,473	\$ 10,224,700
—	—	—	—	Waste Disposal Enterprise	\$ 1,124,829	\$ 1,124,829	\$ —	—	—
—	—	—	—	Water Enterprise	1,057,984	1,057,984	—	—	—
Hillsdale Court Permanent Road Division	Nevada	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,012	7,382	—	—	—
Hillwood Community Service District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	49,478	15,600	—	—	—
Hilmar Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	80,257	73,639	—	—	—
Hilmar County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	548,640	639,156	1,825,858	—	—
—	—	—	—	Water Enterprise	516,704	533,465	171,597	—	—
Hilton Creek Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	379,798	412,244	—	—	—
Hobart Mills Road Self-Help	Nevada	29	S	Inactive	—	—	—	—	—
Holiday Acres Unit 1 Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Holiday Lakes Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	13,219	8,478	—	—	—
Hollister Joint Powers Financing Authority	San Benito	50.	C	Inactive	—	—	—	—	—
Holthouse Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	107,585	73,438	—	—	—
Home Garden Community Service District	Kings	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,300	8,197	—	—	—
—	—	—	—	Waste Disposal Enterprise	225,731	212,662	—	—	—
—	—	—	—	Water Enterprise	201,541	236,108	—	—	—
Home Garden County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	606,233	640,468	2,228,844	—	—
Home Gardens Sanitary District (Riverside)	Riverside	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	722,099	1,110,596	226,890	—	—
Homestead Valley Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	671,471	536,131	—	—	—
Honey Lake Valley Resource Conservation District	Lassen	36.1	O	—	—	—	—	—	—
Hopland Cemetery District	Mendocino	4.	O	—	—	—	—	6,822	4,337
—	—	—	—	Cemetery	4,919	18,413	—	—	—
Hopland Fire Protection District	Mendocino	7.	O	—	—	—	—	258,285	29,227
—	—	—	—	Fire Protection	355,511	356,464	299,678	—	—
Hopland Lighting District	Mendocino	18.	S	—	—	—	—	25,624	4,843
—	—	—	—	Lighting and Lighting Maintenance	14,495	4,843	—	—	—
Hopland Public Utility District	Mendocino	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	350,141	273,121	10,700	—	—
—	—	—	—	Water Enterprise	197,934	333,533	1,486,625	—	—
Hornbrook Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	24,721	26,549	—	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hornbrook Community Service District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 73,122	\$ 74,676	\$ —	—	—
Hornbrook Fire Protection District	Siskiyou	7.	O	—	—	—	—	14,952	17,683
—	—	—	—	Fire Protection	22,672	19,428	—	—	—
Hornitos Lighting District	Mariposa	18.	S	—	—	—	—	7,654	4,272
—	—	—	—	Lighting and Lighting Maintenance	4,272	1,308	—	—	—
Hot Spring Valley Irrigation District	Modoc	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	59,527	58,954	—	—	—
Housing Authority Risk Retention Pool	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,014,051	5,341,631	—	—	—
Housing Endowment and Regional Trust of San Mateo County	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	429,894	312,660	—	—	—
HRC Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,777	24,837	17,832	—	—
Hughson Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	420,311	717,081	378,093	—	—
Human Rights / Fair Housing Commission of the City and County of Sacramento	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	847,023	791,188	—	—	—
Human Services Consortium of the East San Gabriel Valley	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Governmental Services	8,362,643	8,102,660	—	—	—
Humboldt Bay Harbor Recreation and Conservation District	Humboldt	11.7	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	2,638,747	3,623,213	3,910,951	—	—
Humboldt Bay Municipal Water District	Humboldt	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	407,287	262,200	—	—	—
—	—	—	—	Water Enterprise	4,670,592	4,472,495	7,389,048	—	—
Humboldt Community Services District	Humboldt	5.1	O	—	—	—	—	342,359	300,776
—	—	—	—	Lighting and Lighting Maintenance	300,775	69,815	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,746,217	2,900,216	—	—	—
—	—	—	—	Water Enterprise	2,869,963	3,325,978	4,874,503	—	—
Humboldt County Flood Control District	Humboldt	8.8	S	—	—	—	—	16,689	8,764
—	—	—	—	Flood Control and Water Conservation	8,764	—	—	—	—
Humboldt County Resource Conservation District	Humboldt	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,307,377	1,269,463	—	—	—
Humboldt Fire Protection District No. 1	Humboldt	7.	O	—	—	—	—	3,441,675	2,207,316
—	—	—	—	Fire Protection	3,070,106	2,895,817	262,651	—	—
Humboldt Transit Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,403,946	2,517,839	—	—	—
—	—	—	—	Transit Enterprise	157,571	163,507	—	—	—
Humboldt Waste Management Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,008,538	8,961,081	11,600,000	—	—
Hunter Valley Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,824	6,699	—	—	—
Hunters Crossing II Maintenance District (Placer)	Placer	19.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hunters Crossing II Maintenance District (Placer) — (continued)	Placer	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	6,037	\$ 365	\$ —	—	—
Huntington Beach Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,084,850	6,304,311	59,815,000	—	—
Huntington Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,529	3,952	—	—	—
Hyampom Community Service District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	53,617	43,755	—	—	—
Hydesville County Water District	Humboldt	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	216,597	211,108	741,101	—	—
Hydesville Lighting District	Humboldt	18.	S	—	—	—	—	10,866	3,259
—	—	—	—	Lighting and Lighting Maintenance	3,259	2,081	—	—	—
Idyllwild Fire Protection District	Riverside	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	256,589	62,829	—	—	—
—	—	—	—	Fire Protection	1,441,522	1,637,462	190,000	—	—
Idyllwild Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	439,867	401,062	—	—	—
—	—	—	—	Water Enterprise	1,139,006	1,069,382	460,000	—	—
Igo-Ono Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	64,517	64,941	—	—	—
Imperial County Citrus Pest Control District	Imperial	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	22	2,119	—	—	—
Imperial County School Districts Liability/Property Self-Insurance Authority	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	737,836	678,735	—	—	—
Imperial Irrigation District	Imperial	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	458,014,926	396,674,020	352,051,135	—	—
—	—	—	—	Water Enterprise	117,028,174	131,834,794	145,250,329	—	—
Imperial Valley Communications Authority	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,581,947	885,561	910,174	—	—
Imperial Valley Cotton Pest Abatement District	Imperial	24.1	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,050	—	—	—	—
Imperial Valley Resource Management Agency (IVRMA)	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	252,659	252,659	—	—	—
Imperial Valley Telecommunication Authority	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Underground Electric and Communication Facilities	692,002	494,720	—	—	—
Independence Cemetery District	Inyo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	73,139	43,439	—	—	—
Independence Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	15,255	20,144	—	—	—
—	—	—	—	Fire Protection	222,553	153,198	206,478	—	—
Independence Lighting District	Inyo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	26,541	9,633	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Independence Ranch Community Services District	San Luis Obispo	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	63,863	\$ 32,994	\$ —	—	—
Independent Cities Lease Financing Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Independent Cities Risk Management Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	20,657,596	22,215,174	—	—	—
Indian Creek Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	125,085	153,657	—	—	—
Indian Hills Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
Indian Trails Permanent Road Division	Nevada	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,461	2,682	—	—	—
Indian Valley Ambulance Service Authority	Plumas	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	68,927	61,432	—	—	—
Indian Valley Community Services District	Plumas	5.1	O	—	—	—	—	—	—
Indian Valley Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	194,727	341,578	1,322,186	—	—
Indian Valley Recreation and Park District	Plumas	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	27,740	26,681	—	—	—
Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Riverside	19.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,427,874	1,116,074	—	—	—
Indian Wells Valley Airport District	Kern	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	3,430,111	1,612,652	266,064	—	—
Indian Wells Valley Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,920,558	9,774,655	27,067,925	—	—
Indio Public Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,612,125	2,402,125	39,290,000	—	—
Indio Water Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,427,899	21,498,969	60,570,000	—	—
Industrial Area Maintenance District (Los Angeles)	Los Angeles	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	31,997	11,170	—	—	—
Industrial Development Authority	Kern	50.	C	Inactive	—	—	—	—	—
Industrial Fire Protection District	Stanislaus	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	500,417	500,417	—	—	—
Industry Public Service System Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Inglewood Fire Training Facilities Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Inland Empire Health Plan	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	676,204,039	665,449,874	—	—	—
Inland Empire Public Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	41,638,091	77,746,313	725,845,000	—	—
Inland Empire Regional Composting Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,048,312	6,572,631	—	—	—
Inland Empire Resource Conservation District	San Bernardino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	2,320,164	1,009,901	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Inland Empire Utilities Agency	San Bernardino	44.	O	—	—	—	—	\$ 132,236,499	\$ 34,441,435
—	—	—	—	Waste Disposal Enterprise	\$ 84,699,908	\$ 85,626,373	\$ 227,684,719	—	—
—	—	—	—	Water Enterprise	15,102,189	19,009,557	96,235,274	—	—
Inland Library System	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	390,304	398,736	—	—	—
Integrated Waste Management Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,280,988	2,111,706	—	—	—
Intercommunity Hospital Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,301,794	7,301,794	61,590,000	—	—
Intermodal Container Transfer Facility Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
International Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	210,321	207,621	—	—	—
Inverness Public Utility District	Marin	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	456,680	481,249	—	—	—
—	—	—	—	Water Enterprise	421,062	429,525	278,000	—	—
Inverness Subdivision No. 2 Permanent Road Division	Marin	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,174	46	—	—	—
Inyokern Community Services District	Kern	5.1	O	—	—	—	—	—	—
Inyo-Kern Schools Financing Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,144,771	2,778,581	4,180,000	—	—
Inyo-Mono Area Agency On Aging	Inyo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,621,610	1,626,460	—	—	—
Inyo-Mono Resource Conservation District	Inyo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	282	50	—	—	—
Ione Memorial District	Amador	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	79,847	56,147	—	—	—
Irish Beach Water District	Mendocino	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	257,466	197,463	77,353	—	—
Ironhouse Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	24,710,778	6,326,018	—	—	—
Irvine Public Facilities and Infrastructure Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,557,193	15,596,898	8,260,000	—	—
Irvine Ranch Water District	Orange	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	64,134,000	67,238,000	284,227,000	—	—
—	—	—	—	Water Enterprise	83,995,000	78,188,000	206,041,000	—	—
Irvine Ranch Water District Improvement Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	35,892,301	3,392,301	—	—	—
Irvine Ranch Water District Joint Powers Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	71,365,000	73,774,000	724,250,000	—	—
Irvine Ranch Water District Water Service Corporation	Orange	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,670,000	2,218,000	85,145,000	—	—
Isla Vista Recreation and Park District	Santa Barbara	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,255,721	1,490,497	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ivanhoe Irrigation District	Tulare	52.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 1,118,631	\$ 1,152,087	\$ —	—	—
Ivanhoe Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	24,235	21,832	—	—	—
Ivanhoe Public Utility District	Tulare	40.1	O	—	—	—	—	381,804	61,402
—	—	—	—	Lighting and Lighting Maintenance	9,002	74,434	—	—	—
—	—	—	—	Waste Disposal Enterprise	284,054	290,219	—	—	—
—	—	—	—	Water Enterprise	343,086	354,663	1,195,398	—	—
Jackson Valley Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	375,998	160,927	115,971	—	—
Jackson Valley Irrigation District	Amador	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	354,679	353,938	67,573	—	—
Jacoby Creek County Water District	Humboldt	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	183,780	183,340	282,215	—	—
Jacqueline Cochran Regional Airport Authority	Riverside	50.	O	—	—	—	—	9,641	9,641
—	—	—	—	Local and Regional Planning or Development	60,427	56,602	—	—	—
Jacumba Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	189,738	202,832	—	—	—
James Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,969,191	5,790,984	4,131,999	—	—
James Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	8	164	—	—	—
Jamestown Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	5,181	10,468	—	—	—
Jamestown Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	88,114	90,570	—	—	—
Jamestown Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	25,507	16,185	—	—	—
Jamestown Sanitary District (Tuolumne)	Tuolumne	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	864,716	1,007,143	—	—	—
Janes Creek Drainage District (Humboldt)	Humboldt	37.1	S	—	—	—	—	50,638	7,632
—	—	—	—	Drainage and Drainage Maintenance	7,632	—	—	—	—
Janesville Fire Protection District	Lassen	7.	O	—	—	—	—	242,417	183,524
—	—	—	—	Fire Protection	237,698	288,765	180,234	—	—
Jenner Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	12,392	1,989	—	—	—
Jenny Lind Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	547,813	507,390	53,371	—	—
Jenny Lind Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	182,184	126,482	—	—	—
John C. Fremont Hospital District	Mariposa	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	15,952,262	16,895,365	4,284,072	—	—
Johnsville Public Utility District	Plumas	40.1	O	—	—	—	—	116,520	7,918

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Johnsville Public Utility District — (continued)	Plumas	40.1	O	—	—	—	—	\$ 116,520	\$ 7,918
—	—	—	—	Water Enterprise	\$ 48,541	\$ 29,862	\$ —	—	—
Joint Highway District No. 21	Shasta	13.	O	Inactive	—	—	—	—	—
Joint Powers Employee Benefit Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	—	2,943	—	—	—
Joshua Basin Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,974,758	4,999,200	4,055,438	—	—
Julian Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	282,955	379,521	503,162	—	—
Julian County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	223,675	195,351	—	—	—
Julian-Cuyamaca Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	453,929	454,063	—	—	—
—	—	—	—	Fire Protection	1,054,720	691,225	—	—	—
Junction City Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	103,038	99,749	—	—	—
June Lake Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	490,508	150,743	—	—	—
June Lake Public Utility District	Mono	40.1	O	—	—	—	—	—	—
—	—	—	—	Pest Control	20,258	11,064	—	—	—
—	—	—	—	Waste Disposal Enterprise	666,529	534,671	75,000	—	—
—	—	—	—	Water Enterprise	666,433	606,301	707,700	—	—
Juniper-Riviera County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	252,220	233,134	483,000	—	—
Jurupa Area Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,419,413	2,583,317	—	—	—
Jurupa Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,575,748	1,494,875	—	—	—
—	—	—	—	Recreation and Park	16,956,940	20,056,267	3,114,000	—	—
—	—	—	—	Waste Disposal Enterprise	12,963,433	13,291,140	38,755,019	—	—
—	—	—	—	Water Enterprise	28,648,410	25,769,048	39,687,436	—	—
Kanawha Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	95,090	103,120	—	—	—
Kanawha Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,642,279	2,463,468	1,000,000	—	—
Kaweah Delta Health Care District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	418,676,286	410,421,056	214,531,511	—	—
Kaweah Delta Water Conservation District	Tulare	46.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	7,110,028	8,364,372	—	—	—
Kaweah River Power Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	3,046,911	2,033,107	—	—	—
Keeler Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,268	24,957	—	—	—
Keene Water District	Kern	41.	O	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Kelsey Cemetery District	El Dorado	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 1,625	\$ 3,907	\$ —	—	—
Kelseyville Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	140,266	168,726	—	—	—
Kelseyville Fire Protection District	Lake	7.	O	—	—	—	—	1,782,636	1,510,338
—	—	—	—	Ambulance Service	777,471	1,318,644	98,999	—	—
—	—	—	—	Fire Protection	1,736,764	1,294,816	2,002,911	—	—
Kelseyville Lighting District	Lake	18.	S	—	—	—	—	54,322	13,354
—	—	—	—	Lighting and Lighting Maintenance	13,357	14,925	—	—	—
Kensington Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,836,559	2,720,567	—	—	—
Kensington Police Protection and Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,139,938	2,369,139	—	—	—
Kensington Square Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	79,536	49,189	—	—	—
Kentfield Fire Protection District	Marin	7.	O	—	—	—	—	3,884,572	3,884,572
—	—	—	—	Fire Protection	4,100,851	6,143,737	3,389,705	—	—
Kenwood Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	692,009	588,793	—	—	—
Kern Community College District Public Facilities Financing Corporation	Kern	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,519,721	13,504,714	81,545,000	—	—
Kern County Air Pollution Control District	Kern	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,052,730	2,190,949	—	—	—
Kern County Citrus Pest Control District	Kern	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	850,205	786,168	—	—	—
Kern County Water Agency	Kern	45.7	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	87,871	134,959	—	—	—
—	—	—	—	Water Enterprise	157,598,106	161,871,056	32,778,056	—	—
Kern Delta Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,794,590	5,600,267	8,065,000	—	—
Kern Mosquito and Vector Control	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	4,270,929	4,431,648	—	—	—
Kern River Valley Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	233,529	228,731	24,565	—	—
Kern Sanitation Authority (Kern)	Kern	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,669,598	3,085,493	—	—	—
Kern Valley Hospital District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	21,356,158	21,659,168	13,605,000	—	—
Kern Valley Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	41	—	—	—	—
Kern Water Bank Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,096,091	13,371,774	23,948,421	—	—
Kern-Tulare Water District	Kern	41.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Kern-Tulare Water District — (continued)	Kern	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 7,720,406	\$ 6,103,438	\$ —	\$ —	\$ —
Kettleman City Community Services District	Kings	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	451,721	419,775	—	—	—
—	—	—	—	Water Enterprise	519,875	376,167	218,300	—	—
Keyes Community Services District	Stanislaus	5.1	0	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,924	26,344	—	—	—
—	—	—	—	Waste Disposal Enterprise	671,959	659,734	857,251	—	—
—	—	—	—	Water Enterprise	586,762	453,067	51,045	—	—
Keyes Fire Protection District	Stanislaus	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	265,097	229,401	235,731	—	—
Keystone Cemetery District	Yuba	4.	0	—	—	—	—	203,571	29,141
—	—	—	—	Cemetery	35,086	38,498	—	—	—
Kimsheew Cemetery District	Butte	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	102,571	98,499	—	—	—
King City Cemetery District	Monterey	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	251,422	205,284	—	—	—
Kings County Area Public Transit Agency	Kings	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	13,883,497	10,853,411	1,435,062	—	—
Kings County Lighting Assessment District	Kings	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	71,617	33,894	—	—	—
Kings County Self-Insured Schools District	Kings	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,028,344	2,360,842	—	—	—
Kings County Waste Management Authority	Kings	50.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,516,670	5,941,890	5,950,000	—	—
Kings County Water District	Kings	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,687,171	1,992,104	892,544	—	—
Kings Mosquito Abatement District	Kings	21.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	1,768,880	1,650,865	—	—	—
Kings River Conservation District	Fresno	46.2	0	—	—	—	—	1,734,965	884,796
—	—	—	—	Electric Enterprise	24,304,598	18,969,871	68,865,881	—	—
—	—	—	—	Flood Control and Water Conservation	4,354,725	5,297,479	—	—	—
Kings River Water District	Fresno	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	225,808	243,229	—	—	—
Kingsburg Cemetery District	Fresno	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	545,271	367,536	—	—	—
Kingsburg Financing Authority	Fresno	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	421,964	723,854	6,575,000	—	—
Kingsburg Hospital District	Tulare	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	2,683,881	2,532,365	898,959	—	—
Kingsbury Greens Community Services District	Nevada	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,970	20,197	—	—	—
King-Tulare Area Agency on Aging	Tulare	50.	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
King-Tulare Area Agency on Aging — (continued)	Tulare	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Local and Regional Planning or Development	\$ 3,781,720	\$ 3,781,720	\$ —	—	—
Kinneola Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,104,019	1,105,182	—	—	—
Kirkwood Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,805	4,390	—	—	—
Kirkwood Maintenance District No. 1 (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	63,293	42,327	—	—	—
Kirkwood Meadows Public Utilities District	Alpine	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	109,604	305,471	—	—	—
—	—	—	—	Pest Control	5,307	5,307	—	—	—
—	—	—	—	Recreation and Park	12,700	11,440	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,821,524	1,740,369	2,276,471	—	—
—	—	—	—	Water Enterprise	671,956	419,550	—	—	—
Kirkwood Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	14,840	13,226	—	—	—
Klamath Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	86,531	68,846	—	—	—
—	—	—	—	Water Enterprise	52,726	24,670	—	—	—
Klamath Fire Protection District No. 5	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	107,466	113,666	—	—	—
Kneeland Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	26,605	27,137	—	—	—
Knights Ferry Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,483	2,480	—	—	—
Knights Ferry Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	64,138	54,646	8,035	—	—
Knights Landing Cemetery District	Yolo	4.	O	—	—	—	—	259,886	23,125
—	—	—	—	Cemetery	31,268	18,335	—	—	—
Knights Landing Community Services District	Yolo	5.1	O	—	—	—	—	81,844	12,308
—	—	—	—	Lighting and Lighting Maintenance	11,035	7,537	—	—	—
—	—	—	—	Recreation and Park	—	347	—	—	—
—	—	—	—	Waste Disposal Enterprise	100,884	140,624	—	—	—
—	—	—	—	Water Enterprise	107,772	116,291	32,734	—	—
Knights Landing Fire Protection District	Yolo	7.	O	—	—	—	—	334,529	63,510
—	—	—	—	Fire Protection	301,565	481,192	105,556	—	—
Knights Landing Ridge Drainage District (Yolo)	Yolo	6.3	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	98,623	68,462	—	—	—
Knightsen Town Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	27,343	9,039	—	—	—
Knolls Property Owners Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,953	—	—	—	—
Konocti County Water District	Lake	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Konocti County Water District — (continued)	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 1,229,031	\$ 1,251,193	\$ 2,027,089	—	—
La Canada Flintridge Public Improvement Corporation	Los Angeles	54.	C	—	—	—	—	—	—
La Canada Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,629,875	4,053,181	—	—	—
La Habra Civic Improvement Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	722,244	2,886,166	11,080,000	—	—
La Habra Heights County Water District	Los Angeles	42.	O	—	—	—	—	624,787	—
—	—	—	—	Water Enterprise	3,464,168	3,380,705	741,467	—	—
La Honda Lighting Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	17,401	5,816	—	—	—
La Mirada Public Financing Authority	Los Angeles	50.	C	Inactive	—	—	—	—	—
La Porte Fire Protection District	Plumas	7.	O	—	—	—	—	25,454	17,815
—	—	—	—	Fire Protection	18,206	23,964	—	—	—
La Puente Valley County Water	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,643,018	4,132,963	—	—	—
La Selva Beach Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	233,475	93,930
—	—	—	—	Recreation and Park	125,389	131,327	—	—	—
Ladera Recreation District	San Mateo	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	639,274	548,395	—	—	—
LaGrande Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	455,589	476,795	—	—	—
Laguna Beach County Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,555,078	10,119,674	—	—	—
Laguna County Sanitation District (Santa Barbara)	Santa Barbara	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,233,469	5,677,835	6,690,767	—	—
Laguna Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	936,315	786,049	391,190	—	—
Laguna Water District	Merced	41.	O	Inactive	—	—	—	—	—
Lake Arrowhead Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,682,747	7,881,313	29,685,000	—	—
—	—	—	—	Water Enterprise	5,487,422	6,689,128	6,654,829	—	—
Lake Berryessa Resort Improvement District	Napa	27.5	S	—	—	—	—	385,964	291,666
—	—	—	—	Waste Disposal Enterprise	719,800	464,192	—	—	—
—	—	—	—	Water Enterprise	543,007	318,088	—	—	—
Lake Canyon Community Services District	Santa Clara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	71,203	117,751	205,000	—	—
Lake City Cemetery District	Modoc	4.	O	—	—	—	—	6,848	5,829
—	—	—	—	Cemetery	9,110	5,829	—	—	—
Lake City Fire Protection District	Modoc	7.	O	—	—	—	—	6,020	1,641
—	—	—	—	Fire Protection	46,176	1,641	—	—	—
Lake County Air Quality Management District	Lake	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	758,112	601,619	—	—	—
Lake County Fire Protection District	Lake	7.	O	—	—	—	—	1,706,049	713,763

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lake County Fire Protection District — (continued)	Lake	7.	O	—	—	—	—	\$ 1,706,049	\$ 713,763
—	—	—	—	Ambulance Service	\$ 877,599	\$ 806,092	\$ —	—	—
—	—	—	—	Fire Protection	1,900,655	2,097,395	488,020	—	—
Lake County Flood Control and Water Conservation District	Lake	8.9	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,241,275	1,177,057	—	—	—
Lake County Sanitation District	Lake	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,095,990	5,893,450	546,000	—	—
Lake County Vector Control District	Lake	21.	O	—	—	—	—	2,901,617	1,184,681
—	—	—	—	Pest Control	1,631,198	1,145,680	—	—	—
Lake Cuyamaca Recreation and Park District	San Diego	27.3	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	860,362	848,362	—	—	—
Lake Don Pedro Community Services District	Mariposa	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,198,232	1,807,330	1,463,899	—	—
Lake Elsinore and San Jacinto Watersheds Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	831,555	719,666	—	—	—
Lake Elsinore Public Finance Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,999,512	9,325,826	108,870,000	—	—
Lake Elsinore Recreation Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	387,251	389,588	13,740,000	—	—
Lake Forest Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	25,269	17,085	—	—	—
Lake Hemet Municipal Water District	Riverside	44.	O	—	—	—	—	3,863,981	1,466,165
—	—	—	—	Electric Enterprise	—	2,124	—	—	—
—	—	—	—	Recreation and Park	1,270,022	1,523,595	—	—	—
—	—	—	—	Waste Disposal Enterprise	803,936	439,276	—	—	—
—	—	—	—	Water Enterprise	13,785,861	12,281,775	8,385,188	—	—
Lake Madrone Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	188,847	175,261	31,326	—	—
Lake of the Pines Ranchos Road Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	52,430	23,628	—	—	—
Lake Oroville Area Public Utility District	Butte	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,480,782	1,934,443	4,720,000	—	—
Lake Park Maintenance (Napa)	Napa	19.	C	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	125,254	9,170	—	—	—
Lake Pillsbury Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	47,536	49,882	—	—	—
Lake Shastina Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	127,836	121,854	—	—	—
—	—	—	—	Governmental Services	63,846	50,400	557,434	—	—
—	—	—	—	Police Protection and Personal Safety	377,564	339,209	—	—	—
—	—	—	—	Waste Disposal Enterprise	384,759	459,347	—	—	—
—	—	—	—	Water Enterprise	482,381	442,014	—	—	—
Lake Sherwood Community Services District	Ventura	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,781,412	1,579,850	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lake Transit Authority	Lake	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	\$ 2,223,519	\$ 2,561,106	\$ —	—	—
Lake Valley Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,184,540	5,291,340	—	—	—
Lakehead Lighting District (Shasta)	Shasta	19.	S	—	—	—	—	3,976	624
—	—	—	—	Lighting and Lighting Maintenance	647	401	—	—	—
Lakeport Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	870,600	1,047,324	—	—	—
—	—	—	—	Fire Protection	1,107,333	1,423,419	152,102	—	—
Lakeside County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,382,755	4,291,526	—	—	—
Lakeside Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,235,674	13,468,430	7,340,000	—	—
Lakeside Irrigation Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,780,095	1,161,281	—	—	—
Lakeside Water District	San Diego	52.	O	—	—	—	—	664,974	386,139
—	—	—	—	Water Enterprise	6,879,123	5,826,213	—	—	—
Lakeview Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,348	7,794	—	—	—
Lakeview Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,682	1,697	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Lakewood Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
Lambert Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,783	5,283	—	—	—
Lamont Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,027,895	1,262,803	4,465,000	—	—
—	—	—	—	Water Enterprise	2,087,481	1,494,427	—	—	—
Lamont Storm Water District (Kern)	Kern	37.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	12,453	16,959	—	—	—
Lanare Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,260	650	—	—	—
—	—	—	—	Water Enterprise	105,968	105,402	6,552	—	—
Lancaster Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	269,746	249,266	—	—	—
Landscape Maintenance District No. 1 (Merced)	Merced	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,365	446	—	—	—
Las Gallinas Valley Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,801,525	6,256,045	8,550,000	—	—
Las Virgenes Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,875,741	17,423,233	29,415,000	—	—
—	—	—	—	Water Enterprise	28,717,552	30,991,835	—	—	—
Lassen County Air Pollution Control District	Lassen	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	357,786	374,836	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lassen County Water Works District No. 1	Lassen	49.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 53,639	\$ 60,270	\$ 3,000	—	—
—	—	—	—	Water Enterprise	70,509	84,085	83,510	—	—
Lassen Library District	Lassen	17.2	O	—	—	—	—	576,256	116,549
—	—	—	—	Library Services	175,195	184,401	200,000	—	—
Lassen Municipal Utility District	Lassen	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	21,411,894	18,194,557	2,705,000	—	—
Lassen Pines Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Lassen-Modoc County Flood Control and Water Conservation District	Lassen	8.10	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	10,466	25,745	—	—	—
Last Chance Creek Water District	Plumas	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,464	222,136	—	—	—
Lathrop-Manteca Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,860,942	5,373,652	33,476	—	—
Laton Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	14,177	—	—	—	—
—	—	—	—	Fire Protection	56,744	50,845	—	—	—
—	—	—	—	Waste Disposal Enterprise	405,788	332,564	24,742	—	—
—	—	—	—	Water Enterprise	175,443	244,940	—	—	—
Latrobe Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	573,773	480,134	—	—	—
Lava Beds - Butte Valley Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	42,425	53,216	—	—	—
Lawndale Lighting District	Los Angeles	18.	S	—	—	—	—	2,247,257	453,602
—	—	—	—	Lighting and Lighting Maintenance	457,071	292,692	—	—	—
Lawndale Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16,579	337,207	20,545,000	—	—
Laytonville County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	407,150	573,236	1,247,000	—	—
Laytonville Lighting District	Mendocino	18.	S	—	—	—	—	27,899	4,155
—	—	—	—	Lighting and Lighting Maintenance	4,547	4,155	—	—	—
Le Grand Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	289,605	347,423	—	—	—
—	—	—	—	Water Enterprise	245,484	262,157	1,300,875	—	—
Le Grand-Athlone Water District	Merced	41.	O	—	—	—	—	55,699	—
—	—	—	—	Water Enterprise	307,702	303,430	—	—	—
Leavitt Lake Community Service District	Lassen	5.1	O	—	—	—	—	9,843	8,176
—	—	—	—	Recreation and Park	17,767	18,307	—	—	—
—	—	—	—	Waste Disposal Enterprise	112,639	138,270	124,439	—	—
—	—	—	—	Water Enterprise	125,868	124,664	323,618	—	—
Lebec County Water District	Kern	42.	O	—	—	—	—	45,459	45,459
—	—	—	—	Water Enterprise	378,723	359,233	—	—	—
Lee Lake Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,602,734	2,220,368	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lee Lake Water District — (continued)	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 4,856,935	\$ 3,902,937	\$ —	\$ —	\$ —
Lee Vining Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	77,341	45,587	—	—	—
Lee Vining Public Utility District	Mono	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	119,914	60,653	—	—	—
Leggett Valley Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	34,158	42,556	—	—	—
Leland Meadow Water District	Tuolumne	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	51,180	31,452	—	—	—
—	—	—	—	Water Enterprise	32,865	55,911	86,667	—	—
Lemon Cove Sanitary District (Tulare)	Tulare	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,660	8,970	—	—	—
—	—	—	—	Water Enterprise	7,603	11,177	—	—	—
Lemon Grove County Sanitation District (San Diego)	San Diego	31.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,214,948	3,796,283	—	—	—
Lemon Grove Roadway Lighting District	San Diego	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	241,979	200,358	—	—	—
Lemoore Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	858,355	718,152	—	—	—
Lemoore Financing Authority	Kings	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,986,869	1,864,019	25,060,000	—	—
Lemoore Irrigation District	Kings	52.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Lennox Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	—	20,245
—	—	—	—	Waste Disposal Enterprise	1,546,628	1,455,320	—	—	—
Leucadia Wastewater District	San Diego	42.	O	—	—	—	—	58,360,757	1,496,698
—	—	—	—	Waste Disposal Enterprise	9,263,461	10,189,636	2,968,130	—	—
Levee District No. 1 (Glenn)	Glenn	16.5	O	—	—	—	—	101,046	15,194
—	—	—	—	Land Reclamation and Levee Maintenance	15,193	12,292	—	—	—
Levee District No. 1 (Sutter)	Sutter	16.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,219,528	10,146,042	—	—	—
Levee District No. 1 (Tulare)	Tulare	16.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,698	—	—	—	—
Levee District No. 2 (Glenn)	Glenn	16.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	15,292	6,782	—	—	—
Levee District No. 2 (Tulare)	Tulare	16.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	192	—	—	—	—
Levee District No. 3 (Glenn)	Glenn	16.5	O	—	—	—	—	247,463	14,746
—	—	—	—	Land Reclamation and Levee Maintenance	14,746	20,366	—	—	—
Levee District No. 9 (Sutter)	Sutter	16.9	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	84,782	49,408	—	—	—
Lewis Creek Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	76,975	169,904	—	—	—
Lewiston Community Services District	Trinity	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lewiston Community Services District — (continued)	Trinity	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 138,244	\$ 147,517	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,670	2,670	—	—	—
—	—	—	—	Recreation and Park	29,253	29,253	—	—	—
Liberty Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	868,851	957,620	9,180	—	—
Liberty Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,334	35,084	—	—	—
Lighting District No. 2-Oakhurst Area (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,825	3,989	—	—	—
Likely Cemetery District	Modoc	4.	O	—	—	—	—	11,410	19,738
—	—	—	—	Cemetery	15,475	19,737	—	—	—
Likely Fire Protection District	Modoc	7.	O	—	—	—	—	26,917	28,375
—	—	—	—	Fire Protection	44,998	28,375	—	—	—
Lincoln Fire Protection District	San Joaquin	7.	O	—	—	—	—	6,220,973	1,302,266
—	—	—	—	Fire Protection	1,409,776	1,302,266	—	—	—
Lincoln Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	36,646	36,646	—	—	—
—	—	—	—	Water Enterprise	1,382,983	1,335,845	—	—	—
Linda County Water District	Yuba	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,079,886	1,702,793	7,376,132	—	—
—	—	—	—	Water Enterprise	1,819,791	1,381,766	—	—	—
Linda Fire Protection District	Yuba	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,339,731	2,754,766	—	—	—
Linda Street Lighting District (Yuba)	Yuba	19.	S	—	—	—	—	301,819	111,525
—	—	—	—	Lighting and Lighting Maintenance	111,563	93,307	—	—	—
Linden County Water District	San Joaquin	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	187,113	217,868	—	—	—
—	—	—	—	Water Enterprise	305,535	342,653	78,000	—	—
Linden Lighting District	San Joaquin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,610	15,314	—	—	—
Linden-Peters Fire Protection District	San Joaquin	7.	O	—	—	—	—	2,697,205	1,703,476
—	—	—	—	Fire Protection	1,701,122	1,703,476	154,066	—	—
Lindmore Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,158,430	3,532,277	—	—	—
Lindsay - Strathmore Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	211,173	242,412	—	—	—
Lindsay - Strathmore Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	143,544	162,334	—	—	—
Lindsay Local Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	527,169	1,386,246	5,000	—	—
Lindsay-Strathmore Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,624,927	4,773,183	482,265	—	—
Linne Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Linne Community Services District — (continued)	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	60,632	\$ 14,419	\$ —	—	—
Lions Gate Community Services District	Santa Clara	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	711,675	618,154	—	—	—
Little Lake Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	243,504	217,572	—	—	—
Little Lake Fire Protection District	Mendocino	7.	O	—	—	—	—	865,644	764,532
—	—	—	—	Fire Protection	947,707	1,052,681	427,535	—	—
Little Valley Community Services District	Lassen	5.1	O	—	—	—	—	—	—
Little Rock Creek Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,554,333	2,052,654	1,696,070	—	—
Live Oak Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	222,385	200,880	318	—	—
Livermore Area Recreation and Park District	Alameda	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	16,719,975	17,667,622	655,334	—	—
Livermore Capital Projects Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,795,973	4,743,651	70,630,000	—	—
Livermore-Amador Valley Transit Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	11,143,305	11,143,305	—	—	—
—	—	—	—	Transit Enterprise	1,766,627	1,766,627	—	—	—
Livermore-Amador Valley Water Management Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,325,376	12,889,374	128,015,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Local Agency Workers Compensation Excess Joint Powers Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	12,885,101	6,762,516	—	—	—
Lockeford Community Services District	San Joaquin	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	314,777	350,149	—	—	—
—	—	—	—	Water Enterprise	398,044	283,184	—	—	—
Lockeford Lighting District	San Joaquin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,021	15,704	—	—	—
Lockeford Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,265	1,265	—	—	—
—	—	—	—	Water Enterprise	2,784	2,857	—	—	—
Lockeford Protection District No. 1 (San Joaquin)	San Joaquin	16.3	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	5,423	3,436	—	—	—
Lockwood Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	220,504	117,180	184,179	—	—
Loleta Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	247,980	208,175	—	—	—
—	—	—	—	Water Enterprise	1,116,443	97,305	—	—	—
Loleta Fire Protection District	Humboldt	7.	O	—	—	—	—	546,756	95,916
—	—	—	—	Fire Protection	95,916	135,306	175,168	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Loleta Lighting District	Humboldt	18.	S	—	—	—	—	\$ 25,681	\$ 7,136
—	—	—	—	Lighting and Lighting Maintenance	\$ 7,136	\$ 4,817	—	—	—
Loma Prieta Resource Conservation District	Santa Clara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	66,860	67,545	—	—	—
Loma Rica-Browns Valley Community Service District	Yuba	5.1	O	—	—	—	—	319,940	244,087
—	—	—	—	Fire Protection	373,232	332,155	—	—	—
Loma Serena Street Lighting Maintenance District (Santa Clara)	Santa Clara	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,755	2,259	—	—	—
Lompico County Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	484,084	572,226	535,319	—	—
Lompoc Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	569,028	473,236	—	—	—
Lompoc Hospital District	Santa Barbara	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	48,556,381	44,142,161	81,223,512	—	—
London Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	777,847	116,549	125,800	—	—
—	—	—	—	Water Enterprise	267,103	169,741	—	—	—
Lone Pine Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	221,946	149,178	—	—	—
Lone Pine Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	159,308	202,309	179,968	—	—
—	—	—	—	Fire Protection	226,251	196,959	—	—	—
Lone Pine Lighting District	Inyo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,371	9,218	—	—	—
Long Beach Harbor Facilities Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
Long Beach Public Transportation Company	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	68,762,685	85,282,027	—	—	—
—	—	—	—	Transit Enterprise	1,129,707	1,129,707	—	—	—
Long Valley Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	231,948	240,896	—	—	—
Long Valley Fire Protection District (Mendocino)	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	174,066	196,122	—	—	—
—	—	—	—	Fire Protection	288,592	361,224	146,215	—	—
Long Valley Fire Protection District (Mono)	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	356,756	509,869	—	—	—
Long Valley Groundwater Management District	Lassen	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1	—	—	—	—
Longden Lighting District	Los Angeles	18.	S	—	—	—	—	238,174	31,609
—	—	—	—	Lighting and Lighting Maintenance	36,023	38,493	—	—	—
Lookout Cemetery District	Modoc	4.	O	—	—	—	—	9,285	7,941
—	—	—	—	Cemetery	9,848	7,940	—	—	—
Lookout Fire Protection District	Modoc	7.	O	—	—	—	—	9,232	27,805
—	—	—	—	Fire Protection	12,051	27,805	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lookout Pest Abatement District	Modoc	23.	O	—	—	—	—	\$ 4,239	\$ 45
—	—	—	—	Pest Control	\$ 3,123	\$ 45	\$ —	—	—
Loomis Acres Unit No. 4 Maintenance District (Placer)	Placer	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,248	50	—	—	—
Loomis Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,432,713	1,131,866	—	—	—
Los Alamos Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	32,609	24,005	—	—	—
Los Alamos Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	476,556	409,027	—	—	—
—	—	—	—	Water Enterprise	609,456	497,309	1,074,090	—	—
Los Altos Hills County Fire District	Santa Clara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,826,370	9,019,397	—	—	—
Los Angeles Convention and Exhibition Center Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	71,575,837	71,196,208	480,870,000	—	—
Los Angeles County Capital Asset Leasing Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	23,753,308	67,637,441	40,085,000	—	—
Los Angeles County Courthouse Corporation	Los Angeles	54.	O	—	—	—	—	—	—
Los Angeles County Flood Control District	Los Angeles	8.11	S	—	—	—	—	428,822,550	99,096,172
—	—	—	—	Flood Control and Water Conservation	248,039,362	278,737,513	—	—	—
Los Angeles County Metropolitan Transit Authority	Los Angeles	38.5	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,225,590,472	1,808,257,348	3,949,024,351	—	—
Los Angeles County Public Works Financing Authority	Los Angeles	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	54,985,366	55,028,898	292,270,000	—	—
Los Angeles County Regional Park and Open Space District	Los Angeles	27.2	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	85,353,979	78,687,094	222,660,000	—	—
Los Angeles County Schools Regionalized Business Services	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16,152,605	12,153,805	124,275,649	—	—
Los Angeles County West Vector Control District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	4,024,812	4,988,077	—	—	—
Los Angeles Harbor Improvement Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
Los Angeles Homeless Services Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	63,077,740	63,065,221	—	—	—
Los Angeles Memorial Coliseum Commission	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,938,080	9,680,813	—	—	—
Los Angeles State Building Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	22,958,666	33,032,870	53,455,000	—	—
Los Angeles Unified School District Financial Services Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
Los Banos Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	327,249	353,439	—	—	—
Los Banos Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	558	713	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Los Carneros Water District	Napa	41.	0	Inactive	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 166,685	\$ 84,577	\$ —	—	—
Los Cerritos Wetlands Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	45,000	23,472	—	—	—
Los Medanos Community Hospital District	Contra Costa	14.	0	—	—	—	—	—	—
—	—	—	—	Health	867,975	725,870	993,589	—	—
Los Medanos Community Hospital District Hospital Building Corporation	Contra Costa	54.	0	Inactive	—	—	—	—	—
Los Molinos Cemetery District	Tehama	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	63,506	50,021	—	—	—
Los Molinos Community Services District	Tehama	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	312,138	307,756	777,000	—	—
Los Molinos Lighting District	Tehama	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	12,415	7,778	—	—	—
Los Osos Community Services District	San Luis Obispo	5.1	0	—	—	—	—	7,140,486	2,477,457
—	—	—	—	Drainage and Drainage Maintenance	100,866	79,231	—	—	—
—	—	—	—	Fire Protection	2,188,379	1,974,096	22,581	—	—
—	—	—	—	Recreation and Park	1,888	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,387,461	1,140,374	22,461,144	—	—
—	—	—	—	Water Enterprise	1,704,260	1,873,488	4,642,522	—	—
Los Trancos County Water District	San Mateo	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	258,168	269,344	617,762	—	—
Lost Hills Utility District (Kern)	Kern	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	149,491	161,773	166,000	—	—
—	—	—	—	Water Enterprise	637,176	733,760	2,348,252	—	—
Lost Hills Water District	Kern	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,734,044	16,341,869	1,394,592	—	—
Lower Cosumnes Resource Conservation District	Sacramento	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	12,356	9,032	—	—	—
Lower Lake Cemetery District	Lake	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	184,092	197,020	—	—	—
Lower Lake Lighting District	Lake	18.	S	—	—	—	—	54,572	15,235
—	—	—	—	Lighting and Lighting Maintenance	15,238	14,209	—	—	—
Lower San Joaquin Levee District (Merced)	Merced	16.8	0	—	—	—	—	2,129,534	873,537
—	—	—	—	Flood Control and Water Conservation	880,148	862,753	—	—	—
Lower Sweetwater Fire Protection District	San Diego	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	338,085	194,593	—	—	—
Lower Tule River Irrigation District	Tulare	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,965,780	10,335,541	185,883	—	—
Lucerne Lighting District	Lake	18.	S	—	—	—	—	99,390	19,015
—	—	—	—	Lighting and Lighting Maintenance	19,020	18,571	—	—	—
Lynn Park Acres Community Services District	Calaveras	5.1	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,467	3,114	—	—	—
Madeline Fire Protection District	Lassen	7.	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Madeline Fire Protection District — (continued)	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 7,756	\$ 6,640	\$ —	—	—
Madera Cemetery District	Madera	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,041,364	1,951,624	—	—	—
Madera County Economic Development Commission	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	554,429	520,795	—	—	—
Madera County Flood Control and Water Conservation	Madera	8.37	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	180,516	160,919	—	—	—
Madera County Mosquito and Vector Control District	Madera	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,460,973	1,546,158	—	—	—
Madera Industrial Fire Protection District	Madera	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	865	39	—	—	—
Madera Irrigation District	Madera	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,101,093	177,923	—	—	—
—	—	—	—	Water Enterprise	14,017,479	18,043,114	40,341,057	—	—
Madera Resource Conservation District	Madera	36.1	S	—	—	—	—	—	—
—	—	—	—	Resource Conservation	752	2,453	—	—	—
Madera Water District	Madera	45.33	O	—	—	—	—	—	—
Madera-Chowchilla Power Authority	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,466,837	1,484,368	1,315,000	—	—
Madera-Mariposa Schools Insurance Group	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	104	7,250	—	—	—
Madison Community Services District	Yolo	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,533	2,765	—	—	—
—	—	—	—	Recreation and Park	70,037	6,430	—	—	—
—	—	—	—	Waste Disposal Enterprise	120,154	117,143	—	—	—
—	—	—	—	Water Enterprise	100,760	233,653	55,613	—	—
Madison Fire Protection District	Yolo	7.	O	—	—	—	—	462,259	110,415
—	—	—	—	Fire Protection	142,744	116,495	87,675	—	—
Madrone Acres Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	16,471	7,522	—	—	—
Madrone Park Circle Permanent Road Division	Marin	29.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3	—	—	—	—
Maine Prairie Water District	Solano	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	503,468	511,541	—	—	—
Maintenance District No. 1 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,014	7,454	—	—	—
—	—	—	—	Water Enterprise	27,183	9,643	—	—	—
Maintenance District No. 1 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	103,432	87,536	157,926	—	—
Maintenance District No. 1 (Mariposa)	Mariposa	19.	S	—	—	—	—	428,694	141,102
—	—	—	—	Streets and Roads - Construction and Maintenance	172,307	143,548	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 1 (Mariposa) — (continued)	Mariposa	19.	S	—	—	—	—	\$ 428,694	\$ 141,102
—	—	—	—	Waste Disposal Enterprise	\$ 272,564	\$ 195,590	\$ 2,893,000	—	—
—	—	—	—	Water Enterprise	128,738	106,015	—	—	—
Maintenance District No. 10 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	485,260	290,603	—	—	—
—	—	—	—	Water Enterprise	615,619	359,736	—	—	—
Maintenance District No. 100 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	723	6	—	—	—
Maintenance District No. 101 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,041	19,915	—	—	—
Maintenance District No. 103 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	884	203	—	—	—
Maintenance District No. 104 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	724	143	—	—	—
Maintenance District No. 106 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	913	122	—	—	—
Maintenance District No. 107 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	921	8	—	—	—
Maintenance District No. 108 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,012	6	—	—	—
Maintenance District No. 11 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,442	3,106	—	—	—
Maintenance District No. 115 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,502	800	—	—	—
Maintenance District No. 116 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,086	—	—	—	—
Maintenance District No. 13 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	61,855	14,493	—	—	—
Maintenance District No. 14 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	43,611	5,486	—	—	—
Maintenance District No. 15 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,893	1,241	—	—	—
Maintenance District No. 16 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 16 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	7,026	967	—	—	—
Maintenance District No. 17 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	59,294	34,630	—	—	—
Maintenance District No. 18 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,007	964	—	—	—
Maintenance District No. 19 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	84,546	108,740	—	—	—
—	—	—	—	Water Enterprise	92,877	160,331	—	—	—
Maintenance District No. 2 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,406	1,820	—	—	—
Maintenance District No. 20 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	879	887	—	—	—
Maintenance District No. 21 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	223,504	231,607	—	—	—
Maintenance District No. 22 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,203,774	995,972	—	—	—
Maintenance District No. 23 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,682	999	—	—	—
Maintenance District No. 24 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	45,348	49,505	—	—	—
—	—	—	—	Water Enterprise	48,965	21,748	—	—	—
Maintenance District No. 25 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,747	651	—	—	—
Maintenance District No. 26 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,789	2,831	—	—	—
Maintenance District No. 27 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	123,451	128,301	—	—	—
Maintenance District No. 28 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,448	7,513	—	—	—
—	—	—	—	Water Enterprise	13,153	10,479	—	—	—
Maintenance District No. 29 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,279	6,200	—	—	—
Maintenance District No. 3 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,946	12,633	—	—	—
—	—	—	—	Water Enterprise	9,601	24,524	—	—	—
Maintenance District No. 30 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 30 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	53,840	13,614	—	—	—
Maintenance District No. 31 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,399	1,929	—	—	—
Maintenance District No. 32 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	34,141	7,280	—	—	—
Maintenance District No. 33 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	59,502	82,044	—	—	—
Maintenance District No. 35 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,096	36,067	—	—	—
Maintenance District No. 36 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,745	3,559	—	—	—
—	—	—	—	Water Enterprise	9,640	12,151	—	—	—
Maintenance District No. 37 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	53,666	39,749	44,500	—	—
—	—	—	—	Water Enterprise	56,775	41,280	—	—	—
Maintenance District No. 38 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,851	16,813	—	—	—
Maintenance District No. 39 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,304	350	—	—	—
Maintenance District No. 4 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,667	1,238	—	—	—
Maintenance District No. 40 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	14,631	17,148	—	—	—
Maintenance District No. 41 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,326	9,324	—	—	—
Maintenance District No. 42 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,373	22,071	—	—	—
Maintenance District No. 43 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	32,269	30,826	—	—	—
Maintenance District No. 44 (Madera)	Madera	19.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,167	683	—	—	—
Maintenance District No. 45 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,603	10,614	—	—	—
Maintenance District No. 46 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	124,039	84,101	—	—	—
Maintenance District No. 47 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 47 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	7,630	\$ 1,214	\$ —	—	—
Maintenance District No. 48 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,749	6,987	—	—	—
Maintenance District No. 49 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,605	677	—	—	—
Maintenance District No. 5 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,102	1,330	—	—	—
Maintenance District No. 5 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,993	26,705	—	—	—
Maintenance District No. 50 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,851	681	—	—	—
Maintenance District No. 51 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,172	10,453	—	—	—
Maintenance District No. 52 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,452	4	—	—	—
Maintenance District No. 53 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,199	2,704	—	—	—
Maintenance District No. 54 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,876	1,420	—	—	—
Maintenance District No. 55 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,055	2,952	—	—	—
Maintenance District No. 56 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,009	15	—	—	—
Maintenance District No. 57 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,095	23	—	—	—
Maintenance District No. 58 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,550	20,213	—	—	—
Maintenance District No. 59 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,121	97	—	—	—
Maintenance District No. 6 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,502	1,080	—	—	—
Maintenance District No. 6 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	75,347	54,479	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 6 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 73,311	\$ 17,407	\$ —	—	—
Maintenance District No. 60 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,600	—	—	—	—
—	—	—	—	Water Enterprise	40,085	23,115	—	—	—
Maintenance District No. 61 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,455	564	—	—	—
Maintenance District No. 62 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,954	1,209	—	—	—
Maintenance District No. 63 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	57,672	42,447	—	—	—
Maintenance District No. 64 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,167	303	—	—	—
Maintenance District No. 65 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,713	7,077	—	—	—
Maintenance District No. 66 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,766	1,366	—	—	—
Maintenance District No. 67 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,690	19	—	—	—
Maintenance District No. 68 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8	—	—	—	—
Maintenance District No. 69 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,186	194	—	—	—
Maintenance District No. 7 ( Fresno)	Fresno	28	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,613	—	—	—	—
Maintenance District No. 7 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	77,844	60,369	—	—	—
—	—	—	—	Water Enterprise	78,330	30,247	—	—	—
Maintenance District No. 70 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,689	804	—	—	—
Maintenance District No. 71 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,317	10,662	—	—	—
Maintenance District No. 72 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,191	15	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 73 (Madera)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	21,503	\$ 15,284	\$ —	—	—
—	—	—	—	Water Enterprise	58,514	60,637	—	—	—
Maintenance District No. 74 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,394	556	—	—	—
Maintenance District No. 75 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	951	95	—	—	—
Maintenance District No. 76 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,973	12,686	—	—	—
Maintenance District No. 77 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,565	188	—	—	—
Maintenance District No. 78 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,005	345	—	—	—
Maintenance District No. 79 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	542	28	—	—	—
Maintenance District No. 8 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	161,406	138,160	100,732	—	—
—	—	—	—	Water Enterprise	72,512	49,179	61,692	—	—
Maintenance District No. 80 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	726	152	—	—	—
Maintenance District No. 81 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,940	2,128	—	—	—
Maintenance District No. 82 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,093	446	—	—	—
Maintenance District No. 83 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,468	9	—	—	—
Maintenance District No. 84 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,521	14	—	—	—
Maintenance District No. 85 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	65,692	26,045	—	—	—
Maintenance District No. 86 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,683	648	—	—	—
Maintenance District No. 87 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	515	6	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 88 (Madera)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	827	12	—	—	—
Maintenance District No. 89 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,800	306	—	—	—
Maintenance District No. 9 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,081	3,420	—	—	—
Maintenance District No. 90 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,015	1,420	—	—	—
Maintenance District No. 91 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	629	250	—	—	—
Maintenance District No. 92 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,406	273	—	—	—
Maintenance District No. 93 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,935	9,283	—	—	—
Maintenance District No. 94 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	427	30	—	—	—
Maintenance District No. 95 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,850	419	—	—	—
—	—	—	—	Water Enterprise	29,059	21,604	—	—	—
Maintenance District No. 96 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	808	8	—	—	—
Maintenance District No. 97 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,343	1,230	—	—	—
Maintenance District No. 98 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	839	10	—	—	—
Maintenance District No. 99 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,003	164	—	—	—
Majestic Pines Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	460,863	392,499	527,379	—	—
Malaga County Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	329,511	361,657	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,256,788	1,078,706	880,977	—	—
—	—	—	—	Water Enterprise	1,005,748	778,579	262,399	—	—
Malibu Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	1,296,782	557,670
—	—	—	—	Waste Disposal Enterprise	1,096,666	1,053,238	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Malibu Lighting District	Los Angeles	18.	S	—	—	—	—	\$ 369,294	\$ 535,997
—	—	—	—	Lighting and Lighting Maintenance	\$ 541,036	\$ 128,651	\$ —	—	—
Mammoth County Water District	Mono	42.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,861,291	4,741,077	665,000	—	—
—	—	—	—	Water Enterprise	6,803,057	6,170,958	4,218,804	—	—
Mammoth Lakes Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	31,335	24,672	—	—	—
Mammoth Lakes Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,236,829	2,904,310	3,940,640	—	—
Mammoth Lakes Mosquito Abatement District	Mono	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	95,148	111,994	—	—	—
Mancini Park Homes Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,446	6,178	—	—	—
Manila Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	180,308	210,804	—	—	—
—	—	—	—	Waste Disposal Enterprise	197,604	219,607	—	—	—
—	—	—	—	Water Enterprise	198,053	189,296	95,608	—	—
Manton Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	48,586	34,414	—	—	—
Marble Mountain Homeowners Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,774	43,237	—	—	—
March Inland Port Airport Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	681,956	1,014,092	—	—	—
March Joint Powers Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	6,978,999	5,939,890	—	—	—
March Joint Powers Utilities Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	298,536	328,403	—	—	—
Mariana Ranchos County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	383,393	368,460	185,000	—	—
Marin City Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	624,247	641,814	—	—	—
Marin County Flood Control and Water Conservation District	Marin	8.12	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	8,053,811	5,484,744	2,246,667	—	—
Marin County Hazardous and Solid Waste Joint Powers Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,014,017	2,305,298	—	—	—
Marin County Lighting District	Marin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	822,456	655,240	—	—	—
Marin County Major Crimes Task Force	Marin	50.	O	—	—	—	—	—	—
Marin County Open Space District	Marin	27.2	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,652,355	6,554,595	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Marin County Resource Conservation District	Marin	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 655,421	\$ 637,886	\$ —	—	—
Marin County Transit District	Marin	38.7	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,139,215	5,465,196	—	—	—
—	—	—	—	Transit Enterprise	1,191,094	2,955,740	—	—	—
Marin County-Corte Madera Public Library Authority	Marin	50.	O	Inactive	—	—	—	—	—
Marin Emergency Radio Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,046,004	21,898,189	20,483,852	—	—
Marin Energy Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	3,748	792,534	1,290,000	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
Marin General Services Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	754,235	694,985	—	—	—
Marin Healthcare District	Marin	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	3,082,786	1,459,426	—	—	—
Marin Municipal Water	Marin	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	59,526,780	59,998,530	82,711,500	—	—
Marin Schools Insurance Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,912,753	9,195,773	—	—	—
Marin Telecommunications Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,752,041	3,986,968	—	—	—
Marin/Sonoma Mosquito and Vector Control District	Marin	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	7,409,495	7,250,007	—	—	—
Marina Coast Water District	Monterey	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,529,171	2,245,198	80,893	—	—
—	—	—	—	Water Enterprise	9,850,748	9,774,329	47,823,562	—	—
Marina Sewer Maintenance District	Los Angeles	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,683,870	809,312	—	—	—
Marinet Consortium Joint Powers Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	703,023	575,159	—	—	—
Marinwood Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,014,917	2,046,553	385,000	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,789	20,381	—	—	—
—	—	—	—	Recreation and Park	2,137,272	2,368,059	385,000	—	—
Mariposa County Resource Conservation District	Mariposa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	584,642	381,574	—	—	—
Mariposa County Water Agency	Mariposa	45.8	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	125,561	117,283	—	—	—
Mariposa Heights Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,808	1,954	—	—	—
Mariposa Lighting District	Mariposa	18.	S	—	—	—	—	91,261	51,723
—	—	—	—	Lighting and Lighting Maintenance	51,722	13,150	—	—	—
Mariposa Parking Maintenance District	Mariposa	22.1	S	—	—	—	—	76,744	5,539
—	—	—	—	Parking	5,663	10,035	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mariposa Public Utility District	Mariposa	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 310,627	\$ 290,351	\$ 410,610	—	—
—	—	—	—	Waste Disposal Enterprise	397,134	514,236	146,000	—	—
—	—	—	—	Water Enterprise	707,478	918,584	3,102,077	—	—
Mark Twain Hospital District	Calaveras	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	1,480,443	1,219,047	—	—	—
Markleeville Public Utility District	Alpine	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	39,036	40,142	—	—	—
Marshall Avenue Lighting District	Stanislaus	18	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,400	265	—	—	—
Martell County Service Area (Amador)	Amador	34.	S	Inactive	—	—	—	—	—
Martinez Schools Financing Corporation	Contra Costa	54.1	O	Inactive	—	—	—	—	—
Marvin-Chapel Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,204	6,011	—	—	—
Marys Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	37,990	42,421	—	—	—
Maurland Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	28,745	28,245	—	—	—
Maxwell Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	38,197	28,200	—	—	—
Maxwell Fire Protection District	Colusa	7.	O	—	—	—	—	348,788	90,435
—	—	—	—	Fire Protection	472,821	487,330	—	—	—
Maxwell Irrigation District	Colusa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,216,386	811,791	1,252,732	—	—
Maxwell Public Utility District	Colusa	40.1	O	—	—	—	—	188,301	104,557
—	—	—	—	Waste Disposal Enterprise	313,427	290,726	—	—	—
—	—	—	—	Water Enterprise	253,032	180,350	244,476	—	—
Maxwell Recreation and Park District	Colusa	27.1	O	—	—	—	—	62,789	13,133
—	—	—	—	Recreation and Park	15,372	3,530	—	—	—
Mayers Memorial Hospital District	Shasta	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	17,522,033	18,130,592	4,330,000	—	—
Mayten Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	54,552	79,933	—	—	—
McAllister Ranch Irrigation District	Kern	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	45,167	224,023	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
McArthur Fire Protection District	Shasta	7.	O	—	—	—	—	107,877	33,932
—	—	—	—	Fire Protection	36,034	33,349	—	—	—
McCloud Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	24,304	6,667	—	—	—
—	—	—	—	Fire Protection	127,096	144,238	—	—	—
—	—	—	—	Library Services	11,502	9,320	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	37,588	29,976	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
McCloud Community Services District — (continued)	Siskiyou	5.1	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 47,706	\$ 37,115	\$ —	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	41,021	25,569	—	—	—
—	—	—	—	Waste Disposal Enterprise	642,266	773,739	1,270,144	—	—
—	—	—	—	Water Enterprise	408,921	584,196	—	—	—
McFarland Recreation and Park District	Kern	27.1	0	—	—	—	—	1,753,381	428,433
—	—	—	—	Recreation and Park	843,509	746,177	—	—	—
McKinleyville Community Services District	Humboldt	5.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,183,208	1,334,318	324,201	—	—
—	—	—	—	Waste Disposal Enterprise	1,644,489	1,672,660	1,641,419	—	—
—	—	—	—	Water Enterprise	1,733,344	1,795,977	2,545,197	—	—
McKinney Water District	Placer	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	202,301	151,501	—	—	—
Meadow Valley Cemetery District	Plumas	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	16,280	61,252	—	—	—
Meadow Valley Fire Protection District	Plumas	7.	0	—	—	—	—	108,152	58,131
—	—	—	—	Fire Protection	220,744	53,944	—	—	—
Meadow Vista County Water District	Placer	42.	0	—	—	—	—	803,781	245,889
—	—	—	—	Water Enterprise	1,672,387	1,275,624	5,734,222	—	—
Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino	31.	S	—	—	—	—	5,571	533
—	—	—	—	Waste Disposal Enterprise	2,155	533	—	—	—
Meecham Ranch Road-Permanent Road Division	Calaveras	29.	S	Inactive	—	—	—	—	—
Meeks Bay Fire Protection District	El Dorado	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,674,644	1,450,551	—	—	—
Meiners Oaks County Water District	Ventura	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,002,673	891,983	—	—	—
Mel Mar Lighting District	Shasta	18.	S	Inactive	—	—	—	—	—
Mel Mar Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Melga Water District	Kings	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	538	—	—	—
Mendocino City Community Services District	Mendocino	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	771,126	694,464	674,677	—	—
Mendocino Coast Hospital District	Mendocino	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	43,357,315	43,282,899	12,725,107	—	—
Mendocino Coast Recreation and Park District	Mendocino	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,260,091	8,663,643	2,508,371	—	—
Mendocino County Air Quality Management District	Mendocino	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	970,737	911,519	—	—	—
Mendocino County Flood Control and Water Conservation Improvement District	Mendocino	8.13	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	379,865	257,891	—	—	—
Mendocino County Public Facilities Corporation	Mendocino	54.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,035,827	2,022,102	24,850,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mendocino County Resource Conservation District	Mendocino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	\$ 926,910	\$ 977,062	\$ —	\$ —	\$ —
Mendocino County Water Agency	Mendocino	8.13	S	—	—	—	—	687,843	581,665
—	—	—	—	Flood Control and Water Conservation	466,460	581,665	—	—	—
Mendocino County Waterworks District No. 2	Mendocino	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	146,799	159,160	—	—	—
Mendocino Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	334,099	312,659	—	—	—
Mendocino Transit Authority	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,606,567	4,356,688	—	—	—
—	—	—	—	Transit Enterprise	591,189	590,851	—	—	—
Mendocino-Little River Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	38,440	34,584	—	—	—
Mendota Joint Powers Financing Authority	Fresno	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	143,587	137,286	3,910,000	—	—
Menifee Valley Medical Center	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	42,025,387	46,531,308	18,749,837	—	—
Menlo Park Fire Protection District	San Mateo	7.	O	—	—	—	—	20,722,807	27,915,067
—	—	—	—	Fire Protection	32,451,601	39,672,528	13,874,834	—	—
Menlo Park Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	341,935	121,359	—	—	—
Merced Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	674,794	1,245,340	—	—	—
Merced County Mosquito Abatement	Merced	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,468,356	2,573,178	23,529	—	—
Merced County Regional Waste Management Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,751,815	8,910,590	30,950,000	—	—
Merced County Schools Insurance Group I	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,053,700	3,875,706	—	—	—
Merced Irrigation District	Merced	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	60,929,545	59,186,919	119,863,295	—	—
—	—	—	—	Water Enterprise	18,971,672	19,236,025	5,760,000	—	—
Mercy Springs Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	124,826	124,826	20,754	—	—
Merge Risk Management Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,526,554	5,650,093	—	—	—
Meridian Cemetery District	Sutter	4.	O	Inactive	—	—	—	—	—
Meridian Fire Protection	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	314,446	355,496	—	—	—
Merquin Cemetery District	Merced	4.	O	—	—	—	—	470,697	26,474
—	—	—	—	Cemetery	34,397	35,825	—	—	—
Merquin County Water District	Merced	42.	O	—	—	—	—	2,377,095	69,349
—	—	—	—	Drainage and Drainage Maintenance	618,463	521,701	—	—	—
Mesa Community Services District	Inyo	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mesa Community Services District — (continued)	Inyo	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 505	\$ 510	\$ —	—	—
Mesa Consolidated Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,736,404	22,826,982	14,576,086	—	—
Mesa Consolidated Water District Improvement Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	685,273	685,273	14,700,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Mesa Heights Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	2,043,538	423,622
—	—	—	—	Waste Disposal Enterprise	2,173,703	1,907,218	—	—	—
Mesa Water District	Madera	41.	O	—	—	—	—	—	—
Metro Wastewater JPA	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	210,733	197,158	—	—	—
Metropolitan Water District of Southern California	Los Angeles	43.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	18,279,544	10,380,494	—	—	—
—	—	—	—	Water Enterprise	1,288,322,533	1,202,139,219	4,874,660,203	—	—
Mettler County Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	88,785	79,570	—	—	—
Mid Peninsula Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,081,294	6,942,921	147,530	—	—
Mid Valley Water Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	51	2,230	—	—	—
Mid Valley Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,005	7,150	—	—	—
Middle Fork Project Finance Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	25,937	8,991,042	33,601,179	—	—
Middle River Community Service District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,986	12,402	—	—	—
Middletown Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	125,374	112,906	—	—	—
Middletown Lighting District	Lake	18.	S	—	—	—	—	42,455	14,101
—	—	—	—	Lighting and Lighting Maintenance	14,104	11,503	—	—	—
Midpeninsula Regional Open Space District	Santa Clara	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	31,761,891	32,075,808	5,755,210	—	—
Midpeninsula Regional Open Space District Financing Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,598	7,369,174	121,153,539	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
Midway City Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	4,839,556	78,088
—	—	—	—	Waste Disposal Enterprise	9,334,164	6,155,427	8,595,000	—	—
Midway Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	55,373	98,401	—	—	—
—	—	—	—	Water Enterprise	55,373	93,307	—	—	—
Midway Heights County Water District	Placer	42.	O	—	—	—	—	374,232	39,919
—	—	—	—	Water Enterprise	514,601	531,980	704,444	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Milford Fire Protection District	Lassen	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 37,193	\$ 33,046	—	—	—
Mill Creek Lane Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,770	6,725	—	—	—
Milview County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,280,498	1,020,323	1,896,147	—	—
Milville Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	57,291	65,602	—	—	—
Milville Masonic and Odd Fellows Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	97,583	82,091	—	—	—
Minter Field Airport District	Kern	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	1,627,907	1,850,905	—	—	—
—	—	—	—	Waste Disposal Enterprise	43,833	57,862	—	—	—
Mirabel Heights Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,300	561	—	—	—
Miraleste Recreation and Park District	Los Angeles	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	152,140	141,572	—	—	—
Miranda Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,361	39,570	—	—	—
—	—	—	—	Waste Disposal Enterprise	61,903	100,795	—	—	—
—	—	—	—	Water Enterprise	96,035	57,724	—	—	—
Mission Hills Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	505,611	539,940	—	—	—
—	—	—	—	Water Enterprise	750,088	899,804	—	—	—
Mission Lighting District	Santa Barbara	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,280	3,317	—	—	—
Mission Oaks Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,063,987	4,115,030	—	—	—
Mission Resource Conservation District	San Diego	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	759,739	869,562	—	—	—
Mission Springs Water District	Riverside	42.	O	—	—	—	—	60,950,107	14,606,711
—	—	—	—	Waste Disposal Enterprise	4,400,625	4,009,737	7,822,659	—	—
—	—	—	—	Water Enterprise	8,340,940	9,325,252	312,900	—	—
Mission Viejo Community Development Financing Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,116,568	3,108,949	53,047,326	—	—
Mission Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,138	2,980	—	—	—
Mission-Soledad Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	180,443	172,620	—	—	—
Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	303,979	351,595	—	—	—
Modesto Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Modesto Irrigation District — (continued)	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	\$ 332,933,213	\$ 334,753,113	\$ 624,298,110	—	—
—	—	—	—	Recreation and Park	322,325	341,668	—	—	—
—	—	—	—	Water Enterprise	16,115,073	30,417,281	157,185,000	—	—
Modesto Irrigation District Financing Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,659,780	11,668,847	157,185,000	—	—
Modesto Municipal Sewer District No. 1	Stanislaus	35.1	C	Inactive	—	—	—	—	—
Modoc County Air Pollution Control District	Modoc	1.1	S	—	—	—	—	85,052	76,906
—	—	—	—	Air Pollution Control	85,091	76,905	—	—	—
Modoc County Public Improvement Corporation	Modoc	54.1	O	Inactive	—	—	—	—	—
Modoc County Schools Joint Powers Authority	Modoc	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	217,613	221,057	—	—	—
Modoc Transportation Agency	Modoc	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	377,193	394,933	—	—	—
Mohawk Valley Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	29,560	14,259	—	—	—
Mojave Desert Air Quality Management District	San Bernardino	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	7,396,463	7,588,816	784,022	—	—
Mojave Desert and Mountain Integrated Waste Management Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,805,954	2,793,505	6,377,315	—	—
Mojave Desert Resource Conservation District	San Bernardino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	973,191	898,194	—	—	—
Mojave Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	201,550	378,739	—	—	—
—	—	—	—	Water Enterprise	997,945	954,181	29,381	—	—
Mojave Unified School District Educational Facilities Corporation	Kern	54.	O	Inactive	—	—	—	—	—
Mojave Water Agency	San Bernardino	45.9	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,047,722	51,580,691	91,756,281	—	—
Mojave Water Agency Public Facilities Corporation	San Bernardino	54.	O	Inactive	—	—	—	—	—
Mokelumne Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	316,160	234,117	—	—	—
Mokelumne Hill Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	14,656	29,484	—	—	—
Mokelumne Hill Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	162,468	161,309	—	—	—
Mokelumne Hill Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,030	4,484	—	—	—
Mokelumne Hill Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	219,557	225,454	761,401	—	—
Mokelumne Hill Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	33,173	28,942	—	—	—
Mokelumne River Water and Power Authority	San Joaquin	50.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mokelumne River Water and Power Authority — (continued)	San Joaquin	50.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 18,430	\$ 836,846	\$ —	—	—
Mokelumne Rural Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	949,468	1,026,029	8,730	—	—
Mono City Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	31,209	26,038	—	—	—
Mono County Library Authority	Mono	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,128,166	1,273,352	—	—	—
Mono County Resource Conservation District	Mono	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,056	—	—	—	—
Montague Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	52,173	31,484	—	—	—
Montague Water Conservation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	366,137	612,427	—	—	—
Montalvo Municipal Improvement District	Ventura	15.2	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	740,150	676,197	—	—	—
Montara Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	137,947	42,976	—	—	—
Montara Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,140,073	1,661,393	—	—	—
—	—	—	—	Water Enterprise	2,984,984	2,930,460	17,157,560	—	—
Monte Cristo Permanent Road Division	Marin	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,664	66	—	—	—
Monte Rio Fire Protection District	Sonoma	7.	O	—	—	—	—	391,418	266,057
—	—	—	—	Fire Protection	296,780	313,128	161,944	—	—
Monte Rio Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	54,017	44,172	—	—	—
Monte Rio Recreation and Park District	Sonoma	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	194,525	223,671	—	—	—
Monte Rosa Permanent Road Division No. 1 District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,703	584	—	—	—
Monte Vista County Water District Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	59,509	153,005	—	—	—
Monte Vista Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	14,585,199	15,142,128	4,503,021	—	—
Montecito Fire Protection District	Santa Barbara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,996,685	12,901,426	—	—	—
Montecito Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,531,311	3,735,645	14,740,000	—	—
Montecito Water District	Santa Barbara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	14,555,963	12,770,183	26,803,563	—	—
Monterey Bay Area Cooperative Library System	Monterey	50.	O	Inactive	—	—	—	—	—
—	—	—	—	Inactive	704	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Monterey Bay Area Insurance Fund	Monterey	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 4,320,180	\$ 4,790,143	\$ 4,320,000	—	—
Monterey Bay Building Authority	Monterey	50.	O	Inactive	—	—	—	—	—
Monterey Bay Unified Air Pollution Control District	Monterey	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	11,336,217	11,426,724	2,471,420	—	—
Monterey County Financing Authority	Monterey	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,028,665	1,599,413	32,855,000	—	—
Monterey County Liability and Property Self-Insurance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,356,821	3,204,997	—	—	—
Monterey County Local Agencies Insurance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	697,308	1,084,737	—	—	—
Monterey County Power Authority	Monterey	50.	S	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	74,964	378,560	—	—	—
Monterey County Resource Conservation District	Monterey	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	276,523	265,940	—	—	—
Monterey County Schools Insurance Group	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	78,716,271	79,094,211	—	—	—
Monterey County Schools Workers Compensation Joint Powers Agency	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,197,721	9,077,548	—	—	—
Monterey County Water Resource Agency	Monterey	8.14	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	16,327,031	24,366,234	—	—	—
Monterey Park Public Finance Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Monterey Park Tract Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	17,018	24,392	—	—	—
Monterey Park Tract Lighting District	Stanislaus	18.	S	—	—	—	—	5,982	2,177
—	—	—	—	Lighting and Lighting Maintenance	3,106	2,177	—	—	—
Monterey Peninsula Airport District	Monterey	2.2	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	16,633,413	10,515,580	—	—	—
Monterey Peninsula Regional Park District	Monterey	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,560,109	5,287,330	2,799,025	—	—
Monterey Peninsula Water Management District	Monterey	45.20	O	—	—	—	—	1,267,471	900,204
—	—	—	—	Flood Control and Water Conservation	6,260,009	6,590,593	—	—	—
—	—	—	—	Water Enterprise	1,873,697	3,691,420	25,500,000	—	—
Monterey Regional Waste Management Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	245,196	245,196	4,020,000	—	—
Monterey Regional Waste Management District	Monterey	10.2	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18,316,385	17,700,983	4,345,967	—	—
Monterey Regional Water Pollution Control Agency District	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	17,381,689	19,937,095	38,655,621	—	—
Monterey-Salinas Transit	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,581,949	2,585,892	—	—	—
—	—	—	—	Transit Enterprise	27,477,405	29,046,896	—	—	—
Montezuma Fire Protection District (San Joaquin)	San Joaquin	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Montezuma Fire Protection District (San Joaquin) — (continued)	San Joaquin	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 1,030,220	\$ 933,987	\$ —	—	—
Montezuma Fire Protection District (Solano)	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	755,647	439,812	—	—	—
Montgomery Valley Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Monticello Cemetery District	Napa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	40,970	23,623	—	—	—
Mootamai Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	16,847	18,479	—	—	—
Morada Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,990	24,041	—	—	—
Morada Estates Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,766	4,503	—	—	—
Morada Estates Water Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	110,273	95,505	—	—	—
Morada Manor Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,813	1,701	—	—	—
Morada Manor Water Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,728	19,380	—	—	—
Moraga/Orinda Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	19,316,558	18,989,471	28,235,461	—	—
Moreno Valley Community Hospital District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	533,183	6,813	—	—	—
Moreno Valley Community Services District	Riverside	5.1	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,585,685	2,220,888	—	—	—
—	—	—	—	Recreation and Park	10,588,155	10,762,382	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,964,041	4,557,917	—	—	—
Moreno Valley Public Facilities Financing Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	883,740	699,388	9,465,000	—	—
Morgan Hill Wastewater Facilities Financing Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	168,038	383,038	3,195,000	—	—
Morongo Basin Transit Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,200,070	3,045,325	—	—	—
Morongo Valley Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	497,768	497,768	34,755	—	—
—	—	—	—	Governmental Services	254,844	81,439	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,091	4,091	—	—	—
—	—	—	—	Recreation and Park	64,747	64,747	—	—	—
Morro Hills Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	68,475	99,771	—	—	—
Mortara Circle Community Services District	El Dorado	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mortara Circle Community Services District — (continued)	El Dorado	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	14,495	\$ 26	\$ —	—	—
Mosquito Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	393,503	406,553	—	—	—
Moss Landing County Sanitation District (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	272,135	211,558	297,250	—	—
Moss Landing Harbor District	Monterey	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	2,718,809	2,378,359	5,843,830	—	—
Moulton-Niguel Water District	Orange	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	30,672,832	18,714,388	34,473,834	—	—
—	—	—	—	Water Enterprise	44,741,487	51,958,474	118,600,355	—	—
Mount San Jacinto Winter Park Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,040,829	851,655	9,785,000	—	—
Mountain Area Regional Transit Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,405,808	2,869,701	—	—	—
Mountain Community Medical Services District dba Trinity Hospital	Trinity	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	6,511,725	6,689,063	1,303,010	—	—
Mountain Gate Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	42,765	116,021	113,550	—	—
—	—	—	—	Water Enterprise	952,905	843,413	—	—	—
Mountain House Community Services District	San Joaquin	5.1	O	—	—	—	—	30,283,962	11,690,203
—	—	—	—	Lighting and Lighting Maintenance	43,051	5,978	—	—	—
—	—	—	—	Local and Regional Planning or Development	6,437,785	3,418,278	198,935,621	—	—
—	—	—	—	Police Protection and Personal Safety	1,362,535	3,039,495	—	—	—
—	—	—	—	Recreation and Park	245,965	472,868	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,052,264	186,059	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,510,455	1,519,098	12,500,000	—	—
—	—	—	—	Water Enterprise	1,483,291	1,731,535	10,980,000	—	—
Mountain Meadows Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	192,729	187,301	88,231	—	—
Mountain Valley Emergency Medical Services Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,200,755	1,020,127	—	—	—
Mountain View Avenue-Lagunitas Permanent Road Division	Marin	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,072	32	—	—	—
Mountain View Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	141,408	159,249	—	—	—
Mountain View Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,912,678	6,243,899	717,350	—	—
Mountain View Shoreline Regional Park Community	Santa Clara	27.6	C	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mountain View Shoreline Regional Park Community — (continued)	Santa Clara	27.6	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 30,288,000	\$ 24,907,000	\$ 36,015,000	—	—
Mountains Conservation and Education Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	17	—	—	—	—
Mountains Recreation and Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	23,678,727	26,926,237	465,114	—	—
MSR Public Power Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	124,878,266	111,597,743	380,580,000	—	—
Mt. Diablo Health Care District	Contra Costa	14.	O	—	—	—	—	—	—
—	—	—	—	Health	296,837	143,195	—	—	—
Mt. San Jacinto Winter Park Authority	Riverside	27.4	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	10,569,807	8,540,176	8,496,990	—	—
Mt. Shasta Fire Protection District	Siskiyou	7.	O	—	—	—	—	174,045	285,108
—	—	—	—	Fire Protection	403,559	420,388	—	—	—
Mt. Shasta Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	721,254	375,269
—	—	—	—	Recreation and Park	649,699	648,813	—	—	—
Mt. Whitney Cemetery District	Inyo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	60,591	61,352	—	—	—
Muir Beach Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	39,036	14,340	—	—	—
—	—	—	—	Governmental Services	137,278	44,132	—	—	—
—	—	—	—	Recreation and Park	42,403	56,143	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	15,560	—	—	—
—	—	—	—	Water Enterprise	145,300	86,157	—	—	—
Municipal Improvement Corporation of Los Angeles	Los Angeles	54.1	O	—	—	—	—	—	—
Municipal Sewer District No. 1 of the City of Ripon	San Joaquin	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,298,429	1,204,101	2,425,000	—	—
Municipal Water District of Orange County	Orange	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	138,805,113	139,755,632	—	—	—
Municipal Water District of Orange County Water Facilities Corporation	Orange	54.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Muroc Hospital District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	93,228	123,094	—	—	—
Murphys Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	58,610	50,435	—	—	—
Murphys Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	529,102	434,326	84,472	—	—
Murphys Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	51,771	16,575	—	—	—
Murphys Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	901,113	776,455	456,083	—	—
Murray Park Sewer Maintenance District	Marin	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	82,437	81,783	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Murrieta Community Services District	Riverside	5.1	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 8,793,238	\$ 8,484,818	\$ —	—	—
Murrieta Fire Protection District	Riverside	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,371,491	12,723,944	—	—	—
Murrieta Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	372,210	326,245	—	—	—
Myers Fire Protection District	Humboldt	7.	O	—	—	—	—	22,787	13,564
—	—	—	—	Fire Protection	13,564	25,646	—	—	—
Myers Flat Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	38,546	7,322
—	—	—	—	Lighting and Lighting Maintenance	7,320	274	—	—	—
Mystic Mine Road Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,667	1,590	—	—	—
Naglee Burk Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	575,492	579,933	—	—	—
Napa Berryessa Resort Improvement District	Napa	27.5	S	—	—	—	—	212,115	66,295
—	—	—	—	Waste Disposal Enterprise	307,039	474,794	—	—	—
—	—	—	—	Water Enterprise	283,421	291,046	—	—	—
Napa City-County Library Commission	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	7,086,165	6,847,508	—	—	—
Napa County Flood Control and Water Conservation District	Napa	8.16	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	11,124,886	20,110,054	37,248,327	—	—
Napa County Flood Protection and Watershed Authority	Napa	8.	S	—	—	—	—	101,567,107	14,287,498
—	—	—	—	Financing or Constructing Facilities	12,880,249	5,549,684	35,865,000	—	—
Napa County Mosquito Abatement District	Napa	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,040,147	1,556,532	—	—	—
Napa County Public Improvement Corporation	Napa	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	341	3,916,938	33,135,000	—	—
Napa County Regional Park and Open Space District	Napa	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	517,210	508,508	—	—	—
Napa County Resource Conservation District	Napa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,794,985	1,645,925	—	—	—
Napa County Transportation Agency	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,181,933	1,562,585	—	—	—
—	—	—	—	Transit Enterprise	8,672,647	7,430,250	—	—	—
Napa Sanitation District	Napa	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18,776,861	19,750,055	37,652,571	—	—
Narcotics Council	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Nashville Trails Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,836	6,095	—	—	—
National City Joint Powers Financing Authority	San Diego	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	486,807	486,807	3,280,000	—	—
Natomas Fire Protection District	Sacramento	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,103,747	2,446,542	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Needles Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	\$ 203,161	\$ 329,459	\$ 3,954,939	—	—
Needles Public Utility Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	6,939,515	6,091,391	30,048,743	—	—
—	—	—	—	Waste Disposal Enterprise	1,280,261	1,689,329	—	—	—
—	—	—	—	Water Enterprise	1,763,905	2,057,078	—	—	—
Net Six Joint Powers Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	115,958	130,018	—	—	—
Nevada Cemetery District	Nevada	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	463,807	578,191	—	—	—
Nevada County Consolidated Fire District	Nevada	7.	O	—	—	—	—	3,068,957	3,068,957
—	—	—	—	Fire Protection	4,800,124	4,998,140	846,627	—	—
Nevada County Resource Conservation District	Nevada	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	444,268	339,679	—	—	—
Nevada Irrigation District	Nevada	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	10,041,879	6,344,593	9,948,000	—	—
—	—	—	—	Water Enterprise	29,875,190	27,078,668	20,713,386	—	—
Nevada Power Authority	Nevada	50.	O	Inactive	—	—	—	—	—
Nevada-Sierra In-Home Supportive Services Public Authority	Nevada	50.	O	—	—	—	—	—	—
New Jerusalem Drainage District (San Joaquin)	San Joaquin	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	96,095	82,207	226,000	—	—
New Mariposa Drainage District (San Joaquin)	San Joaquin	6.5	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,955	—	—	—	—
New Stone Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	130	—	—	—
Newark Unified School District School Building Corporation	Alameda	54.	O	—	—	—	—	—	—
Newark Unified School District School Building Corporation No. 2	Alameda	54.1	O	Inactive	—	—	—	—	—
Newberry Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	124,762	112,437	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,141	7,152	—	—	—
—	—	—	—	Recreation and Park	98,935	124,115	—	—	—
Newcastle - Rocklin - Gold Hill Cemetery District	Placer	4.	O	—	—	—	—	2,211,827	1,311,919
—	—	—	—	Cemetery	1,378,118	871,766	—	—	—
Newcastle Fire Protection District	Placer	7.	O	—	—	—	—	397,366	188,646
—	—	—	—	Fire Protection	374,600	426,863	96,305	—	—
Newcastle Lighting District	Placer	18.	S	—	—	—	—	109,910	9,691
—	—	—	—	Lighting and Lighting Maintenance	9,692	4,155	—	—	—
Newcastle Sanitary District (Placer)	Placer	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	421,461	206,858	410,000	—	—
Newell County Water District	Modoc	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	42,162	36,530	—	—	—
—	—	—	—	Water Enterprise	55,914	74,607	3,260	—	—
Newhall County Water District	Los Angeles	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Newhall County Water District — (continued)	Los Angeles	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ —	\$ 70,904	\$ —	—	—
—	—	—	—	Water Enterprise	10,480,144	10,375,453	16,137,929	—	—
Newman Drainage District (Stanislaus)	Stanislaus	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	47,675	59,229	250,000	—	—
Newport Beach Public Facilities Corporation	Orange	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	569,257	569,380	3,990,000	—	—
Newville Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	628	1,017	—	—	—
Nicolaus Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	20,878	39,422	—	—	—
Niland County Service Area No. 1 (Imperial)	Imperial	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,894	7,948	—	—	—
Niland Fire Protection District	Imperial	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	313,764	391,166	—	—	—
Niland Sanitary District (Imperial)	Imperial	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	186,734	399,433	439,000	—	—
Nipomo Community Services District	San Luis Obispo	5.1	O	—	—	—	—	4,490,451	253,515
—	—	—	—	Drainage and Drainage Maintenance	13,908	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,145	22,397	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,110,117	1,591,486	735,622	—	—
—	—	—	—	Water Enterprise	4,178,398	3,481,699	3,610,000	—	—
Nipomo Lighting District	San Luis Obispo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	36,469	19,561	—	—	—
No-Mans Land Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	42,664	31,144	—	—	—
North Bay Cooperative Library District	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	598,565	817,594	—	—	—
North Bay Schools Insurance Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	18,174,894	14,893,390	—	—	—
North Bay Water District	Sonoma	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,246	525	—	—	—
North Central Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	733,630	661,577	—	—	—
—	—	—	—	Fire Protection	5,828,218	14,751,268	4,100,000	—	—
North Coast County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,916,632	8,477,367	6,910,000	—	—
North Coast Emergency Medical Services District	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Health	472,581	468,094	—	—	—
North Coast Railroad Authority	Mendocino	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,572,116	2,931,045	561,429	—	—
North Coast Schools Insurance Group	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,086,199	5,946,023	—	—	—
North Coast Schools Medical Insurance Group	Humboldt	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
North Coast Schools Medical Insurance Group — (continued)	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 30,022,096	\$ 30,765,768	\$ —	—	—
North Coast Unified Air Quality Management District	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	3,466,871	2,097,322	—	—	—
North County Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,330,527	1,294,588	1,886,894	—	—
North County Dispatch Joint Powers Agency	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,952,248	3,614,368	—	—	—
North County Fire Protection District (Monterey)	Monterey	7.	O	—	—	—	—	7,239,745	4,302,217
—	—	—	—	Fire Protection	6,138,593	6,303,266	—	—	—
North County Fire Protection District (San Diego)	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	14,060,678	12,850,368	—	—	—
North County Library Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	713,558	870,547	—	—	—
North County Lighting District	Santa Barbara	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	401,743	391,025	—	—	—
North County Public Recreation District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	732,749	765,092	—	—	—
North Delta Water Agency	Sacramento	45.28	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	538,343	761,171	—	—	—
North Dos Palos Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,129	3,578	20,916	—	—
North Edwards Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	177,360	133,791	—	—	—
North Highlands Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,630,581	1,520,665	—	—	—
North Humboldt Recreation and Park District	Humboldt	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	713,195	753,259	—	—	—
North Kern Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	714,605	725,256	—	—	—
North Kern Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,142,914	12,045,099	—	—	—
North Kern-South Tulare Hospital District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	10,311,861	9,820,816	2,408,757	—	—
North Lake Tahoe Public Finance Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,315,562	1,315,561	10,140,000	—	—
North Marin Water District	Marin	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	194,798	204,539	—	—	—
—	—	—	—	Water Enterprise	12,644,264	16,251,503	20,073,764	—	—
North McHenry #2 Lighting District	Stanislaus	18	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	720	491	—	—	—
North McHenry Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,482	13,583	—	—	—
North Oaks Lighting District	Stanislaus	18.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
North Oaks Lighting District — (continued)	Stanislaus	18.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 7,330	\$ 2,458	\$ —	—	—
North Oaks Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,674	5,319	—	—	—
North of the River Municipal Water District	Kern	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,727,113	6,283,875	215,470	—	—
North of the River Recreation and Park District	Kern	27.1	O	—	—	—	—	15,219,613	5,659,268
—	—	—	—	Recreation and Park	10,087,769	9,708,555	—	—	—
North of the River Sanitary District No.1 (Kern)	Kern	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,506,278	3,076,126	17,591,468	—	—
North Orange County Liability and Property Self-Insurance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,093,997	2,889,377	—	—	—
North Rio Vista Levee Maintenance (Solano)	Solano	16.5	O	Inactive	—	—	—	—	—
North San Diego County Transit Development Board	San Diego	38.14	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	76,892,740	129,326,895	34,000,000	—	—
—	—	—	—	Transit Enterprise	3,934,193	4,090,602	34,000,000	—	—
North San Joaquin Water Conservation District	San Joaquin	46.4	O	—	—	—	—	250,000	236,255
—	—	—	—	Water Enterprise	868,336	666,247	—	—	—
North San Juan Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	217,784	267,122	84,347	—	—
North San Mateo County Sanitation District (San Mateo)	San Mateo	31.	C	—	—	—	—	1,251,670	1,548,387
—	—	—	—	Waste Disposal Enterprise	19,236,609	17,281,792	3,576,712	—	—
North Sonoma County Hospital District	Sonoma	14.	C	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	34,348,646	31,868,028	8,930,000	—	—
North Tahoe Building Corporation	Placer	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	698,534	695,929	2,580,000	—	—
North Tahoe Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	7,314,526	6,485,205	74,916	—	—
—	—	—	—	Fire Protection	3,705,102	3,280,785	100,677	—	—
North Tahoe Public Utility District	Placer	40.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,596,997	1,924,650	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,158,482	5,367,425	235,172	—	—
—	—	—	—	Water Enterprise	4,201,141	2,562,381	2,580,000	—	—
North Valley Schools Insurance Group	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	11,304,335	11,293,783	—	—	—
North West Kern Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	166,349	165,598	—	—	—
North Willows County Service Area (Glenn)	Glenn	34.	S	—	—	—	—	143,691	38,004
—	—	—	—	Drainage and Drainage Maintenance	38,004	67,784	—	—	—
North Wilson Way Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,303	9,717	—	—	—
North Yuba Water District	Yuba	42.	O	—	—	—	—	1,643,370	330,037
—	—	—	—	Water Enterprise	839,518	977,782	951,605	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Northeast Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 45,720	\$ 62,460	\$ —	—	—
Northeast Willows Community Service District	Glenn	5.1	O	—	—	—	—	173,450	31,747
—	—	—	—	Waste Disposal Enterprise	180,096	218,469	—	—	—
Northeastern Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,505,035	2,573,136	—	—	—
Northern California Cities Self Insurance Fund	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,424,866	7,771,063	—	—	—
Northern California Community College Pool	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,257,346	4,202,539	—	—	—
Northern California Community Colleges Joint Powers Agency	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,516,962	7,424,855	—	—	—
Northern California Gas Authority No. 1	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	71,935,783	42,329,042	454,465,000	—	—
Northern California Municipal Power Corporation No. 2	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	10,558,261	8,012,530	6,793,188	—	—
Northern California Municipal Power Corporation No. 3	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	48,326,993	41,089,463	51,945,550	—	—
Northern California Power Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	247,721,167	240,913,434	977,440,000	—	—
Northern California Regional Liability Excess Fund	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	38,135,733	31,623,223	—	—	—
Northern California School Insurance Group	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,142,782	7,128,606	—	—	—
Northern California Special Districts Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,979,862	1,847,085	—	—	—
Northern Inyo County Local Hospital District	Inyo	14.	O	—	—	—	—	572,829	573,524
—	—	—	—	Hospital Enterprise	56,080,139	52,298,151	50,149,387	—	—
Northern Orange County Self-Funded Workers Compensation Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,340,010	6,303,168	—	—	—
Northern Salinas Valley Mosquito Abatement District	Monterey	21.	O	—	—	—	—	2,214,352	1,651,858
—	—	—	—	Pest Control	1,408,589	1,793,377	—	—	—
Northern Sierra Air Quality Management District	Nevada	1.5	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,537,588	1,945,558	—	—	—
Northern Sonoma County Air Pollution Control District	Sonoma	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,877,101	1,695,570	—	—	—
NorthNet Library System	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,083,892	1,705,574	—	—	—
Northshore Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,732,635	2,036,672	55,096	—	—
Northstar Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	14,638,846	16,172,853	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,962,167	2,044,858	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Northstar Community Services District — (continued)	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 1,140,601	\$ 1,413,288	\$ —	\$ —	—
Northwest Airport Area Corporation	Orange	54.	O	Inactive	—	—	—	—	—
Northwest Lassen Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,867	8,205	—	—	—
Northwest Mosquito and Vector Control District	Riverside	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,238,971	2,384,614	—	—	—
Norwalk Community Facilities Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,578,981	1,578,981	17,485,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Novato Fire Protection District	Marin	7.	O	—	—	—	—	44,957,940	19,754,119
—	—	—	—	Fire Protection	22,566,293	22,276,690	3,446,717	—	—
Novato Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	17,468,610	14,112,862	80,581,414	—	—
Noyo Harbor District	Mendocino	11.3	O	—	—	—	—	116,982	82,223
—	—	—	—	Harbor and Port Enterprise	544,512	474,104	275,062	—	—
Noyo Lighting District	Mendocino	18.	S	—	—	—	—	27,899	3,629
—	—	—	—	Lighting and Lighting Maintenance	1,107	3,629	—	—	—
Number 10006 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	2,350,005	748,106
—	—	—	—	Lighting and Lighting Maintenance	954,215	856,757	—	—	—
Number 10032 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	789,795	336,949
—	—	—	—	Lighting and Lighting Maintenance	340,686	334,519	—	—	—
Number 10038 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	1,266,219	210,587
—	—	—	—	Lighting and Lighting Maintenance	330,661	219,511	—	—	—
Number 10045 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	3,830,200	478,377
—	—	—	—	Lighting and Lighting Maintenance	715,695	685,657	—	—	—
Number 10049 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	32,482	9,275
—	—	—	—	Lighting and Lighting Maintenance	23,856	79,247	—	—	—
Number 10066 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	3,621,054	422,041
—	—	—	—	Lighting and Lighting Maintenance	643,924	591,350	—	—	—
Number 10075 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	340,654	70,436
—	—	—	—	Lighting and Lighting Maintenance	71,146	43,104	—	—	—
Number 10076 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	622,705	62
—	—	—	—	Lighting and Lighting Maintenance	206,442	207,515	—	—	—
Number 1472 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	964,215	248,626
—	—	—	—	Lighting and Lighting Maintenance	251,435	198,366	—	—	—
Number 1575 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	624,803	276,425
—	—	—	—	Lighting and Lighting Maintenance	279,145	118,288	—	—	—
Number 1616 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	1,698,495	331,544
—	—	—	—	Lighting and Lighting Maintenance	5,167,115	2,365,333	—	—	—
Number 1687 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	51,762,927	12,126,722
—	—	—	—	Lighting and Lighting Maintenance	13,682,295	13,331,271	—	—	—
Number 1697 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	3,792,272	927,657

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Number 1697 Maintenance District (Los Angeles) — (continued)	Los Angeles	19.	S	—	—	—	—	\$ 3,792,272	\$ 927,657
—	—	—	—	Lighting and Lighting Maintenance	\$ 953,682	\$ 1,252,776	\$ —	—	—
Number 1744 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	2,181,475	695,779
—	—	—	—	Lighting and Lighting Maintenance	702,487	418,698	—	—	—
Number 1866 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	740,422	183,121
—	—	—	—	Lighting and Lighting Maintenance	226,946	204,001	—	—	—
Nyjo Water District	San Joaquin	41.	O	Inactive	—	—	—	—	—
Oak Flat Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	289,902	317,287	—	—	—
Oak Grove Cemetery District (Fresno)	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	131,735	199,092	—	—	—
Oak Grove Cemetery District (Tuolumne)	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,681	8,489	—	—	—
Oak Hill Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	399,703	323,060	—	—	—
Oak Knoll Lighting District	Mendocino	18.	S	—	—	—	—	21,667	4,071
—	—	—	—	Lighting and Lighting Maintenance	8,625	4,071	—	—	—
Oak Knoll Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	95,998	85,136	—	—	—
Oak Park Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Oak Valley Hospital District	Stanislaus	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	50,277,415	49,221,671	71,270,000	—	—
Oakdale Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,500,467	1,492,052	58,144	—	—
Oakdale Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	9,051,562	3,649,920	—	—	—
—	—	—	—	Water Enterprise	12,729,712	14,920,408	31,773,300	—	—
Oakdale Irrigation District Financing Corporation	Stanislaus	54.1	O	Inactive	—	—	—	—	—
Oakdale Union Elementary School District Capital Facilities Corporation	Stanislaus	54.	O	Inactive	—	—	—	—	—
Oakland-Alameda County Coliseum Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	38,495,919	38,432,469	257,755,000	—	—
Oakwood Lake Water District	San Joaquin	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	727,486	803,728	—	—	—
OBrien-Shasta Lake Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Occidental Community Services District	Sonoma	5.1	O	—	—	—	—	293,035	199,279
—	—	—	—	Fire Protection	324,042	199,279	25,250	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,266	15,122	—	—	—
—	—	—	—	Recreation and Park	1	—	—	—	—
—	—	—	—	Water Enterprise	88,462	68,488	24,705	—	—
Occidental County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	779,725	801,881	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Oceano Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 731,255	\$ 841,234	\$ —	\$ —	—
—	—	—	—	Waste Disposal Enterprise	1,509,000	1,151,629	—	—	—
—	—	—	—	Water Enterprise	1,925,137	1,743,740	309,293	—	—
Oceanside Building Authority District	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	806,407	824,662	7,970,000	—	—
Oceanside Public Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,884,047	5,326,809	43,725,000	—	—
Oceanside Small Craft Harbor District	San Diego	11.5	C	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	5,588,394	6,669,274	3,041,105	—	—
Ocotillo Fire Protection District	Imperial	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	36	—	—	—	—
Ojai Basin Groundwater Management Agency	Ventura	45.33	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	49,149	50,304	—	—	—
Ojai Valley Sanitary District (Ventura)	Ventura	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,694,681	7,272,576	21,023,581	—	—
Ojai Water Conservation District	Ventura	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	7,143	10,139	—	—	—
Olancho Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	241,683	249,427	56,319	—	—
Olcese Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	517,739	551,170	—	—	—
Olivehurst Public Utility District	Yuba	40.3	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	727,111	688,361	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Recreation and Park	917,620	2,413,936	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,681,981	2,633,113	—	—	—
—	—	—	—	Water Enterprise	2,086,156	2,492,788	1,293,489	—	—
Olivenhain Municipal Water District	San Diego	44.	O	—	—	—	—	1,173,267	1,173,267
—	—	—	—	Electric Enterprise	37,179	69,088	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,197,448	3,567,615	—	—	—
—	—	—	—	Water Enterprise	38,753,624	38,142,057	60,570,000	—	—
Olympic Tract Lighting District	Stanislaus	18.	S	—	—	—	—	22,433	14,550
—	—	—	—	Lighting and Lighting Maintenance	15,441	14,550	—	—	—
Omnitrans	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	62,178,128	70,200,414	—	—	—
—	—	—	—	Transit Enterprise	1,298,239	11,339,421	—	—	—
Omochumne - Hartnell Water District	Sacramento	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	284,589	119,243	—	—	—
Opal Cliffs Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	54,687	51,345	—	—	—
Ophir Hill Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	713,096	1,154,830	—	—	—
Orange County Cemetery District	Orange	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Orange County Cemetery District — (continued)	Orange	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	\$ 4,110,867	\$ 3,113,978	\$ —	—	—
Orange County Cities Airport Authority	Orange	50.	O	—	—	—	—	—	—
Orange County Civic Center Authority	Orange	50.	O	Inactive	—	—	—	—	—
Orange County Fire Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	4,746,970	—	—	—	—
—	—	—	—	Fire Protection	247,242,669	259,940,992	18,778,271	—	—
Orange County Flood Control District	Orange	8.17	S	—	—	—	—	709,354,778	48,335,535
—	—	—	—	Flood Control and Water Conservation	115,645,991	156,955,174	—	—	—
Orange County Fringe Benefit Joint Powers Agreement	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,276,710	3,450,153	—	—	—
Orange County Public Facilities Corporation	Orange	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,604,954	2,605,000	4,757,468	—	—
Orange County Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	83,488,208	86,531,901	332,395,000	—	—
Orange County Sanitation District	Orange	31.	O	—	—	—	—	80,476,000	31,781,130
—	—	—	—	Waste Disposal Enterprise	326,741,695	231,393,442	1,287,250,000	—	—
Orange County Sanitation District Financing Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	27,206,344	227,351,344	1,041,385,000	—	—
Orange County Transportation Authority	Orange	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	250,449,072	237,517,403	6,361,767	—	—
—	—	—	—	Transit Enterprise	27,373,944	45,761,943	6,361,767	—	—
Orange County Vector Control District	Orange	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	10,110,459	9,895,253	—	—	—
Orange County Water District	Orange	45.11	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	109,775,309	112,131,553	497,393,464	—	—
Orange Cove Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	258,035	208,532	—	—	—
Orange Cove Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,288,259	4,869,162	10,575,000	—	—
Orange Cove Police Protection District	Fresno	25.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	45,969	139,190	—	—	—
Orangevale Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,138,787	2,538,869	1,827,742	—	—
Orchard Dale Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,475,163	3,186,760	119,355	—	—
Orcutt Fire Protection District	Santa Barbara	7.	O	—	—	—	—	—	—
Ord Bend Community Services District	Glenn	5.1	O	—	—	—	—	103,002	16,036
—	—	—	—	Recreation and Park	17,552	8,678	—	—	—
Ord Fire Protection District	Glenn	7.	O	—	—	—	—	42,627	17,682
—	—	—	—	Fire Protection	18,337	12,716	—	—	—
Orestimba Creek Flood Control District	Stanislaus	8.32	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	162	2,498	—	—	—
Organization of Self- Insured Schools	Fresno	50.	O	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Organization of Self- Insured Schools — (continued)	Fresno	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 5,140,133	\$ 4,954,306	\$ —	—	—
Orick Community Services District	Humboldt	5.1	O	—	—	—	—	28,533	35,141
—	—	—	—	Fire Protection	52,595	33,641	—	—	—
—	—	—	—	Waste Disposal Enterprise	279,692	—	—	—	—
—	—	—	—	Water Enterprise	80,724	77,126	105,834	—	—
Orland Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	380,936	304,214	—	—	—
Orland Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	121,734	48,515	—	—	—
Orland-Artois Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,912,329	2,209,163	13,298,334	—	—
Orleans Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	100,506	123,230	83,734	—	—
Oro Loma Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18,130,385	17,245,782	—	—	—
Oro Loma Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,324	12,399	—	—	—
Oro Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	34,647	32,647	—	—	—
Orosi Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	82,571	100,402	—	—	—
Orosi Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	42,776	27,251	—	—	—
—	—	—	—	Waste Disposal Enterprise	731,249	903,080	219,000	—	—
—	—	—	—	Water Enterprise	561,406	624,744	—	—	—
Oroville Cemetery District	Butte	4.	O	—	—	—	—	743,668	175,975
—	—	—	—	Cemetery	519,391	573,014	—	—	—
Oroville Mosquito Abatement District	Butte	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	167,191	160,918	—	—	—
Otay Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,751,121	2,989,843	—	—	—
—	—	—	—	Water Enterprise	66,595,471	72,518,669	120,224,744	—	—
Owl Creek Flood Control and Water Conservation District	Modoc	8.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1	—	—	—	—
Oxnard Drainage District No. 1 (Ventura)	Ventura	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	48,295	23,632	—	—	—
Oxnard Drainage District No. 2 (Ventura)	Ventura	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	166,417	194,404	—	—	—
Oxnard Harbor District	Ventura	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	11,233,804	11,922,696	28,840,000	—	—
Pacheco Pass Water District	San Benito	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	35,800	25,622	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Pacheco Storm Water District (San Benito)	San Benito	37.3	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Flood Control and Water Conservation	685	—	—	—	—
Pacheco Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,761,798	1,806,226	1,897,638	—	—
Pacific Fruitridge Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,842,706	3,299,938	—	—	—
Pacific Gardens Sanitary District (San Joaquin)	San Joaquin	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,117,832	1,122,903	—	—	—
Pacific Library Partnership	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,486,848	2,505,501	—	—	—
Pacific Manor Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	4,306	902
—	—	—	—	Lighting and Lighting Maintenance	1,231	902	—	—	—
Pacific Reefs Water District	Mendocino	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,028	37,074	6,125	—	—
Pacific Shores Water District	Del Norte	41.	O	—	—	—	—	—	—
Pacific View Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	471	321	—	—	—
Padre Dam Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,852,621	3,927,132	4,908,077	—	—
—	—	—	—	Waste Disposal Enterprise	13,535,623	10,872,052	4,367,270	—	—
—	—	—	—	Water Enterprise	32,300,632	32,215,362	68,083,814	—	—
Pajaro County Sanitation District (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	909,421	1,005,324	269,000	—	—
Pajaro Storm Drain Maintenance District (Santa Cruz)	Santa Cruz	37.2	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	839,117	1,166,335	—	—	—
Pajaro Valley Cemetery District	Santa Cruz	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	814,452	661,839	—	—	—
Pajaro Valley Fire Protection Service	Santa Cruz	7.	O	—	—	—	—	4,369,944	948,170
—	—	—	—	Fire Protection	1,859,337	2,055,127	515,046	—	—
Pajaro Valley Water Management Agency	Santa Cruz	45.32	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	15,892,719	17,226,408	64,842,216	—	—
Pajaro/Sunny Mesa Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	95,223	40,460	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	52,828	37,033	—	—	—
—	—	—	—	Waste Disposal Enterprise	168,000	226,241	—	—	—
—	—	—	—	Water Enterprise	1,754,424	1,678,686	2,616,069	—	—
Palm Drive Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	33,435,375	30,027,116	24,916,693	—	—
Palm Ranch Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	982,380	1,098,045	1,326,223	—	—
Palm Springs Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,223,643	1,052,155	—	—	—
Palm Springs Desert Resort Communities Convention and Visitors Authority	Riverside	50.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Palm Springs Desert Resort Communities Convention and Visitors Authority — (continued)	Riverside	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Governmental Services	\$ 9,494,436	\$ 7,717,147	\$ 2,440,629	—	—
Palmdale Civic Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,072,348	8,857,649	111,032,709	—	—
Palmdale Water District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,529,406	28,337,145	51,580,000	—	—
Palmer Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	115,502	118,440	14,008	—	—
—	—	—	—	Water Enterprise	92,258	138,638	64,758	—	—
Palo Alto Public Improvement Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,130,851	1,221,291	6,765,000	—	—
Palo Cedro Sewer Maintenance (Shasta)	Shasta	19.	S	Inactive	—	—	—	—	—
Palo Verde Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	216,368	174,215	535,000	—	—
Palo Verde County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	344,911	171,781	147,200	—	—
Palo Verde Irrigation District	Riverside	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,621,079	6,819,081	2,889,361	—	—
Palo Verde Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
Palo Verde Valley Hospital District	Riverside	14.	O	—	—	—	—	—	—
Palo Verde Valley Library District	Riverside	17.2	O	—	—	—	—	—	—
—	—	—	—	Library Services	254,336	285,038	—	—	—
Palo Verde Valley Transit Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	820,260	909,153	—	—	—
Palomar Pomerado Hospital District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	487,508,307	451,440,162	858,438,319	—	—
Palos Verdes Library District	Los Angeles	17.1	O	—	—	—	—	10,169,716	5,783,600
—	—	—	—	Library Services	7,851,219	7,659,237	7,415,000	—	—
Palos Verdes Peninsula Transportation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,879,705	2,439,337	—	—	—
—	—	—	—	Transit Enterprise	40,095	158,063	—	—	—
Panoche Drainage District (Fresno)	Fresno	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,324,124	5,814,831	2,342,118	—	—
Panoche Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	23	—	—	—	—
Panoche Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,446,166	13,403,224	3,353,382	—	—
Paradise Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	428,476	430,889	—	—	—
Paradise Estates Permanent Road Division	Marin	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	66,490	57,683	—	—	—
Paradise Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	24,224	11,996	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Paradise Irrigation District	Butte	52.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 8,113,242	\$ 6,205,117	\$ 17,196,076	—	—
Paradise Recreation and Park District	Butte	27.1	O	—	—	—	—	2,166,391	1,350,447
—	—	—	—	Recreation and Park	2,990,376	3,158,755	—	—	—
Paradise Unified School District School Building Corporation	Butte	54.	O	Inactive	—	—	—	—	—
Paramount Parking Authority	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Beverly Hills	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Fullerton	Orange	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Hawthorne	Los Angeles	22.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	995,647	971,924	—	—	—
Parking Authority of the City of Industry	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Inglewood	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of La Mesa	San Diego	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Long Beach	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of National City	San Diego	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Oakdale	Stanislaus	22.	C	—	—	—	—	—	—
—	—	—	—	Parking	32,561	52,039	—	—	—
Parking Authority of the City of Redondo Beach	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Riverside	Riverside	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of San Fernando	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of San Jose	Santa Clara	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Santa Maria	Santa Barbara	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Santa Monica	Los Angeles	22.	C	—	—	—	—	—	—
—	—	—	—	Parking	5,139,869	1,641,460	6,710,000	—	—
Parking Authority of the City of Upland	San Bernardino	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of West Covina	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parlier Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	179,013	163,307	5,800	—	—
Pasadena Civic Improvement Corporation	Los Angeles	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,894,361	11,619,265	35,592,754	—	—
Pasadena Glen Community Services District	Los Angeles	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,839	5,861	—	—	—
Pasadena Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,142,606	19,103,471	165,839,418	—	—
Pasatiempo-Rolling Woods Sewer Maintenance District (Santa Cruz)	Santa Cruz	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	114	55	—	—	—
Paskenta Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	17,161	13,341	—	—	—
Paskenta Community Services District	Tehama	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	38,578	42,488	60,069	—	—
Paso Robles Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	715,144	565,964	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Paso Robles Joint Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 268,485	\$ 268,485	\$ 1,770,000	—	—
Patrick Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,444	1,960	—	—	—
Patterson Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	273,645	310,683	—	—	—
Patterson Gateway Lighting District	Stanislaus	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,688	10,521	—	—	—
Patterson Tract Community Service District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	64,206	50,157	—	—	—
Patterson Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,199,605	2,713,378	—	—	—
Pauma Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,483	12,547	—	—	—
Pauma Valley Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	889,665	800,429	—	—	—
—	—	—	—	Waste Disposal Enterprise	494,914	434,765	478,865	—	—
Peach Blossom Estates Street Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,127	557	—	—	—
Peaks Pike Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,760	4,999	—	—	—
Peardale-Chicago Park Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	507,902	469,291	—	—	—
Pebble Beach Community Services District	Monterey	5.1	O	—	—	—	—	13,856,246	8,976,500
—	—	—	—	Fire Protection	8,728,607	6,236,045	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,067,039	4,677,632	—	—	—
Pegnan Acres Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Peninsula Corridor Joint Powers Board	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	92,145,237	147,131,164	23,140,000	—	—
Peninsula Fire Protection District	Plumas	7.	O	—	—	—	—	306,989	1,116,829
—	—	—	—	Fire Protection	1,357,499	1,361,135	—	—	—
Peninsula Health Care District	San Mateo	14.	O	—	—	—	—	—	—
—	—	—	—	Health	6,705,948	2,722,371	—	—	—
Peninsula Library System District	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	6,113,433	5,938,438	2,750,336	—	—
Peninsula Water Agency	San Mateo	50.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Local and Regional Planning or Development	8	—	—	—	—
Penn Valley Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	597,959	1,285,019	—	—	—
—	—	—	—	Fire Protection	1,078,993	661,967	—	—	—
Penngrove Lighting District	Sonoma	18.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Penngrove Lighting District — (continued)	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 28,122	\$ 106,000	—	—	—
Penryn Fire Protection District	Placer	7.	O	—	—	—	—	626,796	298,400
—	—	—	—	Fire Protection	471,854	497,990	170,499	—	—
Penryn Lighting District	Placer	18.	S	—	—	—	—	92,323	7,988
—	—	—	—	Lighting and Lighting Maintenance	7,988	2,881	—	—	—
Peoria Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	30,904	27,242	—	—	—
Perimeter Road Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	52,249	38,006	—	—	—
Permanent Road Division District No. 1323	Shasta	29.	S	—	—	—	—	8,262	934
—	—	—	—	Streets and Roads - Construction and Maintenance	970	660	—	—	—
Permanent Road Division District No. 1324	Shasta	29.	S	Inactive	—	—	—	—	—
Permanent Road Division District No. 1325	Shasta	29.	S	Inactive	—	—	—	—	—
Permanent Road Division G-1	San Bernardino	29	S	—	—	—	—	20,643	27,116
—	—	—	—	Streets and Roads - Construction and Maintenance	99,265	99,400	521,108	—	—
Permanent Road Division No. 1001	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	140	—	—	—	—
Permanent Road Division No. 1002	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,862	3,099	—	—	—
Permanent Road Division No. 1003	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,599	3,583	—	—	—
Permanent Road Division No. 1004	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	(922)	1,582	—	—	—
Permanent Road Division No. 1005	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,823	4,211	—	—	—
Permanent Road Division No. 1006	San Diego	29.	S	Inactive	—	—	—	—	—
Permanent Road Division No. 1007	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	495	—	—	—	—
Permanent Road Division No. 1008	San Diego	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,080	3,661	—	—	—
Permanent Road Division No. 1009	San Diego	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8	—	—	—	—
Permanent Road Division No. 1010	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	47,792	6,219	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Permanent Road Division No. 1011	San Diego	29	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	10,859	\$ 3,786	\$ —	—	—
Permanent Road Division No. 1012	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,494	7,843	—	—	—
Permanent Road Division No. 1013	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,861	4,280	—	—	—
Permanent Road Division No. 1014	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,709	14,318	10,000	—	—
Permanent Road Division No. 1015	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	28,922	26,222	90,000	—	—
Permanent Road Division No. 1016	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,374	33,284	46,933	—	—
Perris Public Financing Authority	Riverside	—	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,671,912	11,132,297	140,750,000	—	—
Perris Public Utility Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	569,339	802,534	—	—	—
Perris Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	456,269	491,457	—	—	—
Pescadero Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	16,368	6,945	—	—	—
Petaluma Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Health	3,148,159	4,168,958	6,637	—	—
Petrolia Cemetery District	Humboldt	4.	O	—	—	—	—	23,801	5,457
—	—	—	—	Cemetery	5,457	4,017	—	—	—
Petrolia Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	39,840	55,035	—	—	—
Phelan Pinon Hill Community Services District	San Bernardino	5	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	13,963	—	—	—
—	—	—	—	Recreation and Park	1,619,131	1,378,163	—	—	—
—	—	—	—	Water Enterprise	4,428,618	4,620,366	2,913,976	—	—
Phillipsville Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	32,554	25,876	—	—	—
Picard Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	15,853	19,854	—	—	—
Pico Rivera Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Pico Rivera Water Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,235,110	8,783,962	53,185,000	—	—
Pico Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,809,391	2,985,224	—	—	—
Piercy Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Piercy Fire Protection District — (continued)	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 26,815	\$ 26,040	\$ —	\$ —	—
Pine Acres Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	39,943	9,858	—	—	—
Pine Cove Water District	Riverside	42.	O	—	—	—	—	4,908,681	146,001
—	—	—	—	Water Enterprise	718,626	592,240	—	—	—
Pine Creek Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	9,303	5,813	—	—	—
Pine Grove Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	95,639	101,790	—	—	—
Pine Grove Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	344,223	367,886	—	—	—
Pine Grove Mosquito Abatement District	Shasta	21.	O	—	—	—	—	271,626	88,814
—	—	—	—	Pest Control	96,732	75,332	—	—	—
Pine Valley County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	69,152	66,476	—	—	—
Pine Valley Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,206,028	1,120,259	—	—	—
Pinedale County Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,360,505	1,196,793	—	—	—
—	—	—	—	Water Enterprise	763,082	1,022,611	—	—	—
Pinedale Public Utility District	Fresno	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	354,499	180,703	—	—	—
Pinyon Pines County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	50,805	51,407	—	—	—
Pioneer Cemetery District	Inyo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	328,059	246,281	—	—	—
Pioneer Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,011,696	1,165,201	—	—	—
Pioneers Memorial Hospital District	Imperial	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	88,092,435	85,142,009	24,119,198	—	—
Pioneers Memorial Hospital Public Facilities Corporation	Imperial	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	45,168	45,168	—	—	—
Piru Cemetery District	Ventura	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	16,424	13,717	—	—	—
Pismo Beach Public Financing Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	443,934	446,406	4,735,000	—	—
Pit Resource Conservation District	Lassen	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	506,707	558,242	—	—	—
Pittsburg Unified School District Financing Corporation	Contra Costa	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,421,894	7,593,116	40,425,000	—	—
Pixley Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,635,171	3,161,245	331,337	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Pixley Public Utility District	Tulare	40.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 1,132,339	\$ 474,358	\$ 2,210,618	—	—
—	—	—	—	Water Enterprise	622,201	279,487	—	—	—
Placentia Civic Center Authority	Orange	50.	O	Inactive	—	—	—	—	—
Placentia Library District	Orange	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,244,151	1,929,768	91,442	—	—
Placer County Air Pollution Control District	Placer	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	4,001,893	4,477,039	—	—	—
Placer County Flood Control and Water Conservation District	Placer	8.4	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	593,533	607,985	—	—	—
Placer County Public Financing Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,562,062	3,562,062	42,225,000	—	—
Placer County Resource Conservation District	Placer	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	792,964	793,305	—	—	—
Placer County Water Agency	Placer	45.12	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	13,100,335	9,299,278	14,230,000	—	—
—	—	—	—	Water Enterprise	68,622,461	48,849,971	106,785,598	—	—
Placer Hills Fire Protection District	Placer	7.	O	—	—	—	—	881,257	801,590
—	—	—	—	Fire Protection	1,875,949	1,897,289	60,079	—	—
Placer Mosquito and Vector Control District	Placer	21.	O	—	—	—	—	54,312	37,593
—	—	—	—	Pest Control	3,363,792	4,777,476	4,835,000	—	—
Placer Northstar Public Facilities Corporation	Placer	54.	O	Inactive	—	—	—	—	—
Placerville Municipal Sewer District No. 1	El Dorado	35.1	C	Inactive	—	—	—	—	—
Placerville Municipal Sewer District No. 2	El Dorado	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	166	—	—	—	—
Plainsburg Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	96,086	92,502	—	—	—
Planada Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	571,078	640,896	166,000	—	—
—	—	—	—	Water Enterprise	479,215	545,434	—	—	—
Planning and Service Area II Area Agency On Aging	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	2,786,906	2,781,060	—	—	—
Pleasant Grove Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	29,534	16,516	—	—	—
Pleasant Hill - Martinez Joint Facilities Agency	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	10,438,926	10,438,926	—	—	—
Pleasant Hill Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,780,294	6,898,575	2,525,759	—	—
Pleasant Valley County Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,838,837	2,847,533	—	—	—
Pleasant Valley Recreation and Park District	Ventura	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,122,342	14,521,570	12,812,761	—	—
Pleasant Valley Water District	Fresno	41.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Pleasant Valley Water District — (continued)	Fresno	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ —	\$ 18,170	\$ —	—	—
Pleasanton Joint Powers Financing Authority	Alameda	50.	C	—	—	—	—	—	—
Pliocene Ridge Community Services District	Sierra	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	46,519	41,839	—	—	—
Plumas Brophy Fire Protection District	Yuba	7.	O	—	—	—	—	282,693	135,786
—	—	—	—	Fire Protection	149,644	393,013	—	—	—
Plumas County Flood Control and Water Conservation District	Plumas	8.18	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,062,748	1,349,339	—	—	—
Plumas Eureka Community Services District	Plumas	5.1	O	—	—	—	—	63,416	31,996
—	—	—	—	Fire Protection	120,235	117,230	—	—	—
—	—	—	—	Waste Disposal Enterprise	362,712	340,865	1,490,160	—	—
—	—	—	—	Water Enterprise	297,587	273,730	—	—	—
Plumas Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	20,754,101	20,153,312	3,734,251	—	—
Plymouth Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,436	25,825	—	—	—
Point Dume Community Services District	Los Angeles	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	447	3,912	—	—	—
Pomerado Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	911,936	638,760	—	—	—
Pomerado Hospital Authority	San Diego	50.	O	Inactive	—	—	—	—	—
Pomona Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,307,150	21,161,473	367,225,000	—	—
Pomona Schools Financing Corporation Pomona Unified School District	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Pomona Valley Transportation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,378,732	2,378,735	—	—	—
—	—	—	—	Transit Enterprise	1,463,898	1,566,705	—	—	—
Ponderosa Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	79,787	100,223	7,688	—	—
—	—	—	—	Water Enterprise	69,586	87,183	—	—	—
Pope Valley Cemetery District	Napa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4	—	—	—	—
Poplar Community Service District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,403	10,581	—	—	—
—	—	—	—	Waste Disposal Enterprise	217,493	221,054	504,750	—	—
—	—	—	—	Water Enterprise	213,179	236,981	144,274	—	—
Port San Luis Harbor District	San Luis Obispo	11.2	O	—	—	—	—	18,247,728	2,801,888
—	—	—	—	Harbor and Port Enterprise	1,347,640	1,433,667	—	—	—
—	—	—	—	Police Protection and Personal Safety	802,574	754,851	—	—	—
—	—	—	—	Recreation and Park	2,621,320	2,555,821	—	—	—
Porter Vista Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	493,101	593,125	495,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Porterville Cemetery District	Tulare	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 795,651	\$ 696,060	\$ —	—	—
Porterville Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,376,547	1,847,233	—	—	—
Porterville Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	338,240	240,944	—	—	—
Porterville Schools Improvement Corporation	Tulare	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	812,275	773,338	5,580,000	—	—
Portola Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	75,450	64,304	—	—	—
Portola Valley Ranch Maintenance District (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	568	330	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Poso Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
Post Mountain Public Utility District	Trinity	40.1	O	—	—	—	—	—	—
Potter Valley Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	13,828	9,805	—	—	—
Potter Valley Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	68,493	32,489	—	—	—
Potter Valley Irrigation District	Mendocino	52.	O	—	—	—	—	186,471	304,572
—	—	—	—	Water Enterprise	449,221	345,682	—	—	—
Power and Water Resources Pooling Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	47,070,545	47,054,036	—	—	—
Prattville-Almanor Fire Protection District	Plumas	7.	O	—	—	—	—	71,735	31,931
—	—	—	—	Fire Protection	44,735	29,183	—	—	—
Princeton - Codora - Glenn Irrigation District	Colusa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,226,596	1,385,529	—	—	—
Princeton Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,408	9,808	—	—	—
Princeton Fire Protection District	Colusa	7.	O	—	—	—	—	104,950	46,148
—	—	—	—	Fire Protection	50,552	40,648	—	—	—
Princeton Water Works District (Colusa)	Colusa	49.	O	—	—	—	—	13,063	5,164
—	—	—	—	Waste Disposal Enterprise	24,655	8,485	—	—	—
—	—	—	—	Water Enterprise	43,966	26,881	97,000	—	—
Proberta Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	87,418	88,446	—	—	—
Protected Insurance Program for Schools	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	199,669,340	194,960,602	—	—	—
Provident Irrigation District	Glenn	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,088,240	1,229,767	—	—	—
Public Agencies Self Insurance System	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	96,620	495,231	—	—	—
Public Agency Risk Sharing Authority of California (PARSAC)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	13,048,420	8,515,400	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Public Agency Self-Insurance Agency	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 1,621,777	\$ 2,335,548	\$ —	—	—
Public Cable Television Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	4,884,469	4,944,268	—	—	—
Public Entity Risk Management Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,218,500	4,325,779	—	—	—
Puente Basin Water Agency	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	39,487	39,487	—	—	—
Purissima Hills Water District	Santa Clara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,373,990	4,453,627	2,000,000	—	—
Quail Valley Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	92,491	101,259	—	—	—
Quantification Settlement Agreement Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	8,393,752	6,875,616	—	—	—
Quartz Hill Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,361,640	4,188,103	—	—	—
Questhaven Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,850	2,754	—	—	—
Quincy Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	763,043	1,166,340	4,001	—	—
—	—	—	—	Water Enterprise	663,860	626,332	126,250	—	—
Quincy Fire Protection District	Plumas	7.	O	—	—	—	—	496,580	479,677
—	—	—	—	Fire Protection	502,396	422,430	—	—	—
Quincy Lighting District	Plumas	18.	S	—	—	—	—	107,515	27,937
—	—	—	—	Lighting and Lighting Maintenance	28,377	26,258	—	—	—
Quincy-La Porte Cemetery District	Plumas	4.	O	—	—	—	—	298,364	126,036
—	—	—	—	Cemetery	184,605	201,333	—	—	—
R L C Investment Tract 1402 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Rabb Park Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	70,336	57,595	—	—	—
Rag Gulch Water District	Kern	41.	O	—	—	—	—	—	—
Rail Road Flat Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3,135	9,743	—	—	—
Rainbow Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,908,628	1,999,389	—	—	—
—	—	—	—	Water Enterprise	31,233,763	30,123,835	—	—	—
Rains Creek Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	93,355	91,829	383,659	—	—
Raisin City Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,536	23,342	—	—	—
Ramirez Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	789,716	489,475	—	—	—
Ramona Avenue Permanent Road Division	Marin	29.	S	Inactive	—	—	—	—	—
Ramona Cemetery District	San Diego	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ramona Cemetery District — (continued)	San Diego	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 295,713	\$ 219,571	\$ —	—	—
Ramona Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,797,640	4,993,712	—	—	—
—	—	—	—	Recreation and Park	118,608	184,067	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,756,864	5,913,258	—	—	—
—	—	—	—	Water Enterprise	14,039,254	15,921,838	4,556,552	—	—
Ramona Public Facilities Corporation	San Diego	54.1	O	Inactive	—	—	—	—	—
Ranch House Estates Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,001	248	—	—	—
Rancho Adobe Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,211,661	2,920,134	469,498	—	—
Rancho California Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,942,051	9,468,227	—	—	—
—	—	—	—	Water Enterprise	98,151,391	77,847,859	274,255,000	—	—
Rancho Canada Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	548,368	8,325,000	—	—
Rancho Cordova Financing Corporation	Sacramento	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,925,295	1,953,461	24,865,000	—	—
Rancho Cucamonga Fire Protection	San Bernardino	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	40,058,350	40,297,017	—	—	—
Rancho Cucamonga Public Improvement Corporation	San Bernardino	54.1	O	Inactive	—	—	—	—	—
Rancho Murietta Community Services District	Sacramento	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	198,475	192,887	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,260,083	1,165,418	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,138,191	2,400,929	—	—	—
—	—	—	—	Water Enterprise	1,830,652	2,100,742	—	—	—
Rancho Rinconada Recreation and Park District	Santa Clara	27.1	O	—	—	—	—	480,000	451,642
—	—	—	—	Recreation and Park	523,493	451,642	—	—	—
Rancho San Joaquin Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,712	9,712	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	818	818	—	—	—
—	—	—	—	Water Enterprise	68,992	53,087	—	—	—
Rancho Santa Fe Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	148,114	139,073	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	592,458	556,294	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,530,945	3,955,905	—	—	—
Rancho Santa Fe Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	11,928,443	10,182,387	—	—	—
Rancho Saucos Water District	Tehama	41.	O	Inactive	—	—	—	—	—
Rancho Simi Recreation and Park District	Ventura	27.1	O	—	—	—	—	14,369,522	9,785,222
—	—	—	—	Recreation and Park	19,520,196	19,780,788	—	—	—
Rancho Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Rancho Village Maintenance District (San Joaquin) — (continued)	San Joaquin	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 708	\$ 1,093	—	—	—
Rand Communities Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	219,720	276,514	47,094	—	—
Rattlesnake Ridge Estates Permanent Road Division (Nevada)	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,597	3,113	—	—	—
Ravenswood Lighting District	San Mateo	18.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
Raymus Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,645	6,645	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,952	11,952	—	—	—
—	—	—	—	Waste Disposal Enterprise	150,996	150,996	—	—	—
—	—	—	—	Water Enterprise	92,264	209,764	—	—	—
Reclamation District No. 1	San Joaquin	26.19	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	322,538	453,749	75,000	—	—
Reclamation District No. 10	Yuba	26.2	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	114,282	95,075	—	—	—
Reclamation District No. 1000	Sacramento	26.10	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,967,558	2,840,123	—	—	—
Reclamation District No. 1001	Sutter	26.11	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,022,652	913,011	—	—	—
Reclamation District No. 1002	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	51,970	79,640	—	—	—
Reclamation District No. 1004	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,617,810	1,484,672	—	—	—
Reclamation District No. 1007	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	643	35,916	—	—	—
Reclamation District No. 108	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	5,733,558	7,891,237	3,700,000	—	—
—	—	—	—	Water Enterprise	3,412,959	3,039,381	—	—	—
Reclamation District No. 150	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	270,764	245,329	—	—	—
Reclamation District No. 1500	Sutter	26.12	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,736,517	1,641,228	48,665	—	—
Reclamation District No. 1600	Yolo	26.13	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	60,007	76,436	—	—	—
Reclamation District No. 1601	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,230,573	3,119,217	—	—	—
Reclamation District No. 1602	Stanislaus	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 1606	Fresno	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	117,830	39,883	—	—	—
Reclamation District No. 1607	Solano	26.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 1607 — (continued)	Solano	26.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	340,822	\$ 314,639	\$ —	—	—
Reclamation District No. 1608	San Joaquin	26.1	O	—	—	—	—	416,036	157,778
—	—	—	—	Land Reclamation and Levee Maintenance	384,193	398,501	—	—	—
Reclamation District No. 1614	San Joaquin	26.1	O	—	—	—	—	421,663	96,465
—	—	—	—	Land Reclamation and Levee Maintenance	658,434	453,680	—	—	—
Reclamation District No. 1618	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	196,061	152,544	—	—	—
Reclamation District No. 1660	Sutter	26.14	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	217,799	222,850	—	—	—
Reclamation District No. 1663	Santa Clara	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 17	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	6,421,968	10,635,685	16,115,000	—	—
Reclamation District No. 2	San Joaquin	26.19	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	288,942	286,092	—	—	—
Reclamation District No. 2021	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	45	—	—	—	—
Reclamation District No. 2023	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	405,385	236,056	—	—	—
Reclamation District No. 2024	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,192,598	1,663,404	—	—	—
Reclamation District No. 2025	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	279,326	614,904	375,000	—	—
Reclamation District No. 2026	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	488,126	1,153,629	125,000	—	—
Reclamation District No. 2027	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,383,382	2,304,992	500,000	—	—
Reclamation District No. 2028	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	354,922	1,000,109	75,000	—	—
Reclamation District No. 2029	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	744,308	233,101	—	—	—
Reclamation District No. 2030	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,944,430	3,203,304	—	—	—
Reclamation District No. 2031	Stanislaus	26.16	O	Inactive	—	—	—	—	—
Reclamation District No. 2033	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	594,484	444,041	—	—	—
Reclamation District No. 2035	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	376,304	475,025	197,000	—	—
—	—	—	—	Water Enterprise	1,108,256	1,182,449	—	—	—
Reclamation District No. 2037	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	649,826	526,420	400,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Reclamation District No. 2038	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,474,428	1,676,428	297,970	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 2039	San Joaquin	26.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	1,284,818	\$ 783,065	\$ —	—	—
Reclamation District No. 2040	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	838,450	422,983	—	—	—
Reclamation District No. 2041	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	242,566	204,835	—	—	—
Reclamation District No. 2042	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,321,995	880,115	—	—	—
Reclamation District No. 2044	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	599,390	263,649	—	—	—
Reclamation District No. 2047	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	78,329	14,575	—	—	—
Reclamation District No. 2049	Santa Cruz	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18,244	15,952	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	—	—	—	—	—
Reclamation District No. 2054	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	42,380	30,484	—	—	—
Reclamation District No. 2056	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	61,940	27,921	—	—	—
Reclamation District No. 2058	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	749,152	674,033	10,839	—	—
Reclamation District No. 2059	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	659,214	920,485	—	—	—
Reclamation District No. 2060	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	38,070	56,661	—	—	—
Reclamation District No. 2061	Sonoma	26.1	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Reclamation District No. 2062	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	176,670	229,318	—	—	—
Reclamation District No. 2063	Stanislaus	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	58,404	79,260	—	—	—
Reclamation District No. 2064	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	60,113	103,034	—	—	—
—	—	—	—	Water Enterprise	124,571	105,754	—	—	—
Reclamation District No. 2065	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	78,689	35,331	168,000	—	—
Reclamation District No. 2067	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	185,985	224,204	—	—	—
Reclamation District No. 2068	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,291,059	1,308,626	—	—	—
Reclamation District No. 2069	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,576	23,500	—	—	—
Reclamation District No. 2070	Lake	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	32,686	2,787	—	—	—
Reclamation District No. 2071	Kings	26.1	O	—	—	—	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 2071 — (continued)	Kings	26.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	70,000	33,201	—	—	—
Reclamation District No. 2072	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	571,314	1,094,584	15,182	—	—
Reclamation District No. 2074	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	947,529	622,137	—	—	—
Reclamation District No. 2075	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	42,573	75,772	—	—	—
Reclamation District No. 2084	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	85,000	79,291	—	—	—
Reclamation District No. 2085	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19,725	18,972	—	—	—
Reclamation District No. 2086	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	14	3,739	—	—	—
Reclamation District No. 2089	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	30,699	47,025	90,000	—	—
Reclamation District No. 2090	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	677,643	181,998	—	—	—
Reclamation District No. 2091	Stanislaus	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,325	3,633	—	—	—
Reclamation District No. 2092	Stanislaus	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2093	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	7,505	4,159	—	—	—
Reclamation District No. 2094	San Joaquin	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2095	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	69,891	45,012	32,616	—	—
Reclamation District No. 2096	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	23,552	18,866	—	—	—
Reclamation District No. 2098	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	39,799	36,195	—	—	—
Reclamation District No. 2101	Stanislaus	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2103	Yuba	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	41,663	66,018	—	—	—
Reclamation District No. 2104	Solano	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2106	Glenn	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	36	—	—	—	—
Reclamation District No. 2107	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	23,596	34,493	—	—	—
Reclamation District No. 2109	Napa	26.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	203,443	231,141	—	—	—
Reclamation District No. 2110	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	48	21,419	—	—	—
Reclamation District No. 2111	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	20,012	16,985	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 2112	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	16,708	\$ 13,744	\$ —	—	—
Reclamation District No. 2113	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	151,200	151,937	—	—	—
Reclamation District No. 2114	San Joaquin	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2115	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	59,106	45,463	—	—	—
Reclamation District No. 2116	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	862	862	—	—	—
Reclamation District No. 2117	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	121,896	26,896	—	—	—
Reclamation District No. 2119	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	592,296	895,721	1,185,781	—	—
Reclamation District No. 2121	Contra Costa	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2122	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	61,014	20,573	—	—	—
Reclamation District No. 2124	Sacramento	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2125	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	50,001	54,474	—	—	—
Reclamation District No. 2126	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	186,987	153,058	—	—	—
Reclamation District No. 2130	Sonoma	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	75,686	123,981	—	—	—
Reclamation District No. 2134	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	367,000	366,713	—	—	—
Reclamation District No. 2136	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	44,393	53,115	—	—	—
Reclamation District No. 2137	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	710,302	363,627	—	—	—
Reclamation District No. 2143 (Wendt Ranch)	Stanislaus	26	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	9,568	7,743	—	—	—
Reclamation District No. 3	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	970,781	860,222	—	—	—
Reclamation District No. 307	Yolo	26.1	O	—	—	—	—	156,562	74,678
—	—	—	—	Drainage and Drainage Maintenance	214,052	58,908	—	—	—
Reclamation District No. 317	Sacramento	26.4	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	105,864	217,470	—	—	—
Reclamation District No. 341	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,186,415	2,179,062	—	—	—
Reclamation District No. 348	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,937,310	573,172	—	—	—
Reclamation District No. 349	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	73,959	63,208	—	—	—
Reclamation District No. 38	San Joaquin	26.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 38 — (continued)	San Joaquin	26.1	0	—	—	—	—	\$ —	—
—	—	—	—	Land Reclamation and Levee Maintenance	421,866	354,558	—	—	—
Reclamation District No. 403	San Joaquin	26.	S	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	44,071	39,935	—	—	—
Reclamation District No. 404	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	537,368	144,861	—	—	—
Reclamation District No. 407	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	99,299	67,643	149,333	—	—
Reclamation District No. 479	Colusa	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	92,257	40,395	—	—	—
Reclamation District No. 501	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	308,825	626,580	80,000	—	—
Reclamation District No. 524	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	100,385	99,314	—	—	—
Reclamation District No. 536	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	69,400	67,220	—	—	—
Reclamation District No. 537	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	201,819	195,512	—	—	—
Reclamation District No. 544	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	127,996	266,386	—	—	—
Reclamation District No. 548	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	982,256	889,187	—	—	—
Reclamation District No. 551	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	296,036	283,074	—	—	—
Reclamation District No. 554	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	26,473	82,180	—	—	—
Reclamation District No. 556	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	58,863	54,962	—	—	—
Reclamation District No. 563	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,705,095	1,592,630	750,000	—	—
Reclamation District No. 684	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	636,436	1,477,279	540,481	—	—
Reclamation District No. 685	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	14,720	3,560	—	—	—
Reclamation District No. 695	Lake	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	17,395	6,018	—	—	—
Reclamation District No. 70	Sutter	26.3	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	248,043	223,983	—	—	—
Reclamation District No. 730	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	31,373	21,372	—	—	—
Reclamation District No. 739	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	25,001	28,922	—	—	—
Reclamation District No. 744	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19,355	12,769	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 749	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	93,492	96,199	—	—	—
Reclamation District No. 755	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,087	20,061	—	—	—
Reclamation District No. 756	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	648,365	1,984,402	525,000	—	—
Reclamation District No. 761	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	79,163	80,426	—	—	—
Reclamation District No. 765	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	46,558	53,964	—	—	—
Reclamation District No. 768	Humboldt	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,549,674	1,917,656	82,525	—	—
Reclamation District No. 770	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	55,746	78,411	—	—	—
Reclamation District No. 771	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	98	—	—	—	—
Reclamation District No. 773	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	143,014	164,087	—	—	—
Reclamation District No. 776	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	113	45	—	—	—
Reclamation District No. 777	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	178,272	101,327	—	—	—
Reclamation District No. 780	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	—	1,655	—	—	—
Reclamation District No. 784	Yuba	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,724,067	1,033,517	453,128	—	—
Reclamation District No. 785	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	64,298	65,506	—	—	—
Reclamation District No. 799	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	387,124	366,817	—	—	—
Reclamation District No. 800 - Byron Tract (Contra Costa)	Contra Costa	26.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,684,677	997,477	—	—	—
Reclamation District No. 800 (Sacramento)	Sacramento	26.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	202,960	189,401	—	—	—
Reclamation District No. 801	Fresno	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	9,169	—	—	—	—
Reclamation District No. 811	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	497	51,244	—	—	—
Reclamation District No. 812	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	40,997	42,539	—	—	—
Reclamation District No. 817	Yuba	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	14,669	13,848	—	—	—
Reclamation District No. 825	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	9,567	9,567	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 827	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	59,636	80,259	—	—	—
Reclamation District No. 828	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	53,972	37,761	—	—	—
Reclamation District No. 830	Contra Costa	26.6	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,595,657	1,104,203	—	—	—
Reclamation District No. 833	Butte	26.7	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,019,990	293,633	—	—	—
Reclamation District No. 900	Yolo	26.8	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,141,642	1,052,074	—	—	—
Reclamation District No. 999	Yolo	26.9	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	710,290	819,463	—	—	—
Red Bluff Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	397,020	442,318	—	—	—
Redbud Healthcare District	Lake	14.	O	—	—	—	—	—	—
—	—	—	—	Health	755,725	789,332	—	—	—
Redcrest Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	4,888	1,916
—	—	—	—	Lighting and Lighting Maintenance	1,916	15,786	—	—	—
Redding Area Bus Authority	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,327,325	4,062,459	—	—	—
—	—	—	—	Transit Enterprise	1,732,308	1,732,308	—	—	—
Redding Joint Powers Financing Authority	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,766,306	8,766,306	73,960,000	—	—
Redway Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	414,398	451,831	791,500	—	—
—	—	—	—	Water Enterprise	333,222	337,546	273,345	—	—
Redway Fire Protection District	Humboldt	7.	O	—	—	—	—	158,285	87,704
—	—	—	—	Fire Protection	85,704	49,026	—	—	—
Redwood City Public Financing Authority	San Mateo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,011,737	20,658,619	113,732,448	—	—
Redwood Coast Energy Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	973,841	954,512	—	—	—
Redwood Coast Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	316,997	344,272	—	—	—
Redwood Coast Transit Authority	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,243,272	1,124,388	—	—	—
Redwood Empire Dispatch Communications Authority	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,015,108	2,801,080	—	—	—
Redwood Empire Municipal Insurance Fund	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,422,520	8,334,801	—	—	—
Redwood Empire School Insurance Group	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	14,020,361	9,664,818	2,427,505	—	—
Redwood Park Community Services District	Del Norte	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Redwood Park Community Services District — (continued)	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 55,379	\$ 44,605	\$ —	—	—
Redwood Region Economic Development Commission	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	492,508	410,228	—	—	—
Redwood Valley - Calpella Fire Protection District	Mendocino	7.	O	—	—	—	—	415,681	203,994
—	—	—	—	Fire Protection	596,616	654,069	74,728	—	—
Redwood Valley County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	924,219	1,231,886	7,283,988	—	—
Reedley Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	574,493	515,417	—	—	—
Regional Fire Protection Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	—	9,756	—	—	—
Regional Water Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,187,791	3,145,372	—	—	—
Rescue District Facilities Corporation	El Dorado	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,351,972	6,935,781	8,000,000	—	—
Rescue Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,596,989	1,543,055	—	—	—
Residential Lighting (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,507	14,034	—	—	—
Resort Improvement District No. 1	Humboldt	27.5	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,705,223	1,394,043	—	—	—
—	—	—	—	Fire Protection	603,423	235,506	—	—	—
—	—	—	—	Waste Disposal Enterprise	352,430	626,447	600,464	—	—
—	—	—	—	Water Enterprise	617,393	442,488	—	—	—
Resource Conservation District of Greater San Diego County	San Diego	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,664,416	1,380,101	—	—	—
Resources Conservation District of the Santa Monica Mountains	Los Angeles	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	678,875	716,086	—	—	—
Rialto Nonprofit Public Building Corporation	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	381,058	381,058	2,640,000	—	—
Rialto Public Financing Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Rice Pest Abatement District No. 1	Glenn	23.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	4,135	4,191	—	—	—
Richardson Bay Regional Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	348,383	343,818	—	—	—
Richardson Bay Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,815,365	2,355,921	—	—	—
Richardson Springs Community Services District	Butte	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	32,574	111,489	—	—	—
Richgrove Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	3,325	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Richgrove Community Services District — (continued)	Tulare	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 102,553	\$ 154,267	\$ 264,796	—	—
—	—	—	—	Water Enterprise	162,050	153,094	38,372	—	—
Richland Tract Lighting District	Stanislaus	18.	S	—	—	—	—	12,330	5,788
—	—	—	—	Lighting and Lighting Maintenance	7,185	5,788	—	—	—
Richmond Joint Powers Financing Authority	Contra Costa	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,581,007	110,984,133	207,045,000	—	—
Richmond Municipal Sewer District No. 1	Contra Costa	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	25,226,240	15,507,427	43,782,145	—	—
Richvale Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,198,624	1,173,417	—	—	—
Richvale Recreation and Park District	Butte	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,086	13,548	—	—	—
Richvale Sanitary District (Butte)	Butte	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	79,595	79,267	39,825	—	—
Ridgecrest Ranchos Recreation and Park District	Los Angeles	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	20,852	16,689	—	—	—
Ridgeview Woodlands Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,665	1,285	—	—	—
Ridgewood Acres Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,324	260	—	—	—
Ridgewood Permanent Road Division	Marin	29.	S	Inactive	—	—	—	—	—
Rim of the World Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	760,871	775,875	554,282	—	—
Rim of the World Unified School District Educational Facilities Corporation	San Bernardino	54.	O	Inactive	—	—	—	—	—
Rim Rock Ranch Unit 2 Sewer Maintenance District (Shasta)	Shasta	19.	S	Inactive	—	—	—	—	—
Rincon Del Diablo Municipal Water District	San Diego	44.	O	—	—	—	—	4,437,719	2,419,215
—	—	—	—	Fire Protection	1,896,498	1,856,780	—	—	—
—	—	—	—	Water Enterprise	11,656,695	11,355,833	3,105,016	—	—
Rincon Public Facilities Corporation	San Diego	54.1	O	Inactive	—	—	—	—	—
Rincon Ranch Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	43,448	24,229	—	—	—
Rincon Valley Fire Protection District	Sonoma	7.	O	—	—	—	—	4,632,255	4,638,194
—	—	—	—	Fire Protection	4,910,402	4,622,189	—	—	—
Rio Alto Water District	Tehama	41.	O	—	—	—	—	217,481	52,705
—	—	—	—	Waste Disposal Enterprise	347,980	558,241	—	—	—
—	—	—	—	Water Enterprise	591,573	649,222	—	—	—
Rio Dell Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	67,009	93,201	—	—	—
Rio Linda-Elverta Community Water District	Sacramento	42.	O	—	—	—	—	—	—
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Sacramento	34.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Rio Linda-Elverta Parks and Recreation Area (Sacramento) — (continued)	Sacramento	34.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 1,031,491	\$ 879,672	\$ —	—	—
Rio Nido Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	35,318	22,191	—	—	—
Rio Ramaza Community Services	Sutter	5.1	S	—	—	—	—	22,324	3,553
—	—	—	—	Waste Disposal Enterprise	48,218	7,739	—	—	—
—	—	—	—	Water Enterprise	144,653	23,218	—	—	—
Rio Vista - Montezuma Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	531,535	275,069	—	—	—
Ripon Consolidated Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,518,124	2,578,429	227,997	—	—
Rising Hill Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	44,541	13,342	—	—	—
River City Regional Stadium Financing Authority	Yolo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,549,377	3,613,682	35,125,000	—	—
River Delta Fire District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	203,639	208,413	470,583	—	—
River Highlands Community Service District	Yuba	5.1	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	46,082	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	125,031	108,524	—	—	—
—	—	—	—	Water Enterprise	37,822	29,023	—	—	—
River Park Estates Canal Maintenance (Napa)	Napa	19.	C	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	242,070	1,801,214	—	—	—
River Pines Public Utility District	Amador	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	109,884	120,132	—	—	—
—	—	—	—	Water Enterprise	160,817	192,273	166,250	—	—
Riverbank-Oakdale Transit Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,242,245	1,211,745	—	—	—
Riverdale Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	314,345	296,932	—	—	—
Riverdale Memorial District	Fresno	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	81,057	95,974	—	—	—
Riverdale Park Tract Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	48,323	59,529	—	—	—
Riverdale Public Utility District	Fresno	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	84,981	77,217	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	32,095	27,595	—	—	—
—	—	—	—	Waste Disposal Enterprise	519,709	440,105	—	—	—
—	—	—	—	Water Enterprise	371,944	453,209	268,141	—	—
Riverside - San Bernardino Housing and Finance Agency	Riverside	50.	O	—	—	—	—	—	—
Riverside Civic Center Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Riverside Community Services District	Humboldt	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 69,832	\$ 68,745	\$ —	—	—
Riverside County Board of Education Service Center Building Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,339,577	1,339,577	7,240,000	—	—
Riverside County Employer / Employee Partnership For Benefits	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	174,871,039	195,087,494	—	—	—
Riverside County Flood Control and Water Conservation	Riverside	8.19	S	—	—	—	—	191,212,786	49,323,399
—	—	—	—	Flood Control and Water Conservation	72,347,000	59,159,000	—	—	—
Riverside County Habitat Conservation Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	699,225	827,286	—	—	—
Riverside County Public Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20,987,525	28,480,859	498,480,000	—	—
Riverside County Regional Park and Open Space	Riverside	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	17,666,354	19,483,416	—	—	—
Riverside County Waste Resources Management District	Riverside	31.	O	—	—	—	—	—	—
Riverside Public Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,518,615	13,518,615	347,905,000	—	—
Riverside Schools Insurance Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,600,415	7,054,720	—	—	—
Riverside Schools Risk Management Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	19,382,872	19,505,061	—	—	—
Riverside Transit Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	48,363,506	69,048,145	7,405,000	—	—
Riverside-Corona Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,671,518	1,399,926	—	—	—
Riverview Cemetery District	Imperial	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	466,192	381,884	263,797	—	—
Riverwood Terrace Lighting District	Mendocino	18.	S	—	—	—	—	4,523	749
—	—	—	—	Lighting and Lighting Maintenance	2,355	749	—	—	—
Riviera Cliffs Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,464	5,543	—	—	—
Rock Creek Reclamation District (Butte)	Butte	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	6,798	6,798	—	—	—
Rock Creek Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	41,939	46,429	—	—	—
—	—	—	—	Water Enterprise	14,400	29,736	—	—	—
Rocklin Fire Protection District	Placer	7.	O	—	—	—	—	153,872	121,718
—	—	—	—	Fire Protection	40,680	127,555	—	—	—
Rodeo Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,447,472	2,342,882	859,876	—	—
Rodeo-Hercules Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,677,749	5,336,711	—	—	—
Rohner Community Recreation and Park	Humboldt	27.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Rohner Community Recreation and Park — (continued)	Humboldt	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	\$ 12,654	\$ 7,768	\$ —	—	—
Rohnert Park Civic Commission	Sonoma	50.	O	Inactive	—	—	—	—	—
Rohnerville Lighting District	Humboldt	18.	S	—	—	—	—	7,931	6,486
—	—	—	—	Lighting and Lighting Maintenance	6,486	78,585	—	—	—
Rolling Acres Permanent Road Division	Yolo	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,531	3,109	—	—	—
Rolling Hills Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	138,757	171,009	—	—	—
Rolling Hills Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,114	1,804	—	—	—
Rollingwood-Wilart Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
Root Creek Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	948,275	108,392	—	—	—
Rosamond Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	95,460	97,658	—	—	—
—	—	—	—	Recreation and Park	615,634	1,068,778	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,222,221	1,650,288	8,503,570	—	—
—	—	—	—	Water Enterprise	2,978,182	4,440,088	3,305,614	—	—
Rose-Andrews Street Lighting District	Santa Clara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,203	1,064	—	—	—
Rosedale-Rio Bravo Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,797,455	4,532,296	—	—	—
Roseland Fire Protection District	Sonoma	7.	O	—	—	—	—	2,119,046	508,362
—	—	—	—	Fire Protection	478,920	508,362	—	—	—
Roseville Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,136,177	1,594,212	—	—	—
Roseville Finance Authority	Placer	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	23,668,283	26,471,442	430,905,000	—	—
Roseville Natural Gas Financing Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	28,592,577	28,134,796	—	—	—
Ross Valley Fire Service	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,320,947	6,762,943	398,092	—	—
Ross Valley Paramedic Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,625,403	1,808,579	—	—	—
Rossmoor Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,211,565	1,195,210	525,000	—	—
Rossmoor Community Services District Public Improvements Financing	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	84,430	360,491	525,000	—	—
Rossmoor/Los Alamitos Area Sewer District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	384,608	388,618	—	—	—
Rothers Riverside Subdivision Lighting District	Shasta	18.	S	—	—	—	—	63,048	13,452

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Rothers Riverside Subdivision Lighting District — (continued)	Shasta	18.	S	—	—	—	—	\$ 63,048	\$ 13,452
—	—	—	—	Lighting and Lighting Maintenance	\$ 15,013	\$ 4,854	\$ —	—	—
Rough and Ready Fire Protection District	Nevada	7.	O	—	—	—	—	199,297	196,011
—	—	—	—	Fire Protection	386,399	440,982	—	—	—
Round Valley County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	13,892	9,846	—	—	—
Rowland Area County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,673,220	14,714,007	20,280,000	—	—
Royal Pines County Service Area (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
Rubidoux Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,184,049	2,988,500	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	150,464	150,464	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,752,033	4,736,186	1,840,869	—	—
—	—	—	—	Water Enterprise	4,587,833	4,441,002	7,388,716	—	—
Running Springs Water District	San Bernardino	42.	O	—	—	—	—	3,725,373	—
—	—	—	—	Ambulance Service	489,488	633,129	44,331	—	—
—	—	—	—	Fire Protection	1,773,434	1,410,370	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,738,562	1,688,044	1,108,165	—	—
—	—	—	—	Water Enterprise	1,770,366	1,696,893	398,467	—	—
Rural Counties Environmental Services Joint Powers Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	407,382	430,405	—	—	—
Rural Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,160,339	6,988,885	2,882,393	—	—
Rural North Vacaville Water District	Solano	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,296,878	2,077,035	9,772,724	—	—
Russian River Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	544,436	408,552	—	—	—
Russian River County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,907,268	4,113,408	5,055,490	—	—
Russian River County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	575,044	639,749	—	—	—
Russian River Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	637,364	—	—	—	—
—	—	—	—	Fire Protection	987,112	1,663,018	221,731	—	—
Russian River Recreation and Park District	Sonoma	27.1	O	—	—	—	—	435,695	399,023
—	—	—	—	Recreation and Park	201,710	239,001	—	—	—
Ruth Lake Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	71	5,339	—	—	—
—	—	—	—	Recreation and Park	603,847	503,969	7,843	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5	—	—	—	—
Sacramento Area Flood Control Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	110,421,603	111,819,700	172,055,000	—	—
Sacramento Area Sewer District	Sacramento	31.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sacramento Area Sewer District — (continued)	Sacramento	31.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 93,612,869	\$ 86,327,970	\$ 148,660,000	—	—
Sacramento Central Groundwater Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	338,205	200,660	—	—	—
Sacramento City Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	88,672,611	88,672,611	933,835,002	—	—
Sacramento Cogeneration Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	63,289,842	69,744,140	57,530,000	—	—
Sacramento County Parking Authority	Sacramento	22.	S	—	—	—	—	—	—
—	—	—	—	Parking	1	—	—	—	—
Sacramento County Public Facilities Corporation	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	24,820,464	24,585,349	340,285,000	—	—
Sacramento County Public Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,395,187	6,395,538	95,490,588	—	—
Sacramento County Sanitation Districts Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	114,504,319	91,844,319	1,549,170,000	—	—
Sacramento County Stormwater Utility District (Sacramento)	Sacramento	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	24,664,828	23,670,657	—	—	—
Sacramento County Water Agency	Sacramento	45.13	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,449,001	13,062,398	—	—	—
—	—	—	—	Water Enterprise	47,479,555	23,992,838	475,287,160	—	—
Sacramento Groundwater Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	569,373	446,720	—	—	—
Sacramento Metropolitan Air Quality Management District	Sacramento	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	36,671,116	27,978,598	4,445,000	—	—
Sacramento Metropolitan Cable Television Commission	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	13,391,062	14,363,475	—	—	—
Sacramento Metropolitan Fire District	Sacramento	7.	O	—	—	—	—	247,679,670	120,427,127
—	—	—	—	Fire Protection	143,915,464	141,195,200	69,733,838	—	—
Sacramento Municipal Utility District	Sacramento	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,352,415,954	1,347,030,781	3,099,625,000	—	—
Sacramento Municipal Utility District Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	249,578,546	246,771,641	277,540,000	—	—
Sacramento Power Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	71,153,016	66,097,663	104,675,000	—	—
Sacramento Regional County Sanitary (Sacramento)	Sacramento	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	166,619,399	133,155,249	1,400,510,000	—	—
Sacramento Regional Fire-EMS Communications Center	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,620,028	5,972,245	—	—	—
Sacramento Regional Transit System	Sacramento	38.12	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	133,890,669	172,234,740	109,881,155	—	—
Sacramento River Fire District	Colusa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	380,840	474,372	—	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sacramento River Reclamation District (Butte)	Butte	26.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	1,314	1,862	—	—	—
Sacramento River Westside Levee District (Colusa)	Colusa	16.7	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	263,561	349,721	—	—	—
Sacramento Suburban Water District	Sacramento	42	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	43,393,674	30,871,613	114,800,000	—	—
Sacramento Valley Basinwide Air Pollution Control Council	Colusa	50.	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	77,990	70,774	—	—	—
Sacramento-Yolo Mosquito and Vector Control District	Sacramento	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	11,212,129	10,731,819	—	—	—
Sacramento-Yolo Port District	Sacramento	11.4	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	7,325,002	4,718,496	9,618,860	—	—
Saddle Creek Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Pest Control	104,397	111,305	—	—	—
—	—	—	—	Police Protection and Personal Safety	104,397	90,633	—	—	—
—	—	—	—	Recreation and Park	104,397	90,633	—	—	—
—	—	—	—	Resource Conservation	104,397	90,633	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	104,397	90,633	—	—	—
Salida Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,891,756	2,252,260	—	—	—
Salida Lighting District	Stanislaus	18.	S	—	—	—	—	26,997	104,405
—	—	—	—	Lighting and Lighting Maintenance	102,968	104,405	—	—	—
Salida Sanitary District (Stanislaus)	Stanislaus	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,768,663	2,208,384	—	—	—
Salinas Fire Protection District	Monterey	7.	O	—	—	—	—	7,040,998	5,837,780
—	—	—	—	Fire Protection	7,557,888	7,188,441	1,075,791	—	—
Salinas Valley Memorial Hospital District	Monterey	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	355,114,758	352,566,365	5,558,983	—	—
Salinas Valley Solid Waste Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,469,033	15,340,328	38,232,964	—	—
Salsipuedes Sanitary District (Santa Cruz)	Santa Cruz	30.1	O	—	—	—	—	84,081	17,346
—	—	—	—	Waste Disposal Enterprise	260,863	310,638	—	—	—
Salt Creek Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Salton Community Services District	Imperial	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	61,961	123,828	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,448,029	1,407,034	884,353	—	—
Salton Sea Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	212,718	190,631	—	—	—
Salyer Community Service District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	83,556	32,568	—	—	—
Salyer Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	215	520	—	—	—
Salzman Estates Subdivision Permanent Road	Shasta	29.	S	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Samoa Fire Protection District	Humboldt	7.	O	—	—	—	—	\$ 1,201,105	\$ 93,392
—	—	—	—	Fire Protection	\$ 93,392	\$ 41,506	\$ —	—	—
San Andreas Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	30,580	37,402	—	—	—
San Andreas Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	361,384	352,882	—	—	—
San Andreas Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	23,785	15,211	—	—	—
San Andreas Recreation and Park District	Calaveras	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	52,075	52,465	—	—	—
San Andreas Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,378,005	1,240,178	9,435,276	—	—
San Andreas Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	1,973	2,046	—	—	—
San Ardo Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	14,947	4,292	—	—	—
San Ardo Water District	Monterey	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	26,670	34,921	4,500	—	—
—	—	—	—	Water Enterprise	70,615	73,235	—	—	—
San Benito County Water District	San Benito	8.20	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,534,328	6,889,079	—	—	—
San Benito Health Care District	San Benito	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	78,096,793	79,055,335	52,677,422	—	—
San Benito Resource Conservation District	San Benito	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	162	1,977	—	—	—
San Bernardino County Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	35,511,395	70,658,946	702,755,000	—	—
San Bernardino County Flood Control District	San Bernardino	8.21	S	—	—	—	—	1,646,982,042	42,126,650
—	—	—	—	Flood Control and Water Conservation	57,119,791	61,079,557	119,296,842	—	—
San Bernardino International Airport Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	3,090,767	18,303,238	4,700,000	—	—
San Bernardino Joint Powers Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,974,508	4,835,555	39,770,000	—	—
San Bernardino Mountains Community Hospital District	San Bernardino	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	15,987,126	16,002,956	8,615,000	—	—
San Bernardino Public Safety Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,318,930	3,348,553	19,670,000	—	—
San Bernardino Valley Municipal Water District	San Bernardino	44.	O	—	—	—	—	21,397,266	—
—	—	—	—	Water Enterprise	67,660,450	47,067,937	—	—	—
San Bernardino Valley Water Conservation District	San Bernardino	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	843,739	2,385,607	—	—	—
—	—	—	—	Water Enterprise	118,644	67,739	—	—	—
San Buenaventura Public Facilities Financing Authority	Ventura	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,644,696	8,647,423	96,105,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Diego Area Housing and Finance Agency	San Diego	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Governmental Services	\$ —	\$ 2,250	\$ —	—	—
San Diego Convention Center Corporation, Inc.	San Diego	54.1	C	—	—	—	—	—	—
—	—	—	—	Governmental Services	38,104,084	38,870,453	13,531,063	—	—
San Diego County Air Pollution Control	San Diego	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	28,307,461	26,208,478	—	—	—
San Diego County Capital Asset Leasing Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	43,051,096	41,865,246	254,280,000	—	—
San Diego County Cities Risk Management Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego County Del Mar Building Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego County Flood Control District	San Diego	8.1	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	5,972,458	5,922,694	—	—	—
San Diego County Regional Airport Authority	San Diego	2.3	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	231,541,772	184,271,917	208,760,000	—	—
San Diego County Schools Fringe Benefits Consortium	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	92,753,074	94,303,212	—	—	—
San Diego County Schools Risk Management Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	36,830,254	38,357,821	—	—	—
San Diego County Street Lighting Maintenance District	San Diego	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,694,356	1,606,889	—	—	—
San Diego County Water Authority	San Diego	45.19	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,208,178	805,437	—	—	—
—	—	—	—	Water Enterprise	460,784,776	412,925,770	2,453,765,000	—	—
San Diego Data Processing Corporation, Inc.	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	79,671,531	80,435,718	—	—	—
San Diego Energy Recovery Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego Facilities and Equipment Leasing Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	17,073,117	15,102,001	11,630,000	—	—
San Diego Geographic Information Source District	San Diego	50.	C	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,343,516	1,332,493	—	—	—
San Diego Human Relations Agency	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego Metropolitan Transit System	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	58,037,288	68,342,274	—	—	—
San Diego Open Space Park Facilities District No. 1	San Diego	35.1	C	—	—	—	—	—	—
San Diego Pooled Insurance Program	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,454,692	9,781,614	—	—	—
San Diego Redevelopment Financing Authority	San Diego	50.	C	Inactive	—	—	—	—	—
San Diego Regional Building Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,601,561	73,570,210	167,980,000	—	—
San Diego Transit Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	82,861,750	107,851,438	61,150,000	—	—
San Diego Trolley, Inc.	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	60,597,834	134,236,530	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Diego Unified Port District	San Diego	11.6	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Harbor and Port Enterprise	\$ 135,858,118	\$ 143,736,965	\$ 89,683,265	—	—
San Dieguito River Valley Regional Open Space Park Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,300,167	4,659,427	—	—	—
San Dieguito Water District	San Diego	52.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,147,161	11,755,569	17,545,000	—	—
San Dimas-La Verne Recreational Facilities Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
San Elijo Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,939,319	6,534,341	21,443,375	—	—
San Francisco Airport Improvement Corporation	San Francisco	54.	O	Inactive	—	—	—	—	—
San Francisco Bay Area Rapid Transit District	Alameda	38.3	O	—	—	—	—	465,683,553	192,252,869
—	—	—	—	Transit Enterprise	685,786,415	727,562,436	1,327,422,047	—	—
—	—	—	—	Transit Enterprise	2,025,104	9,652,033	1,327,422,047	—	—
San Francisco Municipal Railway Improvement Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	543	1,141,784	—	—	—
San Francisquito Creek Joint Powers Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,055,164	867,030	—	—	—
San Gabriel Basin Water Quality Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	22,923,355	23,373,355	5,208,046	—	—
San Gabriel County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,332,753	4,824,590	3,792,893	—	—
San Gabriel River Discovery Center Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	377,922	549,466	—	—	—
San Gabriel Valley Animal Control Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	556,660	557,275	—	—	—
San Gabriel Valley Mosquito and Vector Control District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,723,531	2,632,770	—	—	—
San Gabriel Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	66,041	59,658	—	—	—
—	—	—	—	Water Enterprise	7,962,816	9,640,932	—	—	—
San Gabriel Valley School Districts Self Insurance Authority for Liability	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,060,302	2,683,787	—	—	—
San Gabriel Valley School Districts Self-Insurance Authority for Workers Compensation	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,392,586	5,832,340	—	—	—
San Geronio Memorial Healthcare District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	45,633,826	39,676,810	114,286,589	—	—
San Geronio Pass Water Agency	Riverside	45.14	O	—	—	—	—	44,368,192	10,153,746
—	—	—	—	Water Enterprise	16,519,703	12,488,231	—	—	—
San Jacinto Basin Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	907,097	295,720	—	—	—
San Jacinto Mountain Area Water Study Agency	Riverside	50.	O	—	—	—	—	—	—
San Jacinto Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Jacinto Valley Cemetery District — (continued)	Riverside	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 888,696	\$ 785,251	\$ —	—	—
San Joaquin Area Flood Control Agency	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	3,478,751	6,350,849	—	—	—
San Joaquin County Flood Control and Water Conservation District	San Joaquin	8.23	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	5,295,006	7,317,481	—	—	—
San Joaquin County Mosquito and Vector Control	San Joaquin	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	6,781,608	6,721,797	500,000	—	—
San Joaquin County Public Facilities Financing Corporation	San Joaquin	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20,941,993	26,111,721	212,665,000	—	—
San Joaquin County Resource Conservation District	San Joaquin	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,791,225	1,185,879	—	—	—
San Joaquin County Schools Property and Liability Insurance Group	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,209,221	1,256,309	—	—	—
San Joaquin County Schools Workers Compensation Insurance Group	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,670,063	5,751,504	2,074,059	—	—
San Joaquin Regional Transit District	San Joaquin	38.4	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,290,418	2,093,409	—	—	—
—	—	—	—	Transit Enterprise	28,727,644	27,924,657	—	—	—
San Joaquin River Exchange Contractors Water Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,336,177	25,096,918	—	—	—
San Joaquin Valley Drainage Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	751,325	1,078,452	—	—	—
San Joaquin Valley Insurance Authority	Fresno	50.	S	—	—	—	—	—	—
—	—	—	—	Self Insurance	26,712,918	26,401,983	—	—	—
San Joaquin Valley Power Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	3,024	3,024	—	—	—
San Joaquin Valley Unified Air Pollution Control District	Fresno	1.5	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	136,687,235	66,077,401	1,037,794	—	—
San Joaquin Valleywide Air Pollution Study Agency	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	209,759	1,239,052	—	—	—
San Joaquin Waterworks District No. 2 (San Joaquin)	San Joaquin	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	56,342	79,570	—	—	—
San Jose Civic Improvement Authority	Santa Clara	50.	O	Inactive	—	—	—	—	—
San Jose Financing Authority	Santa Clara	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	40,574,419	50,274,873	644,983,000	—	—
San Jose-Santa Clara Clean Water Financing Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,180,621	7,071,027	58,045,000	—	—
San Juan Basin Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,832,740	1,760,401	27,540,000	—	—
San Juan Bautista Cemetery District	San Benito	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	153,224	140,690	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Juan Ridge County Water District	Nevada	42.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	19,400	17,746	—	—	—
San Juan Suburban Water District	Sacramento	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	17,968,005	18,460,977	48,164,943	—	—
San Lorenzo Valley County Water	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	89,520	103,220	—	—	—
—	—	—	—	Water Enterprise	5,850,413	5,926,921	9,268,684	—	—
San Lucas Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,929	19,628	—	—	—
San Lucas County Water District	Monterey	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	77,630	117,230	16,436	—	—
—	—	—	—	Water Enterprise	73,929	124,678	78,148	—	—
San Luis and Delta-Mendota Water Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,876,002	24,356,698	—	—	—
San Luis Obispo County Air Pollution District	San Luis Obispo	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	4,695,215	4,541,093	—	—	—
San Luis Obispo County Flood Control and Water Conservation District	San Luis Obispo	8.24	S	—	—	—	—	432,224	68,397
—	—	—	—	Flood Control and Water Conservation	3,521,774	3,344,773	—	—	—
—	—	—	—	Water Enterprise	19,546,928	23,141,563	247,034,521	—	—
San Luis Obispo Regional Transit Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,615,857	1,776,131	—	—	—
—	—	—	—	Transit Enterprise	5,473,936	5,561,494	—	—	—
San Luis Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	29	692	—	—	—
San Luis Rey Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	73,200	87,137	—	—	—
San Luis Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,120,783	19,432,187	5,860,330	—	—
San Martin County Water District	Santa Clara	42.	O	—	—	—	—	—	—
San Mateo County Flood Control District	San Mateo	8.25	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Flood Control and Water Conservation	3,168,905	2,408,326	—	—	—
San Mateo County Harbor District	San Mateo	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	13,062,510	6,498,074	10,972,398	—	—
San Mateo County Joint Powers Financing Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	30,412,076	32,073,993	375,733,275	—	—
San Mateo County Library Joint Powers Authority	San Mateo	50.	S	—	—	—	—	—	—
—	—	—	—	Library Services	21,001,545	20,850,275	—	—	—
San Mateo County Mosquito Abatement District	San Mateo	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	4,209,956	3,878,989	275,000	—	—
San Mateo County Narcotics Task Force	San Mateo	50.	O	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Police Protection and Personal Safety	1,248,877	1,203,489	—	—	—
San Mateo County Resource Conservation District	San Mateo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	370,791	359,991	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Mateo County Schools Insurance Group	San Mateo	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 31,573,818	\$ 32,432,883	\$ —	—	—
San Mateo County Transit District	San Mateo	38.13	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	118,209,190	151,673,808	321,905,000	—	—
—	—	—	—	Transit Enterprise	12,495,866	12,921,388	321,905,000	—	—
San Mateo County Waterworks District No. 3 (San Mateo)	San Mateo	49.	S	Inactive	—	—	—	—	—
San Mateo County-Cities Insurance Group	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,777,963	2,611,302	—	—	—
San Miguel Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	76,417	84,113	—	—	—
San Miguel Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	353,877	390,360	—	—	—
—	—	—	—	Waste Disposal Enterprise	394,559	338,930	—	—	—
—	—	—	—	Water Enterprise	398,704	476,774	1,827,897	—	—
San Miguel Consolidated Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	18,967,203	19,003,540	7,020,000	—	—
San Quentin Village Maintenance District (Marin)	Marin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	42,672	38,158	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
San Rafael County Sanitation District (Marin)	Marin	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,906,605	9,298,640	1,349,701	—	—
San Ramon Public Financing Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	15,661,975	16,137,132	96,376,570	—	—
San Ramon Valley Fire Protection	Contra Costa	7.	O	—	—	—	—	94,422,954	50,299,569
—	—	—	—	Fire Protection	53,064,129	54,360,969	18,473,762	—	—
San Ramon Valley Unified District Joint Powers Financing Authority	Contra Costa	50.	O	—	—	—	—	—	—
San Ramon Valley Unified School District Educational Facilities	Contra Costa	54.	O	Inactive	—	—	—	—	—
San Ramon Valley Unified School District Financing Corporation	Contra Costa	54.1	O	Inactive	—	—	—	—	—
San Simeon Acres Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	309,083	417,047	—	—	—
—	—	—	—	Water Enterprise	244,705	258,255	—	—	—
San Timoteo Watershed Management Authority	Riverside	50.	O	—	—	—	—	—	—
Sand City Joint Powers Finance Authority	Monterey	50.	C	Inactive	—	—	—	—	—
Sand Creek Flood Control District	Stanislaus	8.32	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	13,956	11,008	—	—	—
Sand Pit Road Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Sandyland Seawall Maintenance District (Santa Barbara)	Santa Barbara	19.	S	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,391	29,524	—	—	—
Sanger Public Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,568,455	1,609,610	23,795,000	—	—
Sanger-Del Rey Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	826,707	775,624	166,252	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sanitary District No. 1 (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 20,584,092	\$ 17,244,965	\$ 8,950,630	—	—
Sanitary District No. 2 (Marin)	Marin	30.1	O	—	—	—	—	7,853,153	2,334,505
—	—	—	—	Waste Disposal Enterprise	5,395,955	4,241,595	—	—	—
Sanitary District No. 5 (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,061,846	3,866,033	742,466	—	—
Santa Ana Financing Authority	Orange	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20,153,284	24,180,096	251,380,000	—	—
Santa Ana Gardens Sanitary District (Orange)	Orange	30.1	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	228	13	—	—	—
Santa Ana River Flood Protection Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	23,414	38,008	—	—	—
Santa Ana Watershed Project Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,129,678	19,073,861	24,014,168	—	—
—	—	—	—	Water Enterprise	82,005	482,516	3,779,640	—	—
Santa Barbara Coastal Vector Control District	Santa Barbara	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	880,780	824,327	—	—	—
Santa Barbara County Air Pollution Control	Santa Barbara	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	7,881,179	8,248,657	—	—	—
Santa Barbara County Finance Corporation, Inc.	Santa Barbara	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,484,111	12,362,977	83,145,000	—	—
Santa Barbara County Flood Control and Water Conservation District	Santa Barbara	8.26	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	21,443,947	16,801,268	4,698	—	—
Santa Barbara County Schools Self- Insurance Program for Employees	Santa Barbara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,991,182	6,556,324	—	—	—
Santa Barbara County Water Agency	Santa Barbara	45.15	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,835,909	5,201,665	—	—	—
Santa Barbara Fire Protection District	Santa Barbara	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	30,404,644	1,700,196	—	—	—
Santa Barbara Metropolitan Transit District	Santa Barbara	38.8	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	21,733,723	25,055,437	—	—	—
Santa Barbara San Luis Obispo Regional Health Authority	Santa Barbara	12.2	O	—	—	—	—	—	—
—	—	—	—	Health	295,398,523	301,768,484	—	—	—
Santa Clara County Abandoned Vehicle Abatement Service Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,472,191	1,471,844	—	—	—
Santa Clara County Building Authority	Santa Clara	50.	O	—	—	—	—	—	—
Santa Clara County Financing Authority	Santa Clara	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	34,520,711	64,915,711	760,362,860	—	—
Santa Clara County Library Joint Powers Authority	Santa Clara	50.	O	—	—	—	—	130,901,549	23,739,403
—	—	—	—	Library Services	32,314,177	33,728,913	—	—	—
Santa Clara County Open-Space Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	37,927,411	6,222,106	650,564	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Santa Clara County Public Facilities Corporation	Santa Clara	54.	O	Inactive	—	—	—	\$ —	\$ —
Santa Clara County Schools Insurance Group	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	32,270,128	32,085,780	—	—	—
Santa Clara County Vector Control District	Santa Clara	23.	S	—	—	—	—	—	—
—	—	—	—	Pest Control	7,027,294	7,916,339	3,965,000	—	—
Santa Clara County-El Camino Hospital District Hospital Facilities Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	354,554	4,654,554	37,700,000	—	—
Santa Clara Valley Transportation Authority	Santa Clara	38.10	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	453,945,000	390,307,000	617,500,000	—	—
—	—	—	—	Transit Enterprise	29,229,690	29,229,690	617,500,000	—	—
Santa Clara Valley Water District	Santa Clara	45.27	O	—	—	—	—	108,158,493	21,172,375
—	—	—	—	Flood Control and Water Conservation	117,126,247	105,281,018	152,440,000	—	—
—	—	—	—	Water Enterprise	157,036,950	147,189,408	231,836,512	—	—
Santa Clarita Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,219,229	3,219,292	42,877,792	—	—
Santa Clarita Valley Sanitation District of Los Angeles County	Los Angeles	31.	S	—	—	—	—	10,660,227	6,291,475
—	—	—	—	Waste Disposal Enterprise	29,218,132	26,013,012	74,685,416	—	—
Santa Clarita Watershed Recreation and Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	15,939	35,688	—	—	—
Santa Cruz Consolidated Emergency Communication Center	Santa Cruz	50.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	6,466,387	5,833,385	3,140,000	—	—
Santa Cruz County Animal Shelter	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	3,189,960	2,940,034	—	—	—
Santa Cruz County Emergency Medical Services Integration Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	276,140	362,779	—	—	—
Santa Cruz County Fire Agencies Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	780,318	850,381	—	—	—
Santa Cruz County Flood Control District	Santa Cruz	8.28	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,951,592	4,863,917	5,245,148	—	—
Santa Cruz County Library Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	13,581,472	13,581,471	—	—	—
Santa Cruz County Resource Conservation District	Santa Cruz	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	5,836,349	5,821,802	—	—	—
Santa Cruz County Sanitation District (Santa Cruz)	Santa Cruz	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,826,907	17,198,205	17,561,405	—	—
Santa Cruz County Schools Health Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	13,336,604	13,824,332	—	—	—
Santa Cruz County Vehicle Abatement Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	234,423	234,444	—	—	—
Santa Cruz Metropolitan Transit District	Santa Cruz	38.9	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	4,038,958	4,122,955	—	—	—
—	—	—	—	Transit Enterprise	28,305,334	38,095,230	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Santa Cruz Port District	Santa Cruz	11.3	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	\$ 6,295,051	\$ 6,273,881	\$ 9,857,825	—	—
Santa Cruz Public Improvement Financing Corporation	Santa Cruz	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	444,447	1,648,173	10,696,525	—	—
Santa Cruz-San Benito County Schools Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,896,141	3,379,777	—	—	—
Santa Fe Irrigation District	San Diego	52.	O	—	—	—	—	11,635,200	1,969,951
—	—	—	—	Electric Enterprise	24,495	—	—	—	—
—	—	—	—	Water Enterprise	19,374,005	17,328,374	—	—	—
Santa Lucia Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,735,185	1,368,793	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,061,601	1,221,282	—	—	—
—	—	—	—	Waste Disposal Enterprise	252,684	303,338	—	—	—
—	—	—	—	Water Enterprise	1,749,402	2,110,871	—	—	—
Santa Margarita Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	37,174	28,957	—	—	—
Santa Margarita Fire Protection	San Luis Obispo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	90,902	72,831	71,791	—	—
Santa Margarita Water District	Orange	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,643,532	20,571,615	74,695,000	—	—
—	—	—	—	Water Enterprise	69,588,258	62,238,127	245,862,252	—	—
Santa Margarita-Dana Point Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,663,107	9,682,091	193,735,000	—	—
Santa Maria Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,308,611	1,296,080	1,170,000	—	—
Santa Maria Public Airport District	Santa Barbara	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	4,271,555	5,764,843	—	—	—
Santa Maria Public Financing Authority	Santa Barbara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	(99,364)	—	—	—	—
Santa Maria Solid Waste Disposal Corporation	Santa Barbara	54.	O	—	—	—	—	—	—
Santa Maria Valley Water Conservation District	Santa Barbara	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	352,152	711,513	—	—	—
Santa Maria-Bonita Capital Facilities Corporation	Santa Barbara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,671,831	1,671,925	22,340,000	—	—
Santa Nella County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,113,938	386,590	—	—	—
—	—	—	—	Water Enterprise	551,656	484,179	58,201	—	—
Santa Rita Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Santa Ynez Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,288,395	1,225,662	1,233,970	—	—
Santa Ynez River Water Conservation District	Santa Barbara	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	451,317	396,930	—	—	—
Santa Ynez River Water Conservation District, Improvement District No. 1	Santa Barbara	46.4	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Santa Ynez River Water Conservation District, Improvement District No. 1 — (continued)	Santa Barbara	46.4	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 8,793,936	\$ 8,614,400	\$ 2,995,000	—	—
Santa Ynez Valley Union High School Building Corporation	Santa Barbara	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	299,776	299,822	3,635,000	—	—
Santiago Aqueduct Commission	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,504,073	1,468,543	—	—	—
Santiago Library System	Orange	50.	O	—	—	—	—	—	—
Saratoga Cemetery District	Santa Clara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,428,789	568,908	—	—	—
Saratoga Fire Protection District	Santa Clara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,266,621	5,073,056	7,221,891	—	—
Saticoy Sanitary District (Ventura)	Ventura	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	281,914	326,579	—	—	—
Sativa-Los Angeles County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,029,669	1,019,173	—	—	—
Saucelito Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,412,611	2,604,328	—	—	—
Sausalito-Marín City Sanitary (Marín)	Marín	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,251,130	4,381,901	2,797,349	—	—
Sawyers Bar County Water District	Siskiyou	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,032	8,843	—	—	—
Scenic Heights County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Waste Disposal Enterprise	48,862	31,620	—	—	—
Schell-Vista Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	928,917	584,145	—	—	—
School Alliance for Workers Compensation Excess Self-Funded Joint Powers Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,271,757	3,691,313	—	—	—
School Employees Trust-Tulare	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	814	4,445	—	—	—
School Insurance Group Northern Alliance Second (Signal (11))	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	421,452	315,345	—	—	—
School Insurance Group-Placer and Nevada Counties	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	76,619,585	73,304,973	—	—	—
School Project for Utility Rate Reduction (SPURR)	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	37,195,789	36,677,083	—	—	—
School Projects Financing Corporation of Sacramento County	Sacramento	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16	901,046	8,145,000	—	—
Schools Association For Excess Risk	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	39,295,912	39,284,484	—	—	—
Schools Excess Liability Fund	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,846,903	15,023,312	—	—	—
Schools Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Schools Insurance Authority — (continued)	Sacramento	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 43,710,368	\$ 37,819,997	\$ —	—	—
Schools Insurance Group, Northern Alliance	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,789,741	4,256,827	—	—	—
Schools Insurance Program for Employees	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,741,081	5,123,967	—	—	—
Schools Linked For Insurance Management	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,064,725	10,930,263	—	—	—
Schools Mandate Group	Sacramento	50.	O	Inactive	—	—	—	—	—
Schools Self Insurance of Contra Costa County	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	14,785,016	14,585,463	—	—	—
Schwartz-Baize Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	121	257	—	—	—
Scott Valley Fire Protection District	Siskiyou	7.	O	—	—	—	—	206,008	87,404
—	—	—	—	Fire Protection	109,803	129,688	1,900	—	—
Scott Valley Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	48,753	55,034	—	—	—
Scotts Valley Fire Protection District	Santa Cruz	7.	O	—	—	—	—	14,837,292	4,759,077
—	—	—	—	Fire Protection	5,730,514	5,694,876	—	—	—
Scotts Valley Public Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	436,721	426,506	6,264,380	—	—
Scotts Valley Water Conservation District	Lake	46.4	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	192	29	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Scotts Valley Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,588,899	5,215,810	9,880,000	—	—
Scotts Valley Water District Public Facilities Corporation	Santa Cruz	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	400,764	593,051	8,430,000	—	—
Seaside County Sanitation District (Monterey)	Monterey	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,037,838	722,439	—	—	—
Seeley County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,357,526	323,285	25,153	—	—
—	—	—	—	Water Enterprise	500,534	464,051	148,037	—	—
Self-Insurance Program for Imperial County	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	27,217	135,504	—	—	—
Self-Insurance Risk Management Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	9,824,631	9,782,850	—	—	—
Self-Insurance Risk Management Authority II for Liability and Property Protection	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,468,413	2,049,728	—	—	—
Self-Insurance Risk Management Authority III - Employee Benefits	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,982,853	6,762,405	—	—	—
Self-Insured Schools of California Health and Welfare Benefits Program	Kern	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Self-Insured Schools of California Health and Welfare Benefits Program — (continued)	Kern	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 975,461,816	\$ 954,481,660	\$ —	—	—
Self-Insured Schools of California SISC I - Workers Compensation	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	11,764,108	21,872,668	—	—	—
Self-Insured Schools of California SISC II - Liability and Property	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	19,992,504	15,185,355	—	—	—
Selma - Kingsburg - Fowler County Sanitation District (Fresno)	Fresno	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,200,198	10,003,739	—	—	—
Selma Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	714,497	568,802	—	—	—
Selma Health Care District	Fresno	14.	O	—	—	—	—	—	—
Semitropic - Rosamond Water Bank Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,132,528	2,611,691	—	—	—
Semitropic Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	43,182,044	42,902,702	145,236,511	—	—
Seneca Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	12,206,510	12,620,750	834,932	—	—
Senior Center Agency	Tehama	50.	O	Inactive	—	—	—	—	—
Sequoia Drainage Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Drainage and Drainage Maintenance	3,543	143	—	—	—
Sequoia Healthcare District	San Mateo	14.	O	—	—	—	—	—	—
—	—	—	—	Health	14,522,206	15,645,107	—	—	—
—	—	—	—	Hospital Enterprise	447,908	146,105	—	—	—
Sequoia Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	23,100	28,185	—	—	—
Serra Cooperative Library System	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	396,451	408,160	—	—	—
Serrano Irrigation District	Orange	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,639,911	3,776,355	5,516,039	—	—
Sewer Authority Mid-Coastside	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,932,574	5,389,833	—	—	—
Sewer Maintenance No. 1 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,592,651	8,026,493	—	—	—
Sewer Maintenance No. 2 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,667,048	3,827,690	—	—	—
Sewer Maintenance No. 3 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,220,213	943,787	—	—	—
Sewerage Agency of Southern Marin	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,625,509	4,129,022	—	—	—
Sewerage Commission - Oroville Region	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,999,587	2,283,703	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Shaded Terrace Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 53,929	\$ 60,192	\$ 270,000	—	—
Shafter Recreation and Park District	Kern	27.1	O	—	—	—	—	540,726	88,135
—	—	—	—	Recreation and Park	506,725	245,031	—	—	—
Shafter-Wasco Irrigation District	Kern	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,977,436	4,720,755	839,879	—	—
Shandon Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	14,282	12,597	—	—	—
Shasta Avenue Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,964	8,596	—	—	—
Shasta Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	245,747	233,511	—	—	—
—	—	—	—	Water Enterprise	725,753	507,501	1,933,996	—	—
Shasta County Air Pollution Control	Shasta	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,874,634	1,855,507	—	—	—
Shasta County Water Agency	Shasta	45.16	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	190,726	278,032	—	—	—
Shasta Joint Powers Financing Authority	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,101,816	4,684,464	48,165,000	—	—
Shasta Lake Acres Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Shasta Lake Estates Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Shasta Lake Fire Protection District	Shasta	7.	O	—	—	—	—	1,527,023	546,221
—	—	—	—	Fire Protection	1,423,093	1,764,232	352,981	—	—
Shasta Lake Ranchos Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Shasta Mosquito and Vector Control District	Shasta	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,375,961	2,066,609	—	—	—
Shasta Valley Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	234,467	204,093	—	—	—
Shasta Valley Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,085,574	1,042,655	—	—	—
Shasta-Trinity School Insurance Group	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	32,017,294	28,761,242	—	—	—
Shaws Flat-Springfield Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,450	855	—	—	—
Shiloh Cemetery District	Sonoma	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	429,658	439,428	—	—	—
Shippee French Camp Homesites Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,342	2,393	—	—	—
Showcase Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,033	56,891	—	—	—
Sierra - Sacramento Valley Emergency Medical Services Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,243,841	1,897,034	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sierra Cedars Community Services District	Fresno	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	146,390	\$ 134,954	\$ —	—	—
—	—	—	—	Water Enterprise	150,131	57,373	—	—	—
Sierra City Fire Protection District	Sierra	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	330,933	383,761	—	—	—
Sierra City Lighting District	Sierra	18.	S	Inactive	—	—	—	—	—
Sierra City Public Utility District	Sierra	40.1	O	Inactive	—	—	—	—	—
Sierra County Fire Protection District No. 1	Sierra	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	126,575	224,669	—	—	—
Sierra County Flood Control and Water Conservation District	Sierra	8.29	S	Inactive	—	—	—	—	—
Sierra County Waterworks No. 1 (Sierra)	Sierra	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	104,996	108,414	—	—	—
Sierra Economic Development Corporation	Nevada	54.1	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	593,334	908,255	1,477,975	—	—
Sierra Foothills Public Utility District	Madera	40.1	O	—	—	—	—	—	—
Sierra Highlands Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	103,088	64,067	—	—	—
Sierra Lakes County Water District	Placer	42.	O	—	—	—	—	1,641,924	350,570
—	—	—	—	Waste Disposal Enterprise	1,087,936	1,330,551	5,000,000	—	—
—	—	—	—	Water Enterprise	785,003	778,330	1,200,684	—	—
Sierra Madre Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,246,970	1,246,970	13,525,000	—	—
Sierra North Community Service District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,438	13,118	—	—	—
Sierra Oaks Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,038	644	—	—	—
Sierra Planning Organization	Nevada	50.	O	Inactive	—	—	—	—	—
Sierra Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	152,174	138,131	—	—	—
Sierra Valley Fire Protection District	Plumas	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	53,996	42,793	—	—	—
Sierra Valley Groundwater Management District	Plumas	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,301	46,883	—	—	—
Sierra Valley Hospital District	Sierra	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	279,445	181,203	—	—	—
Sierra Valley Hospital Financing Authority	Sierra	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	95,630	95,630	1,827,964	—	—
Sierra Valley Resource Conservation District	Sierra	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	42,118	62,116	—	—	—
Sierra View Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	137,335,228	119,215,375	83,238,074	—	—
Sierra Vista Lighting District	Shasta	18.	S	—	—	—	—	7,834	3,757

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sierra Vista Lighting District — (continued)	Shasta	18.	S	—	—	—	—	\$ 7,834	\$ 3,757
—	—	—	—	Lighting and Lighting Maintenance	\$ 4,186	\$ 1,954	\$ —	—	—
Sierra-Kings Hospital District	Fresno	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	25,141,007	27,029,841	33,626,020	—	—
Sierraville Public Utility District	Sierra	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	80,618	73,738	218,468	—	—
Silicon Valley Animal Control Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	1,768,498	2,007,286	—	—	—
Silicon Valley Library System	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	50,933	22,109	—	—	—
Silva Gardens Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,703	2,292	—	—	—
Silver Creek Drainage District (Fresno)	Fresno	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15	—	—	—	—
Silverado - Modjeska Recreation and Park District	Orange	27.1	O	—	—	—	—	383,349	31,294
—	—	—	—	Recreation and Park	92,258	196,430	—	—	—
Silverado Community Services District	Napa	5.1	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,695	21,805	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	103,390	99,335	—	—	—
Silveyville Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	535,810	433,068	—	—	—
Simi Valley Lighting Maintenance (Ventura)	Ventura	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,554,533	2,937,480	—	—	—
Simi Valley Public Financing Authority	Ventura	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	387	955,345	4,815,000	—	—
Siskiyou Association of Governmental Entities	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	123	2,340	—	—	—
Siskiyou County Air Pollution Control	Siskiyou	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	288,291	180,595	—	—	—
Siskiyou County Flood Control and Water Conservation District	Siskiyou	8.30	S	—	—	—	—	1,987,706	103,567
—	—	—	—	Flood Control and Water Conservation	343,243	264,983	—	—	—
Siskiyou County Schools Dental Insurance Group Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
Siskiyou County Schools Vision Insurance Group Joint Powers Authority	Siskiyou	50.	O	Inactive	—	—	—	—	—
Siskiyou Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,233,510	1,140,634	—	—	—
Ski Town II Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,103	8,054	—	—	—
Skyline County Water District	San Mateo	42.	O	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Water Enterprise	31	—	—	—	—
Skyview County Water District	Tehama	42.	O	Inactive	—	—	—	—	—

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Sleepy Hollow Fire Protection District	Marin	7.	0	—	—	—	—	\$ 939,275	\$ 1,008,860
—	—	—	—	Fire Protection	\$ 1,190,602	\$ 1,002,284	\$ —	—	—
Sloughhouse Resource Conservation District	Sacramento	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	113,110	39,999	—	—	—
Small Cities Organized Risk Effort	Butte	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,572,191	4,071,555	—	—	—
Smartville Cemetery District	Yuba	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	813	1,169	—	—	—
Smartville Fire Protection District	Yuba	7.	0	—	—	—	—	109,683	58,984
—	—	—	—	Fire Protection	76,014	50,860	—	—	—
Smith River Cemetery District	Del Norte	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	7,034	5,016	—	—	—
Smith River Community Services District	Del Norte	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	557,465	461,316	320,868	—	—
Smith River Fire Protection District	Del Norte	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	305,177	251,450	—	—	—
Snelling Cemetery District	Merced	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	14,755	12,108	—	—	—
Snelling Community Services District	Merced	5.1	0	—	—	—	—	239,559	24,920
—	—	—	—	Waste Disposal Enterprise	89,513	120,707	—	—	—
Solano Animal Control Authority	Solano	50.	0	—	—	—	—	—	—
—	—	—	—	Animal Control	702,237	699,071	—	—	—
Solano County Mosquito Abatement District No. 1	Solano	21.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	1,928,011	1,878,616	—	—	—
Solano County Water Agency	Solano	45.33	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,096,079	2,510,461	—	—	—
—	—	—	—	Water Enterprise	17,881,097	16,409,993	—	—	—
Solano Irrigation District	Solano	52.	0	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	5,055,341	3,523,297	21,415,000	—	—
—	—	—	—	Water Enterprise	20,334,827	19,131,035	2,971,317	—	—
Solano Resource Conservation District	Solano	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	793,995	688,303	—	—	—
Solano Water Authority	Solano	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,710	5,300	—	—	—
Soldier Mountain Meadows Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Soledad Cemetery District	Monterey	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	131,791	124,598	—	—	—
Soledad Community Health Care District	Monterey	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	7,480,163	7,578,314	1,650,000	—	—
Soledad-Mission Recreation and Park District	Monterey	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	366,738	401,916	569,617	—	—
Sonoma County Agricultural Preservation and Open Space District	Sonoma	27.2	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	25,706,458	35,394,824	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sonoma County Library	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	\$ 16,169,492	\$ 16,351,871	\$ 66,980	—	—
Sonoma County Open Space Authority	Sonoma	50.	O	—	—	—	—	100,848,399	15,929,330
—	—	—	—	Local and Regional Planning or Development	16,001,366	24,048,072	—	—	—
Sonoma County Public Safety Consortium	Sonoma	50.	C	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	5,484,392	2,625,707	—	—	—
Sonoma County Waste Management Agency	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,496,447	6,016,515	—	—	—
Sonoma County Water Agency	Sonoma	45.26	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	26,010,185	52,552,452	106,758,440	—	—
—	—	—	—	Waste Disposal Enterprise	4,323,103	5,325,313	7,832,597	—	—
—	—	—	—	Water Enterprise	41,934,149	46,958,110	56,414,375	—	—
Sonoma Mountain County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,955	69,197	—	—	—
Sonoma Valley County Sanitation District	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,447,657	13,227,298	20,797,757	—	—
Sonoma Valley Healthcare District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	44,140,314	43,466,398	13,838,550	—	—
Sonoma-Marín Area Rail Transit District	Marín	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	60,502,263	39,031,842	—	—	—
Sonora Public Financing Authority	Tuolumne	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	182,250	182,250	1,185,000	—	—
Soquel Creek Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,668,830	8,844,661	5,635,000	—	—
Sotoyome Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,115,296	1,079,639	—	—	—
South Bay Area Schools Insurance Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,069,490	2,262,641	—	—	—
South Bay Cities Sanitation District (Los Angeles)	Los Angeles	31.	O	—	—	—	—	19,931,681	3,883,895
—	—	—	—	Waste Disposal Enterprise	15,354,762	11,730,775	17,005,291	—	—
South Bay Dischargers Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
South Bay Irrigation District	San Diego	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,788	20,466	—	—	—
South Bay Regional Public Communications Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	8,514,256	9,423,743	—	—	—
South Bayside System Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	31,422,637	23,673,855	—	—	—
South Coast Air Quality Management District	Los Angeles	1.4	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	371,936,941	285,963,843	78,499,049	—	—
South Coast Air Quality Management District Building Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,226,180	5,969,952	25,745,000	—	—
South Coast Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	300,712	312,574	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
South Coast Water District	Orange	42.	O	—	—	—	—	\$ 32,606,535	\$ —
—	—	—	—	Recreation and Park	\$ 201,978	\$ 249,255	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,197,433	12,425,727	41,065,776	—	—
—	—	—	—	Water Enterprise	17,211,049	16,982,187	5,206,800	—	—
South Coast Water District Financing Authority	Orange	50.	O	—	—	—	—	—	—
South County Area Transit	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	857,029	1,066,745	—	—	—
South Delta Water Agency	San Joaquin	45.29	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,002,145	1,053,290	—	—	—
South Dos Palos County Water District	Merced	42.	O	—	—	—	—	90,841	10,319
—	—	—	—	Waste Disposal Enterprise	21,024	17,365	—	—	—
—	—	—	—	Water Enterprise	36,700	30,526	—	—	—
South Feather Water and Power Agency	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	10,345,670	12,601,113	532,000	—	—
—	—	—	—	Water Enterprise	4,804,145	5,902,879	4,286,824	—	—
South Fork Irrigation District	Modoc	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	104,903	85,550	—	—	—
South Fork Mosquito Abatement District	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	23,443	23,672	—	—	—
South French Camp Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,725	3,587	—	—	—
South Gate Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,160,354	7,160,354	60,360,000	—	—
South Kern Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	367,500	315,721	—	—	—
South Lake County Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,179,020	2,620,924	—	—	—
South Montebello Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,827,220	2,622,721	2,435,538	—	—
South Monterey County Fire Protection District	Monterey	7.	O	—	—	—	—	1,225,444	274,204
—	—	—	—	Fire Protection	500,373	307,266	46,750	—	—
South Napa Waste Management Authority	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,025,369	10,057,333	4,240,000	—	—
South Orange County Wastewater Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	27,291,781	22,703,053	57,130	—	—
South Park County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,349,186	2,367,493	2,810,000	—	—
South Park Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,511	5,563	—	—	—
South Placer Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,712,463	7,477,372	23,023	—	—
South Placer Municipal Utility District	Placer	39.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,575,874	10,507,226	—	—	—
South Placer Wastewater Authority	Placer	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
South Placer Wastewater Authority — (continued)	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 8,852,160	\$ 17,810,012	\$ —	\$ —	\$ —
South San Joaquin Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	2,464,823	2,933,504	—	—	—
—	—	—	—	Water Enterprise	27,378,233	21,865,232	23,070,000	—	—
South San Luis Obispo County Sanitation District (San Luis Obispo)	San Luis Obispo	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,990,286	3,719,052	483,519	—	—
South Santa Clara County Fire District	Santa Clara	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,305,854	4,962,733	—	—	—
South Santa Clara Valley Memorial District	Santa Clara	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	121,773	118,414	—	—	—
South Sonora Maintenance District (Tuolumne)	Tuolumne	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,422	1,965	—	—	—
South State Cooperative Library System	Los Angeles	50.	O	—	—	—	—	—	—
South Sutter Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	219,044	371,227	—	—	—
—	—	—	—	Recreation and Park	44,375	—	—	—	—
—	—	—	—	Water Enterprise	4,172,814	1,691,005	606,374	—	—
South Tahoe Joint Powers Financing Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,302,734	10,218,088	116,460,001	—	—
South Tahoe Public Utility District	El Dorado	40.1	O	—	—	—	—	55,436,752	28,653,975
—	—	—	—	Waste Disposal Enterprise	18,303,077	18,713,138	20,696,522	—	—
—	—	—	—	Water Enterprise	10,169,886	10,125,651	5,670,636	—	—
South Tulare Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	365,705	259,998	—	—	—
South Yreka Fire Protection District	Siskiyou	7.	O	—	—	—	—	31,574	52,479
—	—	—	—	Fire Protection	92,351	70,667	—	—	—
South Yuba Water District	Yuba	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	368,353	271,709	—	—	—
Southeast Area Animal Control Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	4,799,350	4,502,754	616,948	—	—
Southeast Area Social Services Funding Authority (SASSFA)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	6,103,276	5,983,303	—	—	—
Southeast Resource Recovery Facility Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,550,761	11,165,833	87,605,000	—	—
Southeast Water Coalition District	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	113,335	79,017	—	—	—
Southern Alameda County Geographic Information System Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	100,276	100,178	—	—	—
Southern California Coastal Water Research Project Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	9,392,263	8,822,572	—	—	—
Southern California Community College Districts Self-Funded Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Southern California Community College Districts Self-Funded Insurance Authority — (continued)	Los Angeles	50.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 10,549,910	\$ 7,684,372	\$ —	—	—
Southern California Home Financing Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,906,415	378,979	—	—	—
Southern California Intergovernmental Training and Development Center	San Diego	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	3,741,075	3,725,521	—	—	—
Southern California Library Cooperative	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Library Services	2,267,255	2,247,455	—	—	—
Southern California Logistics Airport Authority	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	33,904,112	20,040,568	331,969,924	—	—
Southern California Public Power Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	543,580,000	516,674,000	3,008,995,000	—	—
Southern California Regional Airport Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	169	60	—	—	—
Southern California Regional Rail Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	152,250,781	160,914,517	17,019,791	—	—
Southern California Schools Employee Benefit Association	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	126,062,782	127,912,019	—	—	—
Southern California Schools Regional Liability Excess Fund	Riverside	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	21,516,335	19,531,677	—	—	—
Southern California Schools Risk Management	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	29,365,929	30,274,044	—	—	—
Southern Coachella Valley Community Services District	Riverside	5.1	0	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	725,516	808,089	—	—	—
Southern Delta Levee Protection and Channel Maintenance Authority	San Joaquin	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	8,707	4,908	—	—	—
Southern Humboldt Community Hospital District	Humboldt	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	5,698,267	5,313,511	616,365	—	—
Southern Inyo Fire Protection District	Inyo	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	94,609	101,253	—	—	—
Southern Inyo Healthcare District	Inyo	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	7,953,794	8,272,160	613,365	—	—
Southern Marin Emergency Medical-Paramedic System	Marin	50.	0	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,513,243	1,475,020	—	—	—
Southern Marin Fire Protection District	Marin	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	9,028,978	8,800,534	278,863	—	—
Southern Mono Health Care District	Mono	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	58,992,844	54,755,092	31,821,794	—	—
Southern Orange County Property Liability Self-Insurance Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	482,700	564,023	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Southern Peninsula Region Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	\$ 1,320,530	\$ 1,086,297	\$ —	—	—
Southern San Joaquin Municipal Utility District	Kern	39.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,846,579	10,558,769	—	—	—
Southern San Joaquin Valley Power Authority	Kern	50.	O	—	—	—	—	—	—
Southern Sonoma County Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,030,673	989,847	—	—	—
Southern Tulare County Citrus Pest Control District	Tulare	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	453,879	417,015	—	—	—
Southgate Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,941,594	8,367,329	9,244,687	—	—
Southwest Communities Financing Authority (Animal Shelter)	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,628	—	15,105,000	—	—
Southwest Healthcare District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	82,353	69,602	—	—	—
Southwest Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,369	15,125	—	—	—
Spalding Community Service District	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	194,190	139,952	—	—	—
—	—	—	—	Recreation and Park	135,423	293,949	—	—	—
—	—	—	—	Waste Disposal Enterprise	247,369	279,851	—	—	—
Spanish Canyon Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
Spanish Flat Water District	Napa	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	143,807	188,651	—	—	—
—	—	—	—	Water Enterprise	155,063	204,371	254,463	—	—
Special District Risk Management Authority (Sacramento)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	39,860,316	28,057,311	3,138,720	—	—
Special Road Maintenance No. 3	Yolo	28.	S	—	—	—	—	2,033	1,527
—	—	—	—	Streets and Roads - Construction and Maintenance	1,527	1,105	—	—	—
Sports and Open Space Authority of the City of Santa Clara	Santa Clara	50.	O	—	—	—	—	—	—
Spreckels Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
—	—	—	—	Fire Protection	—	37,803	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
Spreckels Memorial District	Monterey	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	172,935	135,584	—	—	—
Spring Creek Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,641	2,641	—	—	—
—	—	—	—	Water Enterprise	27,240	26,696	—	—	—
Spring Lake Road Division	Calaveras	29.	S	—	—	—	—	—	—
Spring Valley County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,204,778	11,336,665	—	—	—
Springlake Fire Protection District	Yolo	7.	O	—	—	—	—	1,507,013	304,512

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Springlake Fire Protection District — (continued)	Yolo	7.	O	—	—	—	—	\$ 1,507,013	\$ 304,512
—	—	—	—	Fire Protection	\$ 356,636	\$ 333,074	\$ —	—	—
Springville Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	111,672	141,481	—	—	—
Springville Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	272,864	366,078	231,223	—	—
—	—	—	—	Water Enterprise	292,057	292,630	484,623	—	—
Squaw Valley Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	9,886	6,090	—	—	—
Squaw Valley Public Service District	Placer	42.	O	—	—	—	—	4,766,213	3,225,712
—	—	—	—	Fire Protection	2,660,243	2,480,172	567,500	—	—
—	—	—	—	Waste Disposal Enterprise	1,323,300	1,285,779	703,591	—	—
—	—	—	—	Water Enterprise	1,511,607	1,504,622	1,566,061	—	—
Squire Canyon Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	28,901	13,794	—	—	—
St. Johns Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	296,498	205,788	—	—	—
Stallion Springs Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	780,195	711,946	657,629	—	—
—	—	—	—	Recreation and Park	307,425	328,145	350,966	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	335,404	746,597	—	—	—
—	—	—	—	Waste Disposal Enterprise	320,914	337,969	—	—	—
—	—	—	—	Water Enterprise	743,384	798,692	1,024,653	—	—
Standish-Litchfield Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	65,660	51,957	—	—	—
Stanislaus Consolidated Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,527,362	7,214,869	—	—	—
Stanislaus County Capital Improvements Financing Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,330,532	11,233,894	82,875,000	—	—
Stanislaus Drug Enforcement Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,520,257	2,556,755	—	—	—
Stanislaus Waste-To-Energy Financing Agency	Stanislaus	50.	O	Inactive	—	—	—	—	—
Starlite Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,342	14,551	—	—	—
Starlite Mobile Estates Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Starview Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
State Water Project Contractors Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	683,518	736,055	—	—	—
Statewide Association of Community Colleges	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	19,877,037	21,306,273	—	—	—
Statewide Educational Wrap-Up Program	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,156,815	15,881,657	—	—	—
Stege Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Stege Sanitary District (Contra Costa) — (continued)	Contra Costa	30.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 2,712,391	\$ 2,454,256	\$ 1,910,138	—	—
Stevinson Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,597,522	865,858	—	—	—
Stillwater Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Stinson Beach County Water District	Marin	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	397,976	454,402	—	—	—
—	—	—	—	Water Enterprise	1,510,265	1,154,910	2,974,581	—	—
Stinson Beach Fire Protection District	Marin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	574,811	492,654	—	—	—
Stinson Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2	—	—	—	—
Stockton Center Site Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,508,276	1,455,879	—	—	—
Stockton Maintenance District No. 5 (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,174	2,527	—	—	—
Stockton Port District	San Joaquin	11.3	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	26,372,495	30,291,536	46,787,634	—	—
Stockton-East Water District	San Joaquin	46.4	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,693,434	23,570,087	72,914,840	—	—
Stone Corral Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	957,481	1,119,875	54,919	—	—
Stones-Bengard Community Service District	Lassen	5.1	O	—	—	—	—	27,661	22,563
—	—	—	—	Fire Protection	25,089	16,522	—	—	—
—	—	—	—	Waste Disposal Enterprise	47,089	69,099	—	—	—
Stony Creek Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,392	14,994	—	—	—
Stony Gorge Resort Improvement District	Glenn	27.5	S	Inactive	—	—	—	—	—
Stonyford Recreation and Park District	Colusa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	270	132	—	—	—
Stonyford-Indian Valley Cemetery District	Colusa	4.	O	—	—	—	—	12,900	6,238
—	—	—	—	Cemetery	13,484	5,224	—	—	—
Storm Drain Maintenance District No. 1 (Glenn)	Glenn	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,320	6,365	—	—	—
Storm Drain Maintenance District No. 1 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	808	13	—	—	—
Storm Drain Maintenance District No. 1 (Yolo)	Yolo	37.1	S	—	—	—	—	213,441	40,494
—	—	—	—	Drainage and Drainage Maintenance	40,509	43,235	—	—	—
Storm Drain Maintenance District No. 10 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	782	11	—	—	—
Storm Drain Maintenance District No. 1319 (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 2 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	59	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Storm Drain Maintenance District No. 3 (Glenn)	Glenn	37.1	S	—	—	—	—	\$ 30,111	\$ 4,732
—	—	—	—	Drainage and Drainage Maintenance	4,732	2,170	—	—	—
Storm Drain Maintenance District No. 3 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19	—	—	—	—
Storm Drain Maintenance District No. 4 (Contra Costa)	Contra Costa	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,296	28,544	—	—	—
Storm Drain Maintenance District No. 4 (Stanislaus)	Stanislaus	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 5 (Stanislaus)	Stanislaus	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 6 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,532	47	—	—	—
Storm Drain Maintenance District No. 7 (Stanislaus)	Stanislaus	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 8 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	43,687	8,717	—	—	—
Storm Drain Maintenance District No. 9 (Stanislaus)	Stanislaus	37.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	45	—	—	—	—
Storm Drain Maintenance No. 2 (Monterey)	Monterey	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18,888	60,886	—	—	—
Storm Drain Maintenance-Town Farm Subdivision (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance-Western Homes Subdivision (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance-Western Ranches Subdivision (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 1 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 10 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 11 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 12 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 13 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 18 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 19 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 2 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 3 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 4 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 5 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 7 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 8 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 9 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Stratford Irrigation District	Kings	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	162,836	219,592	—	—	—
Stratford Public Utility District	Kings	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	194,158	189,058	78,784	—	—
—	—	—	—	Water Enterprise	176,100	179,123	—	—	—
Strathmore Fire Protection District	Tulare	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	21,135	70,333	—	—	—
Strathmore Public Utility District	Tulare	40.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Strathmore Public Utility District — (continued)	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 301,964	\$ 180,862	—	—	—
—	—	—	—	Water Enterprise	529,478	547,943	1,937,193	—	—
Strawberry Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	60,586	16,772	—	—	—
Strawberry Recreation and Park District	Marin	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,421,033	1,296,569	1,450,000	—	—
Strawberry Valley Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,506	1,886	—	—	—
Stronghold-Newell Pest Abatement District	Modoc	23.	O	—	—	—	—	34,000	11,038
—	—	—	—	Pest Control	31,801	11,038	—	—	—
Suburban Pines Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,609	26	—	—	—
Sugarloaf Drive Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Suisun City Public Financing Authority	Solano	50.	C	—	—	—	—	—	—
Suisun Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	614,129	530,851	—	—	—
Suisun Resource Conservation District	Solano	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	972,370	1,016,143	—	—	—
Suisun/Solano Water Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,219,311	4,703,391	3,671,196	—	—
Suisun-Fairfield-Rockville Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,203,116	1,182,613	5,850	—	—
Sultana Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	96,211	85,073	57,000	—	—
—	—	—	—	Water Enterprise	69,230	79,661	64,721	—	—
Summer Home Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,606	2,488	—	—	—
Summer Home Park Maintenance District (Sonoma)	Sonoma	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,361	3,052	—	—	—
Summerland Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	826,423	898,112	—	—	—
Summit Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,303,374	986,694	1,102,001	—	—
Summit City Lighting District	Shasta	18.	S	Inactive	—	—	—	—	—
Sunline Transit Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	21,426,736	25,338,162	—	—	—
Sunnyside Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,732	1,732	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,302	1,302	—	—	—
—	—	—	—	Water Enterprise	25,686	31,546	88,500	—	—
Sunnyslope County Water District	San Benito	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,297,641	784,309	—	—	—
—	—	—	—	Water Enterprise	3,651,490	4,424,817	5,216,925	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sunnyvale Financing Authority	Santa Clara	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	\$ 3,933,335	\$ 3,927,931	\$ 22,585,000	—	—
Sunol Sanitary District (Santa Clara)	Santa Clara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,550	258,419	310,238	—	—
Sunrise Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,624,245	8,849,735	7,170,000	—	—
Sunset Beach Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	948,283	777,658	480,000	—	—
Sunset Heights Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,025	8,640	—	—	—
Sunset Oaks Lighting District	Stanislaus	18.	S	—	—	—	—	15,856	10,025
—	—	—	—	Lighting and Lighting Maintenance	12,182	10,025	—	—	—
Superior California Economic Development District	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	70,332	70,189	—	—	—
Superior California Excess Liability Pool	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	973,641	17,052	—	—	—
Surfside Colony Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	355,913	380,780	—	—	—
Surfside Colony Storm Water Drainage District (Orange)	Orange	37.3	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	127,215	122,686	—	—	—
Surprise Valley Hospital District	Modoc	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	3,631,851	3,550,584	—	—	—
Surprise Valley Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
Susan River Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	179,335	190,853	242,468	—	—
Susanville Consolidated Sanitary District (Lassen)	Lassen	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,667,414	1,507,975	3,537,525	—	—
Sutter Basin Fire Protection District	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	64,438	50,639	—	—	—
Sutter Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	963,919	993,862	1,869	—	—
Sutter Community Service District	Sutter	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	754,748	615,702	2,175,422	—	—
Sutter County Consolidated Street Lighting District	Sutter	18.	S	—	—	—	—	266,800	97,055
—	—	—	—	Lighting and Lighting Maintenance	97,079	38,248	—	—	—
Sutter County Resource Conservation District	Sutter	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	790,555	739,792	—	—	—
Sutter County Urban Area Residential Street Lighting Maintenance District	Sutter	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	25,123	16,274	—	—	—
Sutter County Water Agency	Sutter	45.17	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	451,448	410,647	—	—	—
Sutter County Waterworks District No. 1	Sutter	49.	S	—	—	—	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sutter County Waterworks District No. 1 — (continued)	Sutter	49.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 73,319	\$ 215,240	\$ 155,063	—	—
—	—	—	—	Water Enterprise	61,366	264,581	13,211	—	—
Sutter Creek Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	537,126	183,355	—	—	—
Sutter Extension Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,456,882	1,048,821	30,936	—	—
Sutter-Yuba Mosquito Abatement District	Sutter	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,763,046	2,799,515	—	—	—
Sweetwater Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	43,828,171	42,070,275	37,775,000	—	—
Sweetwater Springs Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,526,474	2,799,265	14,560,781	—	—
Sylvan Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	769,421	513,807	—	—	—
Sylvan Village Lighting District No. 2	Stanislaus	18.	S	—	—	—	—	10,277	13,284
—	—	—	—	Lighting and Lighting Maintenance	6,750	13,517	—	—	—
Taft Public Financing Authority	Kern	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,883,934	1,887,188	10,485,000	—	—
Tahoe Basin Transportation System	El Dorado	50.	O	—	—	—	—	—	—
Tahoe City Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	48,439	35,614	—	—	—
Tahoe City Public Utility District	Placer	40.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,285,141	3,657,306	2,919,821	—	—
—	—	—	—	Waste Disposal Enterprise	2,358,559	3,144,083	2,265,845	—	—
—	—	—	—	Water Enterprise	3,399,320	3,241,996	489,682	—	—
Tahoe City Public Utility District Public Facilities Finance Corporation	Placer	54.1	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Tahoe Forest Hospital District	Nevada	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	97,724,956	89,471,076	72,865,352	—	—
Tahoe Paradise Resort Improvement District	El Dorado	27.5	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	67,929	61,312	—	—	—
Tahoe Resource Conservation District	El Dorado	36.2	O	—	—	—	—	—	—
Tahoe Transportation District	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,740,109	3,526,851	—	—	—
Tahoe-Truckee Sanitation Agency	Placer	32.2	O	—	—	—	—	2,393,841	1,563,900
—	—	—	—	Waste Disposal Enterprise	14,912,386	14,642,271	46,213,123	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	54.1	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	91,945	1,325,751	7,330,000	—	—
Talmont Resort Improvement District	Placer	27.5	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	85,933	81,807	—	—	—
—	—	—	—	Water Enterprise	269,865	154,264	—	—	—
Tamalpais Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	806,700	720,580	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tamalpais Community Services District — (continued)	Marin	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 3,196,207	\$ 4,032,976	\$ 5,325,559	—	—
Taylorville Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,763	12,224	—	—	—
Tea Pot Dome Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,023,220	1,100,303	—	—	—
Tecopa Cemetery District	Inyo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	987	50	—	—	—
Teen Center Services Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	398,509	398,509	—	—	—
Tehachapi - Cummings County Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,104,309	7,256,218	2,330,000	—	—
Tehachapi Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	329,682	384,737	—	—	—
Tehachapi City Financing Corporation	Kern	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	331,564	331,564	2,192,900	—	—
Tehachapi Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	28,839	37,692	—	—	—
Tehachapi Valley Healthcare District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	18,432,373	15,879,531	13,825,000	—	—
Tehachapi Valley Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	845,522	980,395	—	—	—
Tehama Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	55,550	58,726	—	—	—
Tehama County Air Pollution Control District	Tehama	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	864,534	637,482	—	—	—
Tehama County Flood Control and Water Conservation District	Tehama	8.33	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	245,091	228,449	—	—	—
Tehama County Mosquito and Vector Control	Tehama	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	630,990	615,406	—	—	—
Tehama County Resource Conservation District	Tehama	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	639,246	646,670	—	—	—
Tehama County Sanitary Landfill Agency	Tehama	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	179,172	240,172	—	—	—
Tehama County/Red Bluff Landfill Management Agency	Tehama	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	351,139	273,679	231,982	—	—
Tehama Power Authority	Tehama	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	74	—	—	—	—
Tehama-Colusa Canal Authority	Glenn	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,530,234	2,667,392	—	—	—
Tejon-Castac Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	259,631	650,522	—	—	—
—	—	—	—	Water Enterprise	1,190,928	877,522	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Telegraph Ridge Fire Protection District	Humboldt	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 11,403	\$ 19,804	\$ —	—	—
Temecula Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	769,114	2,458,193	—	—	—
Temecula Community Services District	Riverside	5.1	C	—	—	—	—	—	—
—	—	—	—	Library Services	171,864	648,599	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,591,423	2,311,066	—	—	—
—	—	—	—	Recreation and Park	11,213,369	11,415,187	4,445,000	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,635	32,837	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,832,313	6,021,602	—	—	—
Temple City Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
Templeton Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	137,191	274,501	279,757	—	—
Templeton Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	42,075	873,400	—	—	—
—	—	—	—	Fire Protection	732,520	631,764	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	40,194	26,549	—	—	—
—	—	—	—	Recreation and Park	516,840	509,088	—	—	—
—	—	—	—	Waste Disposal Enterprise	883,821	877,571	—	—	—
—	—	—	—	Water Enterprise	1,466,508	1,736,617	6,029,832	—	—
Templeton Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	Inactive	—	—	—	—	—
Tempo Park Lighting District	Stanislaus	18.	S	—	—	—	—	19,605	7,752
—	—	—	—	Lighting and Lighting Maintenance	7,004	7,752	—	—	—
Tenaja Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	386,996	299,305	—	—	—
Tennant Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,832	2,594	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,211	23,393	—	—	—
—	—	—	—	Water Enterprise	22,133	11,043	—	—	—
Terra Bella Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,956,441	5,770,211	1,703,779	—	—
Terra Bella Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	70,770	73,115	—	—	—
Terra Bella Sewer Maintenance District	Tulare	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	194,225	203,541	820,000	—	—
Teviston Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	88,313	98,016	117,068	—	—
The Animal Care Joint Power Authority	San Bernardino	50.	S	—	—	—	—	—	—
—	—	—	—	Animal Control	439,479	4,453	—	—	—
The Balancing Authority of Northern California (BANC)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	85,800	85,800	—	—	—
The California Authority of Racing Fairs	Sonoma	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
The California Authority of Racing Fairs — (continued)	Sonoma	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Governmental Services	\$ 1,720,734	\$ 2,539,598	\$ —	—	—
The California Special District Association Finance Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	171,426	171,426	2,400,000	—	—
The City of Downey Water Facilities Corporation	Los Angeles	54.	O	Inactive	—	—	—	—	—
The La Quinta Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,593,938	6,598,005	4,760,000	—	—
The Visalia Financing Corporation	Tulare	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,032,044	1,032,044	9,305,000	—	—
Thermalito Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	800,024	899,505	507,555	—	—
—	—	—	—	Water Enterprise	2,076,888	1,991,355	3,969,580	—	—
Thomes Creek Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	103,776	156,557	—	—	—
Thompson Flat Cemetery District	Butte	4.	S	—	—	—	—	8,353	4,401
—	—	—	—	Cemetery	2,012	4,401	—	—	—
Thornton Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	230,103	254,136	210,920	—	—
Thousand Oaks Civic Center Authority	Ventura	50.	C	Inactive	—	—	—	—	—
Thousand Oaks Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,256,826	1,205,491	16,405,000	—	—
Three Arch Bay Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	401,561	752,850	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,036,838	953,935	—	—	—
Three Cent Flat Community Services District	Calaveras	5.1	O	—	—	—	—	3,200	3,172
—	—	—	—	Streets and Roads - Construction and Maintenance	3,201	—	—	—	—
Three Rivers Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	19,809	16,848	—	—	—
Three Rivers Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	104,244	93,513	—	—	—
—	—	—	—	Water Enterprise	151,235	53,332	—	—	—
Three Rivers Levee Improvement Authority	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	48,396,472	53,901,887	—	—	—
Three Rivers Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	105,533	107,162	—	—	—
Three Valleys Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	281,703	47,574	—	—	—
—	—	—	—	Water Enterprise	45,434,976	44,569,865	16,508,978	—	—
Thunderbird County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	193,441	174,112	12,533	—	—
Tiburon Fire Protection District	Marin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,933,356	6,347,900	694,401	—	—
Timber Cove County Water District	Sonoma	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Timber Cove County Water District — (continued)	Sonoma	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 443,163	\$ 272,193	\$ 211,060	—	—
Timber Cove Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	149,672	159,612	163,833	—	—
Timberline Acres Unit 2 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Tipton Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	165,067	148,204	—	—	—
—	—	—	—	Water Enterprise	339,636	317,896	946,400	—	—
Tipton-Pixley Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	115,936	94,970	—	—	—
Tomaes Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,384	1,451	—	—	—
—	—	—	—	Waste Disposal Enterprise	334,368	227,086	518,179	—	—
Torrance Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,858,831	22,703,748	63,615,000	—	—
Town of Discovery Bay	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	488,656	490,143	—	—	—
—	—	—	—	Recreation and Park	2,036	6,775	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,910,579	2,421,162	—	—	—
—	—	—	—	Water Enterprise	1,553,068	1,507,687	—	—	—
Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	166,185	193,851	—	—	—
Township No. 2 Cemetery District	Amador	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	92,119	53,877	—	—	—
Trabuco Canyon Improvement Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	482,521	937,521	6,110,000	—	—
Trabuco Canyon Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,647,581	6,342,581	25,785,000	—	—
Trabuco Canyon Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,173,332	3,787,943	—	—	—
—	—	—	—	Water Enterprise	4,807,370	5,025,332	—	—	—
Tract 92-Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,415	23,680	—	—	—
Tract No. 1270 Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Tract No. 1394 Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Tracy Cemetery District	San Joaquin	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	781,955	442,684	—	—	—
Tracy Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,554,033	4,652,153	283,772	—	—
Tranquillity Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,884,040	2,640,436	673,781	—	—
Tranquillity Public Utility District	Fresno	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	116,475	114,646	46,000	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tranquility Resource Conservation District	Fresno	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 59	\$ —	—	—	—
Transbay Joint Powers Authority	San Francisco	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	(246,272)	—	—	—	—
Transmission Agency of Northern California	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	59,939,038	50,734,066	421,440,000	—	—
Tres Hermanos Conservation Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	10,000	1,272	—	—	—
Tres Pinos County Water District	San Benito	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	38,375	52,787	—	—	—
—	—	—	—	Water Enterprise	49,472	45,144	—	—	—
Tri County Schools Insurance Group	Sutter	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	51,115,605	56,443,697	—	—	—
Tri Valley Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	242,362	273,872	—	—	—
Tri-Agency Economic Development Authority	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	33,281	31,775	277,816	—	—
Tri-City and County Regional Park and Open Space Group	Solano	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	22,119	19,534	—	—	—
Tri-City Hospital District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	279,236,270	297,769,152	32,579	—	—
Tri-City Park Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	571,032	539,424	—	—	—
Tri-City Waste Facilities Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,261,674	3,371,287	—	—	—
Tri-County Planning Council	Glenn	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Tri-Dam Power Authority	Tuolumne	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	6,055,155	4,702,680	20,036,467	—	—
Trindel Insurance Fund	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	20,725,077	20,725,076	—	—	—
Trinity Center Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	60,054	41,990	—	—	—
Trinity County Public Utilities District	Trinity	40.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	10,268,769	9,297,007	15,216,270	—	—
Trinity County Resource and Water Conservation District	Trinity	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	2,443,742	2,287,829	—	—	—
Trinity County Waterworks District No. 1	Trinity	49.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	38,285	3,730	—	—	—
—	—	—	—	Waste Disposal Enterprise	215,067	363,300	—	—	—
—	—	—	—	Water Enterprise	1,073,340	429,233	310,926	—	—
Triunfo County Sanitation District (Ventura)	Ventura	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,143,177	10,234,938	—	—	—
—	—	—	—	Water Enterprise	4,592,716	4,511,143	1,780,000	—	—

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Truckee Cemetery District	Nevada	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	\$ 159,100	\$ 175,561	\$ —	—	—
Truckee Fire Protection District	Nevada	7.	O	—	—	—	—	7,367,298	6,427,774
—	—	—	—	Fire Protection	9,830,136	9,061,588	—	—	—
Truckee Sanitary District (Nevada)	Nevada	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,296,875	8,061,654	—	—	—
Truckee-Donner Public Utility District	Nevada	40.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	23,331,400	19,879,712	12,528,354	—	—
—	—	—	—	Water Enterprise	11,769,865	11,223,128	40,046,003	—	—
Truckee-Donner Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,182,985	16,173,175	25,624,143	—	—
Truckee-Tahoe Airport District	Placer	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	7,687,718	6,035,480	—	—	—
Tucker Oaks Water District	Shasta	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,783	20,032	33,979	—	—
—	—	—	—	Water Enterprise	12,663	9,476	—	—	—
Tulare Area Schools Employee Benefit Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	16,045,747	16,320,182	—	—	—
Tulare Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	795,837	719,321	—	—	—
Tulare County Flood Control District	Tulare	8.36	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	623,294	327,271	—	—	—
Tulare County Olive Pest Control District	Tulare	24	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Pest Control	2,326	—	—	—	—
Tulare County Pest Control District	Tulare	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	568,234	339,381	—	—	—
Tulare County Resource Conservation District	Tulare	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	574,998	530,217	—	—	—
Tulare County School Districts Self-Insurance Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,631,540	1,639,549	—	—	—
Tulare County Schools Insurance Group	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	16,862,467	14,077,192	—	—	—
Tulare County Waterworks District No. 1 (Tulare)	Tulare	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	37,732	39,784	—	—	—
Tulare District Healthcare System	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	87,442,708	76,761,938	102,178,492	—	—
Tulare Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,255,521	7,568,787	1,507,197	—	—
Tulare Lake Basin Water Storage District	Kings	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,609,757	7,570,060	—	—	—
Tulare Lake Drainage District (Kings)	Kings	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,862,599	1,694,837	850,775	—	—
Tulare Lake Resource Conservation District	Kings	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	—	445	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tulare Memorial District	Tulare	20.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Memorial	\$ 520,721	\$ 472,023	\$ —	—	—
Tulare Mosquito Abatement District	Tulare	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,211,693	965,760	—	—	—
Tule Irrigation District	Lassen	52.	S	—	—	—	—	—	—
Tulelake Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,792,436	4,105,692	—	—	—
Tulelake Multi - County Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	61,012	65,542	—	—	—
Tuolumne City Sanitary District	Tuolumne	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	805,453	1,130,481	142,000	—	—
Tuolumne County Air Pollution Control District	Tuolumne	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	650,571	501,731	—	—	—
Tuolumne County Public Power Agency	Tuolumne	50.	S	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,577,479	1,569,641	—	—	—
Tuolumne County Resource Conservation District	Tuolumne	36	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	155,481	151,615	—	—	—
Tuolumne Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	560,718	612,453	—	—	—
Tuolumne Joint Powers Authority	Tuolumne	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,929,922	4,701,825	—	—	—
Tuolumne Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,288	11,261	—	—	—
Tuolumne Park and Recreation District	Tuolumne	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	247,629	271,999	—	—	—
Tuolumne Utilities District	Tuolumne	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,024,968	4,172,608	1,062,645	—	—
—	—	—	—	Water Enterprise	9,694,302	10,213,512	5,624,671	—	—
Turlock Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	240,303	346,600	—	—	—
Turlock Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	315,261,079	315,097,781	738,430,000	—	—
—	—	—	—	Water Enterprise	8,237,845	12,706,960	—	—	—
Turlock Mosquito Abatement District	Stanislaus	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,537,632	2,179,347	—	—	—
Turner Island Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,296,378	1,000,494	422,425	—	—
Tuxedo-Country Club Fire Protection District	San Joaquin	7.	O	—	—	—	—	5,135,667	960,897
—	—	—	—	Fire Protection	1,017,627	960,897	—	—	—
Tuxedo-Country Club Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,534	24,223	—	—	—
Twain Harte Community Services District	Tuolumne	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	686,675	607,167	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Twain Harte Community Services District — (continued)	Tuolumne	5.1	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	\$ —	\$ —	\$ —	—	—
—	—	—	—	Recreation and Park	148,982	140,679	—	—	—
—	—	—	—	Waste Disposal Enterprise	823,988	674,448	40,000	—	—
—	—	—	—	Water Enterprise	1,036,359	1,122,148	1,251,635	—	—
Twentynine Palms Cemetery District	San Bernardino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	231,956	228,357	—	—	—
Twentynine Palms County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,274,905	1,267,052	—	—	—
—	—	—	—	Water Enterprise	4,451,364	3,894,326	2,649,058	—	—
Twin Cities Police Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	8,557,274	7,969,517	—	—	—
Ukiah Unified School District School Building Corporation	Mendocino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,934,518	4,865,000	—	—	—
Ukiah Valley Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,114,583	1,323,077	580,483	—	—
Ukiah Valley Sanitation District (Mendocino)	Mendocino	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,144,009	3,872,976	—	—	—
Ukiah Village Lighting District	Mendocino	18.	S	—	—	—	—	26,836	4,341
—	—	—	—	Lighting and Lighting Maintenance	6,384	4,341	—	—	—
Union Public Utility District	Calaveras	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,295,519	1,134,544	3,478,666	—	—
Union Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	41,001,643	45,939,709	34,511,153	—	—
United Water Conservation District	Ventura	46.4	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	77,932	—	—	—
—	—	—	—	Flood Control and Water Conservation	7,994,100	6,777,009	8,550,477	—	—
—	—	—	—	Recreation and Park	141,425	482,673	—	—	—
—	—	—	—	Water Enterprise	8,848,849	8,428,714	8,305,890	—	—
United Water Conservation District Public Facilities Financing Corporation	Ventura	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	15,465,000	—	—
University Heights Area Drain Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	395,406,886	186,008,910
—	—	—	—	Drainage and Drainage Maintenance	17,949	396	—	—	—
Upham Cemetery District	Butte	4.	O	—	—	—	—	19,000	10,127
—	—	—	—	Cemetery	10,052	10,784	—	—	—
Upland Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	265,463	265,285	1,560,000	—	—
Upper Kings Basin Integrated Regional Water Management Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	119,000	59,699	—	—	—
Upper Lake Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	70,586	62,149	—	—	—
Upper Lake County Water District	Lake	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Upper Lake County Water District — (continued)	Lake	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 150,195	\$ 168,993	\$ —	—	—
Upper Lake Lighting District	Lake	18.	S	—	—	—	—	42,768	9,504
—	—	—	—	Lighting and Lighting Maintenance	9,508	7,939	—	—	—
Upper Mokelumne River Watershed Authority	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	62,000	—	—	—
Upper Salinas/Las Tablas Resource Conservation District	San Luis Obispo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	93,708	182,078	—	—	—
Upper San Gabriel Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,366,372	20,468,791	—	—	—
Upper San Joaquin River Water and Power Authority	Tulare	50.	O	—	—	—	—	—	—
Upper San Luis Rey Resource Conservation District	San Diego	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	20,139	13,012	—	—	—
Upper Valley Waste Management Agency	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	113,347	112,639	—	—	—
Urban Transportation Service Area 4 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
Utica Power Authority	Calaveras	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,419,344	1,383,282	686,374	—	—
Vacaville Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,302,959	1,340,999	75,750	—	—
Vacaville Public Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,233,887	5,233,887	54,284,178	—	—
Vacaville Unified School Library District	Solano	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	4,708,023	4,491,957	2,405,164	—	—
Vacaville-Elmira Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	908,977	697,278	—	—	—
Valle Vista Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,363	1,844	—	—	—
Vallecito Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,191	3,949	—	—	—
Vallecitos Water District	San Diego	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,640,578	16,705,228	31,773,520	—	—
—	—	—	—	Water Enterprise	27,336,242	31,479,897	36,866,480	—	—
Vallejo Sanitation and Flood Control District	Solano	32.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	29,110,958	29,263,014	75,692,899	—	—
Valley Center Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	121,255	95,194	—	—	—
Valley Center Community Services	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	341,562	414,256	—	—	—
Valley Center Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,951,416	2,844,413	214,125	—	—
Valley Center Municipal Water District	San Diego	44.	O	—	—	—	—	4,718,976	2,012,227
—	—	—	—	Waste Disposal Enterprise	1,704,918	2,251,187	—	—	—
—	—	—	—	Water Enterprise	36,841,263	40,277,002	265,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Valley Center Municipal Water District Facilities Corporation	San Diego	54.	O	Inactive	—	—	—	\$ —	\$ —
Valley County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,387,521	14,291,490	—	—	—
Valley Insurance Program Joint Powers Authority (Fresno)	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,003,698	5,743,376	—	—	—
Valley Insurance Programs Joint Powers Authority (Los Angeles)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,460,081	3,960,744	—	—	—
Valley of the Moon Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,703,494	3,752,220	34,551	—	—
Valley of the Moon Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	340,437	377,482	—	—	—
Valley of the Moon Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,511,443	4,022,082	2,955,211	—	—
Valley Sanitary District (Riverside)	Riverside	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,819,078	6,782,196	11,560,000	—	—
Valley Springs Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,674	3,255	—	—	—
Valley Springs Public Utilities District Financing Authority	Calaveras	50	O	—	—	—	—	—	—
Valley Springs Public Utility District	Calaveras	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	287,951	236,788	—	—	—
—	—	—	—	Water Enterprise	344,258	254,839	120,529	—	—
Valley Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,683	121	—	—	—
Valley-Wide Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	12,722,374	12,034,395	570,000	—	—
Valley-Wide Recreation and Park Foundation	Riverside	54.	O	Inactive	—	—	—	—	—
Van Horn Regional Treatment Facility	Riverside	50.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	110,675	64,555	—	—	—
Van Ness Boulevard Estates Nos. 1 and 2 Lighting District	Fresno	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,194	9,244	—	—	—
Vandalia Irrigation District	Tulare	52.	O	—	—	—	—	—	—
Vandalia Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	387,169	403,464	—	—	—
Vandenberg Village Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,898,494	944,214	14,108,608	—	—
—	—	—	—	Water Enterprise	1,639,838	1,279,041	—	—	—
Vector Control Joint Powers Agency	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,787,416	3,722,105	—	—	—
Ventura County Air Pollution Control	Ventura	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	14,884,251	14,139,749	—	—	—
Ventura County Public Facilities Corporation	Ventura	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,109,703	5,514,123	—	—	—
Ventura County Public Financing Authority	Ventura	50.	O	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ventura County Public Financing Authority — (continued)	Ventura	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 58,012,877	\$ 144,131,875	\$ 132,810,000	—	—
Ventura County Regional Energy Alliance (VCREA)	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	602,969	686,756	—	—	—
Ventura County Resource Conservation	Ventura	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,108,580	1,075,897	—	—	—
Ventura County Schools Business Services	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	950,270	934,606	—	—	—
Ventura County Schools Self-Funding Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	23,616,057	19,545,194	—	—	—
Ventura County Transportation Commission	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	7,536,622	7,536,622	—	—	—
Ventura County Watershed Protection District	Ventura	8.34	S	—	—	—	—	110,857,861	17,179,436
—	—	—	—	Flood Control and Water Conservation	34,285,329	35,056,854	—	—	—
Ventura County Waterworks No. 1	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,367,688	3,557,205	—	—	—
—	—	—	—	Water Enterprise	13,119,470	13,080,870	—	—	—
Ventura County Waterworks No. 16	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,436,536	722,381	3,532,334	—	—
—	—	—	—	Water Enterprise	14,983	21,781	—	—	—
Ventura County Waterworks No. 17	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,886,055	1,763,867	—	—	—
Ventura County Waterworks No. 19	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,598,095	2,674,543	70,675	—	—
Ventura County Waterworks No. 8	Ventura	49.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	35,351,071	29,289,583	—	—	—
Ventura Fire Protection District	Ventura	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	123,666,897	115,384,799	—	—	—
Ventura Port District	Ventura	11.3	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	8,707,922	7,010,048	16,349,392	—	—
Ventura Region Sanitation District	Ventura	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18,790,843	19,921,174	22,840,478	—	—
Ventura River County Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,391,796	1,341,099	—	—	—
Victor Lighting District	San Joaquin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,453	4,394	—	—	—
Victor Valley Transit Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	6,033,350	12,200,605	34,865,000	—	—
Victor Valley Wastewater Reclamation Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,071,329	14,607,492	11,516,803	—	—
Victorville Sanitary District (San Bernardino)	San Bernardino	30.1	C	—	—	—	—	—	—
Victorville Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	28,839,894	58,505,951	—	—	—
Victory Maintenance District (Amador)	Amador	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Victory Maintenance District (Amador) — (continued)	Amador	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 3,191	\$ 760	\$ —	—	—
Villa Blue Estates Water District	Lake	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,988	3,889	—	—	—
Vina Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,877	6,996	—	—	—
Viola Meadows Private Road Subdivision Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Visalia Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,029,853	2,358,254	—	—	—
Visalia Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	193,567	436,202	—	—	—
Visalia Public Finance Authority	Tulare	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,160,029	2,002,796	16,250,000	—	—
Visalia Unified School District Educational Facilities Corporation	Tulare	54.	O	Inactive	—	—	—	—	—
Vista Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,974,363	3,403,090	—	—	—
Vista Grande-LLAD No. 28	Los Angeles	18.	S	—	—	—	—	—	1,838
—	—	—	—	Streets and Roads - Construction and Maintenance	75,338	69,953	—	—	—
Vista Irrigation District	San Diego	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,486,903	34,251,700	—	—	—
Vista Joint Powers Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	806,013	1,274,471	11,570,000	—	—
Vista-County of San Diego Building Authority	San Diego	50.	O	Inactive	—	—	—	—	—
Volcano Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	62,855	77,428	—	—	—
Volcano Maintenance District (Amador)	Amador	19.	S	Inactive	—	—	—	—	—
Volponi Acres Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,928	2,509	—	—	—
Volta Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,088	12,777	—	—	—
Walker Ranch Community Services District	Plumas	5.1	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	128,369	178,568	—	—	—
Wallace Brothers Ranchettes Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Wallace Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	44,138	21,058	—	—	—
—	—	—	—	Waste Disposal Enterprise	101,078	187,639	143,306	—	—
—	—	—	—	Water Enterprise	80,853	105,026	—	—	—
Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,048	3,048	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,521	2,521	—	—	—
—	—	—	—	Water Enterprise	31,564	38,825	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Walnut Creek Recreational Facilities, Inc.	Contra Costa	54.	O	Inactive	—	—	—	\$ —	\$ —
Walnut Grove Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	209,223	153,994	—	—	—
Walnut Park Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	1,108,085	182,662
—	—	—	—	Waste Disposal Enterprise	1,214,242	1,105,650	—	—	—
Walnut Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,658,994	2,658,994	20,890,000	—	—
Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Colusa	19.	S	—	—	—	—	13,533	5,315
—	—	—	—	Lighting and Lighting Maintenance	6,183	2,566	—	—	—
Walnut Ranch Unit 2 and 3 Street Lighting District	Colusa	28.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,345	3,140	—	—	—
Walnut Valley Building Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	528,350	1,638,350	10,855,000	—	—
Walnut Valley Water District	Los Angeles	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	63,962	—	—	—	—
—	—	—	—	Water Enterprise	26,426,016	30,705,513	10,855,000	—	—
Wasco Recreation and Park District	Kern	27.1	O	—	—	—	—	538,896	707,315
—	—	—	—	Recreation and Park	2,238,969	2,482,838	—	—	—
Washington Colony Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	324,599	272,685	—	—	—
Washington County Water District	Nevada	42.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,961	3,420	—	—	—
—	—	—	—	Water Enterprise	84,732	90,598	105,457	—	—
Washington Hospital Authority	Alameda	50.	O	Inactive	—	—	—	—	—
Washington Township Health Care District	Alameda	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	434,266,807	373,592,242	245,100,000	—	—
Water Conservation Garden Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,090,595	1,014,965	—	—	—
Water Employee Services Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	17,941,358	17,941,358	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
Water Facilities Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,468,118	14,504,055	10,702,392	—	—
Water Replenishment District of Southern California	Los Angeles	47.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,413,667	50,664,201	32,650,000	—	—
WaterReuse Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20,752,698	20,752,698	16,495,000	—	—
Waterford Lighting District	Stanislaus	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	30,668	35,921	—	—	—
Waterford Public Financing Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	360,288	408,687	—	—	—
Waterloo-Morada Fire Protection District	San Joaquin	7.	O	—	—	—	—	3,215,129	1,426,905
—	—	—	—	Fire Protection	2,317,337	2,392,344	157,458	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Waterworks District No. 21 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	\$ 301,343	\$ 55,212
—	—	—	—	Water Enterprise	\$ 252,657	\$ 243,539	\$ 75,907	—	—
Waterworks District No. 29 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	9,603,772	2,710,395
—	—	—	—	Water Enterprise	20,613,762	20,848,817	—	—	—
Waterworks District No. 36 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	1,663,237	40,948
—	—	—	—	Water Enterprise	1,147,542	1,016,303	—	—	—
Waterworks District No. 37 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	566,853	106,666
—	—	—	—	Water Enterprise	1,248,197	1,409,879	—	—	—
Waterworks District No. 40 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	18,071,511	1,340,439
—	—	—	—	Water Enterprise	36,823,326	44,589,723	67,000	—	—
Wayside Maintenance (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	25,736	330	—	—	—
Weaverville / Douglas City Parks and Recreation District	Trinity	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	213,794	204,038	—	—	—
Weaverville Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,196,740	874,081	3,063,346	—	—
Weaverville Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	235,927	277,037	45,616	—	—
Weaverville Lighting District	Trinity	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	46,711	32,277	—	—	—
Weaverville Sanitary District (Trinity)	Trinity	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	434,863	420,480	377,000	—	—
Weed Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	450,041	228,405
—	—	—	—	Recreation and Park	266,553	286,928	—	—	—
Weed Water and Sewer Company, Inc.	Siskiyou	54.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Weott Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,594	19,606	—	—	—
—	—	—	—	Recreation and Park	545	1,399	—	—	—
—	—	—	—	Waste Disposal Enterprise	80,175	156,246	275,197	—	—
—	—	—	—	Water Enterprise	77,247	94,037	126,361	—	—
Weott Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	20,440	9,011
—	—	—	—	Lighting and Lighting Maintenance	9,011	4,495	—	—	—
West Almanor Community Services District	Plumas	5.1	S	—	—	—	—	660,827	212,415
—	—	—	—	Fire Protection	226,015	300,190	—	—	—
West Basin Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	142,497,792	152,861,371	296,138,027	—	—
West Bay Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,802,595	11,429,232	—	—	—
West Contra Costa Healthcare District	Contra Costa	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	149,514,515	138,467,283	28,469,985	—	—
West Contra Costa Integrated Waste Management Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,877,120	4,261,211	—	—	—
West County Agency	Contra Costa	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
West County Agency — (continued)	Contra Costa	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 163,191	\$ 163,192	\$ —	—	—
West County Wastewater District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,665,511	13,705,607	—	—	—
West Covina Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,863,063	2,068,116	56,775,000	—	—
West El Largo Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,655	21,194	—	—	—
West End Communications Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	27,700	—	—	—	—
West End Fire and Emergency Response Commission	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	60,980	52,596	—	—	—
West End Water Development, Treatment, and Conservation Joint Powers Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1	1	—	—	—
West Fresno County Red Scale Protective District	Fresno	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	20,287	12,115	—	—	—
West Kern Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,045,000	18,542,718	49,052,940	—	—
West Lake Resource Conservation District	Lake	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	186,267	239,347	—	—	—
West Lane Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,449	4,820	—	—	—
West Patton Village Community Services District	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	58,906	55,214	—	—	—
—	—	—	—	Library Services	305	665	—	—	—
—	—	—	—	Waste Disposal Enterprise	52,840	25,421	—	—	—
—	—	—	—	Water Enterprise	101,194	83,470	—	—	—
West Plainfield Fire Protection District	Yolo	7.	O	—	—	—	—	697,011	242,002
—	—	—	—	Fire Protection	244,142	261,995	—	—	—
West Point Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	35,126	15,113	—	—	—
West Point Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	454,366	425,792	—	—	—
West Point Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,601	3,056	—	—	—
West Point Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	9,908	11,032	—	—	—
West Sacramento Area Flood Control Agency	Yolo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,858,590	7,825,230	9,840,000	—	—
West Sacramento Financing Authority	Yolo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,903,005	1,930,617	32,080,000	—	—
West San Gabriel Liability and Property Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
West San Gabriel Liability and Property Self-Insurance Authority — (continued)	Los Angeles	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 3,395,319	\$ 3,695,996	\$ —	—	—
West San Gabriel Valley Benefits Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,415,604	2,404,119	—	—	—
West San Gabriel Workers Compensation Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,000,217	3,139,883	—	—	—
West Side Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,113,063	837,793	—	—	—
West Side Community Healthcare District	Stanislaus	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,848,147	1,703,337	—	—	—
West Side Health Care District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	1,739,636	2,688,723	—	—	—
West Side Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,078,107	1,603,757	1,916,608	—	—
West Side Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,894	2,432	—	—	—
West Side Mosquito and Vector Control District	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,811,535	1,741,388	—	—	—
West Side Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,225,754	2,078,100	132,486	—	—
West Stanislaus Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	914,226	1,104,441	302,807	—	—
West Stanislaus Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,939,681	4,472,296	—	—	—
West Stanislaus Resource Conservation District	Stanislaus	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	25,835	24,045	—	—	—
West Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	48,518	56,264	—	—	—
West Talmage Lighting District	Mendocino	18.	S	—	—	—	—	11,670	1,883
—	—	—	—	Lighting and Lighting Maintenance	4,190	1,883	—	—	—
West Valley County Water	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	211,609	253,456	—	—	—
West Valley Mosquito and Vector Control District	San Bernardino	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,428,087	2,206,288	3,625,000	—	—
West Valley Sanitation District of Santa Clara County (Santa Clara)	Santa Clara	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,363,858	16,385,387	13,178,462	—	—
West Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,250,069	22,898,914	30,010,013	—	—
West Walton Park District	Sutter	27.1	S	Inactive	—	—	—	—	—
Westborough County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,854,940	1,656,415	—	—	—
—	—	—	—	Water Enterprise	1,954,503	1,983,902	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Western Canal Water District	Butte	41.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 3,731,327	\$ 3,639,501	\$ —	—	—
Western Contra Costa County Transit Authority	Contra Costa	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	7,471,149	9,165,649	1,280,000	—	—
Western Gateway Regional Recreation and Park District	Nevada	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	197,723	192,690	—	—	—
Western Hills Water District	Stanislaus	41.	0	—	—	—	—	—	—
Western Municipal Water District	Riverside	44.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	17,193,734	15,822,137	4,369,887	—	—
—	—	—	—	Water Enterprise	93,311,857	95,594,280	110,780,233	—	—
Western Nevada County Fire Agency	Nevada	50.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	17,793	23,803	—	—	—
Western Orange County Self-Funded Workers Compensation Agency	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,682,388	2,453,661	—	—	—
Western Placer Waste Management Authority	Placer	50.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,853,374	18,929,355	—	—	—
Western Riverside County Regional Conservation Authority	Riverside	50.	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	12,320,624	14,845,226	—	—	—
Western Riverside County Regional Wastewater Authority	Riverside	50.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,104,667	5,699,295	5,284,403	—	—
Western Shasta Resource Conservation District	Shasta	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,854,390	2,727,052	732,490	—	—
Westfield Park Recreation and Parkway District No. 12	Los Angeles	27.1	0	—	—	—	—	—	—
Westhaven Community Services District	Humboldt	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	191,964	191,992	283,739	—	—
Westlands Water District	Fresno	41.	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	71,703	70,559	—	—
—	—	—	—	Water Enterprise	116,107,051	114,170,268	265,989,232	—	—
Westley Community Services District	Stanislaus	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	22,181	15,765	—	—	—
—	—	—	—	Water Enterprise	30,021	27,609	—	—	—
Westport County Water District	Mendocino	42.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	70,868	82,182	—	—	—
—	—	—	—	Water Enterprise	336,372	146,644	13,773	—	—
Westport Fire Protection District	Stanislaus	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	176,067	350,185	—	—	—
Westport-Ten Mile Cemetery District	Mendocino	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	8,268	6,893	—	—	—
Westridge Community Services District	Inyo	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	61,148	14,196	—	—	—
Westside Resource Conservation District	Fresno	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	122,280	126,862	—	—	—
Westside Water District	Colusa	41.	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Westside Water District — (continued)	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 4,522,253	\$ 4,986,154	\$ 631,430	—	—
Westwood Community Services District	Lassen	5.1	O	—	—	—	—	653,656	192,733
—	—	—	—	Fire Protection	262,487	400,138	129,000	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,000	13,435	—	—	—
—	—	—	—	Recreation and Park	10,095	8,654	—	—	—
—	—	—	—	Waste Disposal Enterprise	373,522	319,772	1,135,960	—	—
—	—	—	—	Water Enterprise	398,921	332,128	651,904	—	—
Westwood Hospital District	Lassen	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	69	—	—	—	—
Wheatland Cemetery District	Yuba	4.	O	—	—	—	—	200,310	84,491
—	—	—	—	Cemetery	88,232	103,284	—	—	—
Wheatland Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,621,042	2,358,960	12,000	—	—
Wheeler Crest Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	40,891	40,478	—	—	—
Wheeler Crest Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	120,607	102,853	—	—	—
Wheeler Ridge-Maricopa Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	38,333,704	46,827,239	4,460,000	—	—
Whispering Palms Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	44,109	26,724	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	176,440	106,894	—	—	—
—	—	—	—	Waste Disposal Enterprise	554,331	948,856	—	—	—
White Mountain Fire Protection	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	47,238	57,253	—	—	—
Whitehawk Ranch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	136,467	124,047	—	—	—
Whitethorn Fire Protection District	Humboldt	7.	S	—	—	—	—	26,383	20,413
—	—	—	—	Fire Protection	20,413	44,716	—	—	—
Whittier Area Liability and Property Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	841,915	906,161	—	—	—
Whittier Area Schools Insurance Authority (WASIA)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,102,510	5,984,509	—	—	—
Whittier Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	594,709	594,595	5,770,000	—	—
Whittier Puente Hills Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Whittier Utility Authority	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,854,172	10,879,607	2,000,000	—	—
—	—	—	—	Water Enterprise	9,832,093	8,987,090	18,335,000	—	—
Widren Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	309	3,916	—	—	—
Wild Wings County Service Area	Yolo	34	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	891,339	1,012,823	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Wild Wings County Service Area — (continued)	Yolo	34	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 374,843	\$ 483,887	\$ —	—	—
—	—	—	—	Water Enterprise	313,964	399,511	—	—	—
Wildlife Corridor Conservation Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,000	—	—	—	—
Wildomar Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	430,928	268,287	—	—	—
Wilkinson Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,224	2,224	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,261	2,261	—	—	—
—	—	—	—	Water Enterprise	169,523	179,043	—	—	—
Williams Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	112,656	82,728	—	—	—
Williams Fire Protection Authority	Colusa	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	735,044	884,166	537,051	—	—
Williams Fire Protection District	Colusa	7.	S	—	—	—	—	181,421	86,621
—	—	—	—	Fire Protection	94,939	106,989	—	—	—
Willow County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	637,497	641,940	—	—	—
Willow Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	78,924	70,993	—	—	—
—	—	—	—	Water Enterprise	646,258	601,973	1,159,898	—	—
Willow Creek Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	143,560	119,938	—	—	—
Willow Oak Fire Protection District	Yolo	7.	O	—	—	—	—	406,156	228,911
—	—	—	—	Fire Protection	640,488	539,303	—	—	—
Willow Ranch Cemetery District	Modoc	4.	O	—	—	—	—	1,550	3,035
—	—	—	—	Cemetery	5,642	3,035	—	—	—
Willow Ranch Fire Protection District	Modoc	7.	O	—	—	—	—	6,764	6,090
—	—	—	—	Fire Protection	6,336	6,090	—	—	—
Willow Springs Water District	Amador	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2	—	—	—	—
Willows Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	232,087	225,470	—	—	—
Willows Fire Protection District	Glenn	7.	S	—	—	—	—	587,650	91,741
—	—	—	—	Fire Protection	156,540	133,186	—	—	—
Wilmington Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	192,426	245,095	—	—	—
Wilton Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,103,461	1,165,124	—	—	—
Windsor County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,666,548	7,876,094	10,834,027	—	—
—	—	—	—	Water Enterprise	4,956,130	5,771,656	4,212,500	—	—
Windsor Fire Protection District	Sonoma	7.	O	—	—	—	—	5,050,433	2,741,819

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Windsor Fire Protection District — (continued)	Sonoma	7.	O	—	—	—	—	\$ 5,050,433	\$ 2,741,819
—	—	—	—	Fire Protection	\$ 3,294,766	\$ 3,244,109	\$ —	—	—
Windsor Joint Powers Financing Authority	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	874,146	685,571	13,585,000	—	—
Winter Gardens Sewer Maintenance (San Diego)	San Diego	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	920,983	1,173,100	—	—	—
Winterhaven Fire Protection District	Imperial	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	508,183	403,558	—	—	—
Winterhaven Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	176,853	234,992	—	—	—
—	—	—	—	Water Enterprise	202,771	169,899	49,000	—	—
Winters Cemetery District	Yolo	4.	O	—	—	—	—	474,430	169,639
—	—	—	—	Cemetery	234,969	280,207	—	—	—
Winters Fire Protection District	Yolo	7.	O	—	—	—	—	850,201	223,170
—	—	—	—	Fire Protection	659,970	838,617	—	—	—
Winton Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	484,773	504,258	—	—	—
Winton Public Facilities Corporation	Merced	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	69,609	69,609	1,206,453	—	—
Winton Water and Sanitary District (Merced)	Merced	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,833,019	1,594,825	69,190	—	—
—	—	—	—	Water Enterprise	843,347	804,006	—	—	—
Woodbridge Fire Protection District	San Joaquin	7.	O	—	—	—	—	6,263,714	2,776,145
—	—	—	—	Fire Protection	2,746,077	2,776,145	37,440	—	—
Woodbridge Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,407,305	2,824,406	14,195,000	—	—
Woodbridge Lighting District	San Joaquin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	64,123	53,640	—	—	—
Woodbridge Sanitary District (San Joaquin)	San Joaquin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	454,848	413,464	—	—	—
Woodcrest Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Wooded Acres North Lighting District	Shasta	18.	S	Inactive	—	—	—	—	—
Woodlake Cemetery District	Tulare	4.	O	—	—	—	—	275,079	35,190
—	—	—	—	Cemetery	107,869	137,429	—	—	—
Woodlake Fire Protection District	Tulare	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	435,330	688,899	115,101	—	—
Woodlake Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	101,302	158,983	—	—	—
Woodland Ave Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	229,494	453,334	—	—	—
Woodside Club Estates Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,168	201	—	—	—
Woodside Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	12,725,933	11,252,852	934,765	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Woodside Highlands Maintenance (San Mateo)	San Mateo	19.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	50,852	\$ 70,700	—	—	—
Woodville Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	140,052	118,049	—	—	—
Woodville Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	178,464	139,589	—	—	—
—	—	—	—	Water Enterprise	184,289	174,437	—	—	—
Wynola Water District	San Diego	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,585	49,425	—	—	—
Yermo Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	42,379	48,322	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,747	10,737	—	—	—
—	—	—	—	Recreation and Park	40,325	48,322	—	—	—
Yolo County Communications Emergency Services Agency	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,870,877	5,946,289	380,237	—	—
Yolo County Flood Control and Water Conservation District	Yolo	8.35	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	87,884	22,722	—	—	—
—	—	—	—	Water Enterprise	2,709,321	4,619,881	—	—	—
Yolo County Natural Community Conservation Plan Joint Powers Agency	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	243,630	923,355	—	—	—
Yolo County Public Agency Risk Management Insurance Authority	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,639,181	7,776,449	—	—	—
Yolo County Resource Conservation District	Yolo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	871,308	758,936	—	—	—
Yolo County Transportation District	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	9,135,848	10,646,372	—	—	—
—	—	—	—	Transit Enterprise	1,029,203	1,300,250	—	—	—
Yolo Fire Protection District	Yolo	7.	O	—	—	—	—	539,219	64,630
—	—	—	—	Fire Protection	104,019	101,143	52,351	—	—
Yolo-Solano Air Quality Management District	Yolo	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	3,866,460	4,198,214	7,129	—	—
Yolo-Zamora Water District	Yolo	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20	275	—	—	—
Yorba Linda Public Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Yorba Linda Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,441,074	1,758,214	—	—	—
—	—	—	—	Water Enterprise	24,417,449	25,659,697	43,460,000	—	—
Yosemite-Alpine Community Services District	Mariposa	5.1	O	—	—	—	—	—	—
Yuba City Area Joint Recreation Authority	Sutter	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Yuba City Unified School District Financing Corporation	Yuba	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8	2,672,296	35,800,000	—	—
Yuba County Air Pollution Control	Yuba	1.1	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2009-10 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Yuba County Air Pollution Control — (continued)	Yuba	1.1	S	Inactive	—	—	—	\$ —	\$ —
—	—	—	—	Air Pollution Control	\$ 1,959,784	\$ 1,339,922	\$ —	—	—
Yuba County Resource Conservation District	Yuba	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	61	1,059	—	—	—
Yuba County Rural Fire Joint Powers Agency	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	650	1,060	—	—	—
Yuba County Water Agency	Yuba	45.18	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	19,839,452	16,604,189	18,943,000	—	—
—	—	—	—	Recreation and Park	721,355	595,131	—	—	—
—	—	—	—	Water Enterprise	8,673,696	1,358,467	—	—	—
Yuba Levee Financing Authority	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,802,833	20,020,451	—	—	—
Yuba Sutter Transit Authority	Sutter	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,479,599	6,189,490	—	—	—
Yucaipa Valley Water District	San Bernardino	42.	O	—	—	—	—	45,242,767	2,569,907
—	—	—	—	Waste Disposal Enterprise	9,968,659	11,556,034	44,191,647	—	—
—	—	—	—	Water Enterprise	12,999,509	13,979,244	41,685,000	—	—
Yucca Valley Airport District	San Bernardino	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	23,904	35,120	275,400	—	—
Yucca Valley Financing Authority	Riverside	50.	O	Inactive	—	—	—	—	—
Yucca Valley Fire Protection District	San Bernardino	7.	S	—	—	—	—	201,926,259	37,745,221
—	—	—	—	Ambulance Service	3,125,764	240,426	—	—	—
—	—	—	—	Fire Protection	119,326,613	122,227,600	224,594	—	—
Yuima Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	216,364	221,085	—	—	—
—	—	—	—	Water Enterprise	7,278,093	7,667,446	2,147,912	—	—
Zamora Fire Protection District	Yolo	7.	O	—	—	—	—	228,684	76,171
—	—	—	—	Fire Protection	103,416	81,573	17,820	—	—
Zayante Fire Protection District	Santa Cruz	7.	O	—	—	—	—	455,175	401,078
—	—	—	—	Fire Protection	603,834	606,851	490,589	—	—
Zone 7 Water Agency	Alameda	8.3	O	—	—	—	—	20,353,218	6,373,901
—	—	—	—	Flood Control and Water Conservation	7,604,316	3,910,460	—	—	—
—	—	—	—	Water Enterprise	62,853,044	58,044,559	—	—	—
<b>State Total</b>					<b>\$ 40,091,791,372</b>	<b>\$ 40,953,975,501</b>	<b>\$ 74,949,918,011</b>	<b>\$ 34,646,700,070</b>	<b>\$ 12,227,022,817</b>

(a) Refers to type code description in Appendix A  
(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

Table 2. Special Districts Annual Report — Fiscal Year 2009- 10

	Anderson Valley Community Services District	Big Bear Airport District	Burbank - Glendale - Pasadena Airport Authority	Cameron Park Airport District	County Service Area No. 60 (San Bernardino)	Desert Recreation District	East Kern Airport District	Indian Wells Valley Airport District	March Inland Port Airport Authority	Minter Field Airport District
<b>Operating Revenues</b>										
Landing Fees	\$—	\$—	\$2,996,230	\$—	\$1,419	\$—	\$—	\$32,088	\$—	\$—
Aircraft Storage Fees	—	437,913	—	44,986	—	—	80,466	—	—	—
Fuel Flowage Fees	—	720,870	541,732	—	13,082	—	—	—	—	—
Concessions	1,459	—	7,944,325	—	—	—	—	119,598	—	—
Rents and Leases	—	41,658	14,072,543	—	481,264	—	3,523,025	209,714	147,748	1,551,394
Sales and Services	—	3,707	20,331,286	138,649	—	—	1,676,550	1,045,312	—	—
Other Operating Revenues	—	37,218	491,301	—	11,593	279,390	608,837	3,253	63,550	10,812
<b>Total Operating Revenues</b>	<b>1,459</b>	<b>1,241,366</b>	<b>46,377,417</b>	<b>183,635</b>	<b>507,358</b>	<b>279,390</b>	<b>5,888,878</b>	<b>1,409,965</b>	<b>211,298</b>	<b>1,562,206</b>
<b>Operating Expenses</b>										
Administration	1,491	990,073	9,299,826	—	713,858	—	2,412,814	356,806	275,051	832,155
<b>Maintenance and Operation</b>										
Landing Areas	—	—	2,026,102	—	—	—	176,661	—	—	—
Terminal Buildings and Areas	—	69,433	8,644,344	—	—	—	—	43,263	—	—
Other Buildings and Areas	1,687	—	2,004,856	—	—	—	397,537	—	281,500	471,231
General Shop and Equipment	—	—	—	—	210,641	—	1,394,972	—	—	—
Cost of Sales and Services	—	668,459	11,688,272	100,617	705,415	—	1,217,631	728,855	—	—
Depreciation and Amortization	38,000	609,789	15,679,876	—	590,592	—	1,659,538	401,346	348,377	495,129
Other Operating Expenses	3,471	—	—	49,700	22,565	712,359	197,872	73,145	19,664	2,970
<b>Total Operating Expenses</b>	<b>44,649</b>	<b>2,337,754</b>	<b>49,343,276</b>	<b>150,317</b>	<b>2,243,071</b>	<b>712,359</b>	<b>7,457,025</b>	<b>1,603,415</b>	<b>924,592</b>	<b>1,801,485</b>
<b>Operating Income (Loss)</b>	<b>(43,190)</b>	<b>(1,096,388)</b>	<b>(2,965,859)</b>	<b>33,318</b>	<b>(1,735,713)</b>	<b>(432,969)</b>	<b>(1,568,147)</b>	<b>(193,450)</b>	<b>(713,294)</b>	<b>(239,279)</b>
<b>Non-Operating Revenues</b>										
Interest Income	332	22,768	4,210,575	—	86,652	—	84,555	10,027	752	15,532
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,154,059	—	—	1,686,268	—	200,613	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	39,515	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	780,964	9,274,543	—	57,715	—	2,012,059	1,969,072	94,295	—
State	—	53,547	—	—	23,417	—	2,047	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	41,047	—	—
Other Non-Operating Revenues	—	—	12,047,116	—	—	—	13,638	—	375,611	50,169
<b>Total Non-Operating Revenues</b>	<b>332</b>	<b>2,011,338</b>	<b>25,532,234</b>	<b>—</b>	<b>1,893,567</b>	<b>—</b>	<b>2,312,912</b>	<b>2,020,146</b>	<b>470,658</b>	<b>65,701</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	2,850,515	12,088	—	—	3,707	9,237	89,500	49,420
Other Non-Operating Expenses	—	—	6,647,342	—	—	—	2,544,848	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>9,497,857</b>	<b>12,088</b>	<b>—</b>	<b>—</b>	<b>2,548,555</b>	<b>9,237</b>	<b>89,500</b>	<b>49,420</b>
<b>Non-Operating Income (Loss)</b>	<b>332</b>	<b>2,011,338</b>	<b>16,034,377</b>	<b>(12,088)</b>	<b>1,893,567</b>	<b>—</b>	<b>(235,643)</b>	<b>2,010,909</b>	<b>381,158</b>	<b>16,281</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(42,858)</b>	<b>914,950</b>	<b>13,068,518</b>	<b>21,230</b>	<b>157,854</b>	<b>(432,969)</b>	<b>(1,803,790)</b>	<b>1,817,459</b>	<b>(332,136)</b>	<b>(222,998)</b>
Operating Transfers In	—	—	—	—	—	405,000	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(42,858)</b>	<b>\$914,950</b>	<b>\$13,068,518</b>	<b>\$21,230</b>	<b>\$157,854</b>	<b>\$(27,969)</b>	<b>\$(1,803,790)</b>	<b>\$1,817,459</b>	<b>\$(332,136)</b>	<b>\$(222,998)</b>

Table 2. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)

Airport Activity Revenues and Expenses by Special District in Alphabetical Order

	Monterey Peninsula Airport District	San Bernardino International Airport Authority	San Diego County Regional Airport Authority	Santa Maria Public Airport District	Southern California Logistics Airport Authority	Southern California Regional Airport Authority	Truckee-Tahoe Airport District	Yucca Valley Airport District	State Total
<b>Operating Revenues</b>									
Landing Fees	\$680,850	\$25,785	\$18,672,255	\$123,461	\$1,935,678	\$—	\$120,720	\$—	\$24,588,486
Aircraft Storage Fees	334,163	18,125	3,406,011	1,196,575	1,384	—	1,296,403	—	6,816,026
Fuel Flowage Fees	240,746	22,177	156,996	54,855	572,573	—	1,058,783	—	3,381,814
Concessions	1,787,728	—	66,544,842	223,137	46,949	—	61,084	—	76,729,122
Rents and Leases	3,828,694	2,961,217	41,658,410	1,267,966	6,733,403	—	414,383	—	76,891,419
Sales and Services	—	—	—	—	—	—	4,008	23,840	23,223,352
Other Operating Revenues	237,535	19,194	3,256,169	133,095	21,753,330	—	45,647	—	26,950,924
<b>Total Operating Revenues</b>	<b>7,109,716</b>	<b>3,046,498</b>	<b>133,694,683</b>	<b>2,999,089</b>	<b>31,043,317</b>	<b>—</b>	<b>3,001,028</b>	<b>23,840</b>	<b>238,581,143</b>
<b>Operating Expenses</b>									
Administration	2,080,426	2,986,447	28,073,236	2,087,885	3,359,220	—	1,652,017	22,191	55,143,496
<b>Maintenance and Operation</b>									
Landing Areas	187,768	76,105	20,318,084	441,413	551,521	—	679,087	574	24,457,315
Terminal Buildings and Areas	4,083,975	762,269	42,607,989	309,416	5,346,101	—	595,854	—	62,462,644
Other Buildings and Areas	375,538	1,143,404	26,288,861	629,730	1,578,700	—	283,700	—	33,456,744
General Shop and Equipment	46,942	98,597	—	—	—	—	363,399	—	2,114,551
Cost of Sales and Services	—	—	—	—	—	—	922,603	—	16,031,852
Depreciation and Amortization	3,740,931	12,984,860	42,424,317	2,279,677	—	—	1,466,269	213	82,718,914
Other Operating Expenses	—	152,902	—	—	145,244	—	—	12,142	1,392,034
<b>Total Operating Expenses</b>	<b>10,515,580</b>	<b>18,204,584</b>	<b>159,712,487</b>	<b>5,748,121</b>	<b>10,980,786</b>	<b>—</b>	<b>5,962,929</b>	<b>35,120</b>	<b>277,777,550</b>
<b>Operating Income (Loss)</b>	<b>(3,405,864)</b>	<b>(15,158,086)</b>	<b>(26,017,804)</b>	<b>(2,749,032)</b>	<b>20,062,531</b>	<b>—</b>	<b>(2,961,901)</b>	<b>(11,280)</b>	<b>(39,196,407)</b>
<b>Non-Operating Revenues</b>									
Interest Income	123,115	44,269	6,666,720	49,557	226,921	169	177,942	64	11,719,950
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>									
Current Secured and Unsecured (1%)	—	—	—	1,217,287	—	—	4,432,780	—	8,691,007
Voter Approved Taxes	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	21,590	—	—	—	21,590
Special Assessments	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(5,460)	—	—	5,152	—	39,207
<b>Intergovernmental</b>									
Federal	9,399,582	—	27,350,431	—	2,208,548	—	3,646	—	53,150,855
State	—	—	—	8,319	—	—	44,658	—	131,988
Other Governmental Agencies	1,000	—	—	2,598	—	—	12,512	—	57,157
Other Non-Operating Revenues	—	—	63,829,938	165	403,736	—	10,000	—	76,730,373
<b>Total Non-Operating Revenues</b>	<b>9,523,697</b>	<b>44,269</b>	<b>97,847,089</b>	<b>1,272,466</b>	<b>2,860,795</b>	<b>169</b>	<b>4,686,690</b>	<b>64</b>	<b>150,542,127</b>
<b>Non-Operating Expenses</b>									
Interest Expense	—	98,654	2,683,595	—	9,059,782	—	—	—	14,856,498
Other Non-Operating Expenses	—	—	21,875,835	16,722	—	60	72,551	—	31,157,358
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>98,654</b>	<b>24,559,430</b>	<b>16,722</b>	<b>9,059,782</b>	<b>60</b>	<b>72,551</b>	<b>—</b>	<b>46,013,856</b>
<b>Non-Operating Income (Loss)</b>	<b>9,523,697</b>	<b>(54,385)</b>	<b>73,287,659</b>	<b>1,255,744</b>	<b>(6,198,987)</b>	<b>109</b>	<b>4,614,139</b>	<b>64</b>	<b>104,528,271</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>6,117,833</b>	<b>(15,212,471)</b>	<b>47,269,855</b>	<b>(1,493,288)</b>	<b>13,863,544</b>	<b>109</b>	<b>1,652,238</b>	<b>(11,216)</b>	<b>65,331,864</b>
Operating Transfers In	—	—	—	—	—	—	—	—	405,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$6,117,833</b>	<b>\$(15,212,471)</b>	<b>\$47,269,855</b>	<b>\$(1,493,288)</b>	<b>\$13,863,544</b>	<b>\$109</b>	<b>\$1,652,238</b>	<b>\$(11,216)</b>	<b>\$65,736,864</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Bard Water District	Calaveras Public Power Agency	Central Valley Financing Authority	East Bay Municipal Utility District	El Dorado Irrigation District	Friant Power Authority	Glenn-Colusa Irrigation District	Humboldt Bay Municipal Water District	Imperial Irrigation District	Kaweah River Power Authority
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$220,642,763	\$—
Business and Industrial	—	—	—	—	—	—	—	—	204,290,736	—
Sales to Public Authorities	—	1,689,802	—	—	—	—	—	—	16,092,207	—
Sales for Resale	—	—	34,443,756	6,233,000	2,918,005	7,864,133	—	407,287	—	2,936,637
Interdepartmental	—	—	—	—	—	—	—	—	(5,614,874)	—
Other Sales	—	45,225	476,909	—	—	—	—	—	—	—
Other Electric Revenues	110,816	—	—	—	—	—	—	—	16,572,565	—
<b>Total Operating Revenues</b>	<b>110,816</b>	<b>1,735,027</b>	<b>34,920,665</b>	<b>6,233,000</b>	<b>2,918,005</b>	<b>7,864,133</b>	<b>—</b>	<b>407,287</b>	<b>451,983,397</b>	<b>2,936,637</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	28,538,409	612,000	—	1,102,889	—	—	78,203,040	—
Purchased Power	—	802,844	—	—	—	—	—	—	151,517,044	—
Other Production Expenses	—	—	—	966,000	—	—	—	—	10,367,955	—
<b>Other Operating Expense</b>										
Transmission	—	—	—	—	—	52,900	—	—	16,165,407	—
Distribution	—	958,201	—	—	—	—	—	—	41,738,196	—
Customer Accounts	—	—	—	—	—	—	—	—	9,026,283	—
Administration and General	—	136,023	1,018,517	144,000	—	324,526	—	—	11,185,447	61,651
Depreciation and Amortization	—	—	4,553,610	961,000	892,832	641,182	17,514	51,923	49,407,230	568,675
Other Operating Expenses	—	—	—	—	3,393,799	—	—	210,277	12,160,171	1,402,781
<b>Total Operating Expenses</b>	<b>—</b>	<b>1,897,068</b>	<b>34,110,536</b>	<b>2,683,000</b>	<b>4,286,631</b>	<b>2,121,497</b>	<b>17,514</b>	<b>262,200</b>	<b>379,770,773</b>	<b>2,033,107</b>
<b>Operating Income (Loss)</b>	<b>110,816</b>	<b>(162,041)</b>	<b>810,129</b>	<b>3,550,000</b>	<b>(1,368,626)</b>	<b>5,742,636</b>	<b>(17,514)</b>	<b>145,087</b>	<b>72,212,624</b>	<b>903,530</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	50,034	102,255	—	—	6,407	—	—	4,245,684	109,689
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	3,365,089	—	—	—	—	—	1,785,845	585
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>50,034</b>	<b>3,467,344</b>	<b>—</b>	<b>—</b>	<b>6,407</b>	<b>—</b>	<b>—</b>	<b>6,031,529</b>	<b>110,274</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	3,017,934	—	—	—	—	—	16,903,247	—
Other Non-Operating Expenses	—	—	314,954	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>3,332,888</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>16,903,247</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>50,034</b>	<b>134,456</b>	<b>—</b>	<b>—</b>	<b>6,407</b>	<b>—</b>	<b>—</b>	<b>(10,871,718)</b>	<b>110,274</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>110,816</b>	<b>(112,007)</b>	<b>944,585</b>	<b>3,550,000</b>	<b>(1,368,626)</b>	<b>5,749,043</b>	<b>(17,514)</b>	<b>145,087</b>	<b>61,340,906</b>	<b>1,013,804</b>
Operating Transfers In	—	—	—	—	4,929,486	—	—	—	—	—
Operating Transfers Out	—	—	—	3,550,000	—	—	—	145,087	—	—
<b>Net Income (Loss)</b>	<b>\$110,816</b>	<b>\$(112,007)</b>	<b>\$944,585</b>	<b>\$—</b>	<b>\$3,560,860</b>	<b>\$5,749,043</b>	<b>\$(17,514)</b>	<b>\$—</b>	<b>\$61,340,906</b>	<b>\$1,013,804</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Kings River Conservation District	Lake Hemet Municipal Water District	Lassen Municipal Utility District	Laton Community Services District	Madera Irrigation District	Madera-Chowchilla Power Authority	March Joint Powers Utilities Authority	Marin Energy Authority	McAllister Ranch Irrigation District	Merced Irrigation District
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$11,478,656	\$14,177	\$—	\$—	\$—	\$—	\$—	\$7,881,909
Business and Industrial	—	—	8,239,570	—	—	—	—	—	41,472	36,522,739
Sales to Public Authorities	23,716,585	—	101,176	—	492,886	—	—	—	—	6,280,110
Sales for Resale	—	—	—	—	—	796,320	—	—	—	7,470,082
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	729,539	—	—	—	—	—	—	594,002
Other Electric Revenues	—	—	444,107	—	—	661,209	298,536	—	—	1,898,605
<b>Total Operating Revenues</b>	<b>23,716,585</b>	<b>—</b>	<b>20,993,048</b>	<b>14,177</b>	<b>492,886</b>	<b>1,457,529</b>	<b>298,536</b>	<b>—</b>	<b>41,472</b>	<b>60,647,447</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	8,622,148	—	—	—	—	—	—	—	—	4,878,682
Purchased Power	1,489,754	—	10,120,235	—	—	—	—	—	—	34,783,043
Other Production Expenses	961,427	—	—	—	—	—	—	—	—	—
<b>Other Operating Expense</b>										
Transmission	—	—	43,337	—	—	—	—	—	—	—
Distribution	—	—	2,538,252	—	—	—	—	—	—	10,126,574
Customer Accounts	—	—	1,586,110	—	—	—	—	—	—	—
Administration and General	—	—	2,286,593	—	177,923	1,174,961	7,897	786,630	224,023	915,761
Depreciation and Amortization	4,266,792	2,124	1,409,390	—	—	203,584	—	—	—	3,448,156
Other Operating Expenses	—	—	—	—	—	—	320,506	—	—	—
<b>Total Operating Expenses</b>	<b>15,340,121</b>	<b>2,124</b>	<b>17,983,917</b>	<b>—</b>	<b>177,923</b>	<b>1,378,545</b>	<b>328,403</b>	<b>786,630</b>	<b>224,023</b>	<b>54,152,216</b>
<b>Operating Income (Loss)</b>	<b>8,376,464</b>	<b>(2,124)</b>	<b>3,009,131</b>	<b>14,177</b>	<b>314,963</b>	<b>78,984</b>	<b>(29,867)</b>	<b>(786,630)</b>	<b>(182,551)</b>	<b>6,495,231</b>
<b>Non-Operating Revenues</b>										
Interest Income	571,721	—	71,979	—	—	9,308	—	1,674	3,695	69,265
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	16,292	—	346,867	—	608,207	—	—	2,074	—	212,833
<b>Total Non-Operating Revenues</b>	<b>588,013</b>	<b>—</b>	<b>418,846</b>	<b>—</b>	<b>608,207</b>	<b>9,308</b>	<b>—</b>	<b>3,748</b>	<b>3,695</b>	<b>282,098</b>
<b>Non-Operating Expenses</b>										
Interest Expense	3,629,750	—	210,640	—	—	105,256	—	5,904	—	5,034,703
Other Non-Operating Expenses	—	—	—	—	—	567	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>3,629,750</b>	<b>—</b>	<b>210,640</b>	<b>—</b>	<b>—</b>	<b>105,823</b>	<b>—</b>	<b>5,904</b>	<b>—</b>	<b>5,034,703</b>
<b>Non-Operating Income (Loss)</b>	<b>(3,041,737)</b>	<b>—</b>	<b>208,206</b>	<b>—</b>	<b>608,207</b>	<b>(96,515)</b>	<b>—</b>	<b>(2,156)</b>	<b>3,695</b>	<b>(4,752,605)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,334,727</b>	<b>(2,124)</b>	<b>3,217,337</b>	<b>14,177</b>	<b>923,170</b>	<b>(17,531)</b>	<b>(29,867)</b>	<b>(788,786)</b>	<b>(178,856)</b>	<b>1,742,626</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	429,919
Operating Transfers Out	1,489,754	—	—	—	—	—	—	—	—	373,075
<b>Net Income (Loss)</b>	<b>\$3,844,973</b>	<b>\$(2,124)</b>	<b>\$3,217,337</b>	<b>\$14,177</b>	<b>\$923,170</b>	<b>\$(17,531)</b>	<b>\$(29,867)</b>	<b>\$(788,786)</b>	<b>\$(178,856)</b>	<b>\$1,799,470</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Metropolitan Water District of Southern California	Modesto Irrigation District	Monterey County Power Authority	MSR Public Power Agency	Needles Public Utility Authority	Nevada Irrigation District	Northern California Gas Authority No. 1	Northern California Municipal Power Corporation No. 2	Northern California Municipal Power Corporation No. 3	Northern California Power Agency
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$132,690,131	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Business and Industrial	—	144,665,741	—	—	—	—	—	—	—	—
Sales to Public Authorities	10,725,786	13,150,084	—	—	—	—	—	—	—	—
Sales for Resale	7,553,758	3,924,144	—	122,858,437	—	10,020,206	43,149,547	25,931,831	31,083,324	247,329,983
Interdepartmental	—	2,377,214	—	—	—	—	—	(15,584,377)	16,362,518	(778,141)
Other Sales	—	7,079,285	55,000	—	6,803,684	—	—	—	—	—
Other Electric Revenues	—	4,586,729	—	—	130,483	20,125	—	—	—	—
<b>Total Operating Revenues</b>	<b>18,279,544</b>	<b>308,473,328</b>	<b>55,000</b>	<b>122,858,437</b>	<b>6,934,167</b>	<b>10,040,331</b>	<b>43,149,547</b>	<b>10,347,454</b>	<b>47,445,842</b>	<b>246,551,842</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	3,290,013	37,757,406	—	37,681,184	—	672,558	—	—	—	—
Purchased Power	—	167,780,962	—	34,601,600	2,003,550	—	—	—	—	126,947,315
Other Production Expenses	—	—	—	—	—	1,294,698	21,349,937	2,918,577	15,431,178	14,420,415
<b>Other Operating Expense</b>										
Transmission	—	799,101	—	3,523,168	—	—	—	—	—	39,102,542
Distribution	—	15,535,401	—	—	—	—	—	—	—	—
Customer Accounts	—	9,488,652	—	—	—	—	—	—	—	—
Administration and General	128,998	25,014,796	378,560	2,983,577	2,624,151	2,182,174	108,510	936,508	2,188,965	11,267,945
Depreciation and Amortization	3,532,483	29,128,788	—	13,860,477	421,802	1,504,282	—	1,715,954	17,892,428	14,288,577
Other Operating Expenses	—	360,443	—	—	—	232,000	—	1,366,572	3,634,793	5,739,335
<b>Total Operating Expenses</b>	<b>6,951,494</b>	<b>285,865,549</b>	<b>378,560</b>	<b>92,650,006</b>	<b>5,049,503</b>	<b>5,885,712</b>	<b>21,458,447</b>	<b>6,937,611</b>	<b>39,147,364</b>	<b>211,766,129</b>
<b>Operating Income (Loss)</b>	<b>11,328,050</b>	<b>22,607,779</b>	<b>(323,560)</b>	<b>30,208,431</b>	<b>1,884,664</b>	<b>4,154,619</b>	<b>21,691,100</b>	<b>3,409,843</b>	<b>8,298,478</b>	<b>34,785,713</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	3,678,157	19,964	1,096,203	5,348	1,164	775,037	210,807	881,151	1,169,325
Rents, Leases, and Franchises	—	—	—	—	—	384	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	20,781,728	—	923,626	—	—	28,011,199	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>24,459,885</b>	<b>19,964</b>	<b>2,019,829</b>	<b>5,348</b>	<b>1,548</b>	<b>28,786,236</b>	<b>210,807</b>	<b>881,151</b>	<b>1,169,325</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	33,623,653	—	18,930,195	1,029,826	394,687	20,870,595	602,161	1,437,920	24,129,623
Other Non-Operating Expenses	3,429,000	15,263,911	—	17,542	12,062	64,194	—	472,758	504,179	5,017,682
<b>Total Non-Operating Expenses</b>	<b>3,429,000</b>	<b>48,887,564</b>	<b>—</b>	<b>18,947,737</b>	<b>1,041,888</b>	<b>458,881</b>	<b>20,870,595</b>	<b>1,074,919</b>	<b>1,942,099</b>	<b>29,147,305</b>
<b>Non-Operating Income (Loss)</b>	<b>(3,429,000)</b>	<b>(24,427,679)</b>	<b>19,964</b>	<b>(16,927,908)</b>	<b>(1,036,540)</b>	<b>(457,333)</b>	<b>7,915,641</b>	<b>(864,112)</b>	<b>(1,060,948)</b>	<b>(27,977,980)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>7,899,050</b>	<b>(1,819,900)</b>	<b>(303,596)</b>	<b>13,280,523</b>	<b>848,124</b>	<b>3,697,286</b>	<b>29,606,741</b>	<b>2,545,731</b>	<b>7,237,530</b>	<b>6,807,733</b>
Operating Transfers In	—	—	—	—	—	251,232	—	—	—	—
Operating Transfers Out	—	14,321,551	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$7,899,050</b>	<b>\$(16,141,451)</b>	<b>\$(303,596)</b>	<b>\$13,280,523</b>	<b>\$848,124</b>	<b>\$3,948,518</b>	<b>\$29,606,741</b>	<b>\$2,545,731</b>	<b>\$7,237,530</b>	<b>\$6,807,733</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Oakdale Irrigation District	Olivenhain Municipal Water District	Placer County Water Agency	Power and Water Resources Pooling Authority	Resort Improvement District No. 1	Rock Creek Water District	Roseville Natural Gas Financing Authority	Sacramento Cogeneration Authority	Sacramento Municipal Utility District	Sacramento Municipal Utility District Financing Authority
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$1,404,602	\$—	\$—	\$—	\$545,604,611	\$—
Business and Industrial	—	—	—	—	129,249	—	—	—	605,051,883	—
Sales to Public Authorities	—	—	—	46,496,057	—	—	—	—	—	—
Sales for Resale	8,244,296	37,179	13,021,578	—	—	40,098	—	53,131,307	58,625,483	249,167,944
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	—	—	—	—	—	—	38,177,955	—
Other Electric Revenues	428,885	—	—	—	163,976	—	16,557,517	4,073,508	45,877,286	—
<b>Total Operating Revenues</b>	<b>8,673,181</b>	<b>37,179</b>	<b>13,021,578</b>	<b>46,496,057</b>	<b>1,697,827</b>	<b>40,098</b>	<b>16,557,517</b>	<b>57,204,815</b>	<b>1,293,337,218</b>	<b>249,167,944</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	1,652,677	—	—	19,535	—	58,406,489	413,704,242	212,352,740
Purchased Power	—	3,178	—	32,251,469	574,568	—	18,133,391	—	339,310,244	—
Other Production Expenses	—	28,686	1,934,520	1,798,988	—	—	—	—	—	—
<b>Other Operating Expense</b>										
Transmission	1,099,415	—	—	6,356,222	—	5,863	—	—	33,142,084	—
Distribution	—	—	—	—	629,340	4,126	—	—	69,211,413	—
Customer Accounts	—	—	—	—	—	—	—	—	114,284,899	—
Administration and General	1,960,069	—	2,953,393	1,760,148	—	12,791	—	1,245,156	76,359,547	1,848,032
Depreciation and Amortization	590,436	37,224	2,139,649	—	190,135	3,878	—	6,360,288	163,419,979	19,599,234
Other Operating Expenses	—	—	—	—	—	—	6,905	—	—	—
<b>Total Operating Expenses</b>	<b>3,649,920</b>	<b>69,088</b>	<b>8,680,239</b>	<b>42,166,827</b>	<b>1,394,043</b>	<b>46,193</b>	<b>18,140,296</b>	<b>66,011,933</b>	<b>1,209,432,408</b>	<b>233,800,006</b>
<b>Operating Income (Loss)</b>	<b>5,023,261</b>	<b>(31,909)</b>	<b>4,341,339</b>	<b>4,329,230</b>	<b>303,784</b>	<b>(6,095)</b>	<b>(1,582,779)</b>	<b>(8,807,118)</b>	<b>83,904,810</b>	<b>15,367,938</b>
<b>Non-Operating Revenues</b>										
Interest Income	204,308	—	74,757	192,134	—	1,841	11,299,150	125,841	12,024,455	410,602
Rents, Leases, and Franchises	28,021	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	7,396	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	146,052	—	4,000	382,354	—	—	735,910	5,959,186	47,054,281	—
<b>Total Non-Operating Revenues</b>	<b>378,381</b>	<b>—</b>	<b>78,757</b>	<b>574,488</b>	<b>7,396</b>	<b>1,841</b>	<b>12,035,060</b>	<b>6,085,027</b>	<b>59,078,736</b>	<b>410,602</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	568,637	—	—	—	9,994,500	3,732,207	128,098,070	12,971,635
Other Non-Operating Expenses	—	—	50,402	4,887,209	—	236	—	—	9,500,303	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>619,039</b>	<b>4,887,209</b>	<b>—</b>	<b>236</b>	<b>9,994,500</b>	<b>3,732,207</b>	<b>137,598,373</b>	<b>12,971,635</b>
<b>Non-Operating Income (Loss)</b>	<b>378,381</b>	<b>—</b>	<b>(540,282)</b>	<b>(4,312,721)</b>	<b>7,396</b>	<b>1,605</b>	<b>2,040,560</b>	<b>2,352,820</b>	<b>(78,519,637)</b>	<b>(12,561,033)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,401,642</b>	<b>(31,909)</b>	<b>3,801,057</b>	<b>16,509</b>	<b>311,180</b>	<b>(4,490)</b>	<b>457,781</b>	<b>(6,454,298)</b>	<b>5,385,173</b>	<b>2,806,905</b>
Operating Transfers In	—	—	—	—	122,639	—	—	—	—	—
Operating Transfers Out	6,500,000	—	704,234	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,098,358)</b>	<b>\$(31,909)</b>	<b>\$3,096,823</b>	<b>\$16,509</b>	<b>\$433,819</b>	<b>\$(4,490)</b>	<b>\$457,781</b>	<b>\$(6,454,298)</b>	<b>\$5,385,173</b>	<b>\$2,806,905</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sacramento Power Authority	San Diego County Water Authority	San Gabriel Valley Municipal Water District	San Joaquin Valley Power Authority	Santa Fe Irrigation District	Solano Irrigation District	South Feather Water and Power Agency	South San Joaquin Irrigation District	South Sutter Water District	Southern California Public Power Authority
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Business and Industrial	—	—	—	—	—	—	—	—	—	—
Sales to Public Authorities	—	1,208,178	—	—	—	—	—	—	—	—
Sales for Resale	60,587,551	—	66,041	—	—	—	10,344,286	2,464,823	—	516,088,000
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	—	—	24,495	—	—	—	—	—
Other Electric Revenues	3,118,759	—	—	—	—	4,091,324	—	—	—	—
<b>Total Operating Revenues</b>	<b>63,706,310</b>	<b>1,208,178</b>	<b>66,041</b>	<b>—</b>	<b>24,495</b>	<b>4,091,324</b>	<b>10,344,286</b>	<b>2,464,823</b>	<b>—</b>	<b>516,088,000</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	53,882,457	—	—	—	—	—	—	—	—	257,408,000
Purchased Power	—	—	—	—	—	—	—	—	—	—
Other Production Expenses	—	—	7,237	—	—	—	5,374,585	—	—	—
<b>Other Operating Expense</b>										
Transmission	—	—	—	—	—	—	—	168,684	—	19,780,000
Distribution	—	—	—	—	—	—	—	—	—	—
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Administration and General	1,219,647	—	—	—	—	—	1,288,442	1,755,277	—	36,956,000
Depreciation and Amortization	5,702,209	805,437	52,421	—	—	310,544	5,485,552	477,088	371,227	73,985,000
Other Operating Expenses	—	—	—	—	—	484,058	—	532,455	—	—
<b>Total Operating Expenses</b>	<b>60,804,313</b>	<b>805,437</b>	<b>59,658</b>	<b>—</b>	<b>—</b>	<b>794,602</b>	<b>12,148,579</b>	<b>2,933,504</b>	<b>371,227</b>	<b>388,129,000</b>
<b>Operating Income (Loss)</b>	<b>2,901,997</b>	<b>402,741</b>	<b>6,383</b>	<b>—</b>	<b>24,495</b>	<b>3,296,722</b>	<b>(1,804,293)</b>	<b>(468,681)</b>	<b>(371,227)</b>	<b>127,959,000</b>
<b>Non-Operating Revenues</b>										
Interest Income	305,783	—	—	—	—	—	1,384	—	—	36,212,000
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	219,044	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	3,024	—	—	—	—	—	—
Other Non-Operating Revenues	7,140,923	—	—	—	—	964,017	—	—	—	(8,720,000)
<b>Total Non-Operating Revenues</b>	<b>7,446,706</b>	<b>—</b>	<b>—</b>	<b>3,024</b>	<b>—</b>	<b>964,017</b>	<b>1,384</b>	<b>—</b>	<b>219,044</b>	<b>27,492,000</b>
<b>Non-Operating Expenses</b>										
Interest Expense	5,293,350	—	—	—	—	2,728,695	348,657	—	—	113,575,000
Other Non-Operating Expenses	—	—	—	3,024	—	—	103,877	—	—	14,970,000
<b>Total Non-Operating Expenses</b>	<b>5,293,350</b>	<b>—</b>	<b>—</b>	<b>3,024</b>	<b>—</b>	<b>2,728,695</b>	<b>452,534</b>	<b>—</b>	<b>—</b>	<b>128,545,000</b>
<b>Non-Operating Income (Loss)</b>	<b>2,153,356</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,764,678)</b>	<b>(451,150)</b>	<b>—</b>	<b>219,044</b>	<b>(101,053,000)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,055,353</b>	<b>402,741</b>	<b>6,383</b>	<b>—</b>	<b>24,495</b>	<b>1,532,044</b>	<b>(2,255,443)</b>	<b>(468,681)</b>	<b>(152,183)</b>	<b>26,906,000</b>
Operating Transfers In	—	—	—	—	—	—	—	—	152,183	—
Operating Transfers Out	—	—	—	—	24,495	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$5,055,353</b>	<b>\$402,741</b>	<b>\$6,383</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,532,044</b>	<b>\$(2,255,443)</b>	<b>\$(468,681)</b>	<b>\$—</b>	<b>\$26,906,000</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	The Balancing Authority of Northern California (BANC)	Three Valleys Municipal Water District	Transmission Agency of Northern California	Tri-Dam Power Authority	Trinity County Public Utilities District	Truckee-Donner Public Utility District	Tuolumne County Public Power Agency	Turlock Irrigation District	United Water Conservation District	Utica Power Authority
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$4,487,026	\$11,576,818	\$—	\$103,044,481	\$—	\$—
Business and Industrial	—	—	—	—	2,196,252	6,064,010	—	90,704,086	—	—
Sales to Public Authorities	—	—	—	—	—	2,912,046	—	12,122,005	—	1,381,296
Sales for Resale	—	281,703	—	—	—	—	—	62,518,874	—	—
Interdepartmental	—	—	—	—	—	1,827,115	1,542,394	4,565,630	—	—
Other Sales	—	—	—	5,944,972	85,660	—	—	31,064,133	—	—
Other Electric Revenues	85,800	—	59,449,487	147	3,442,395	879,440	—	6,605,873	—	2,443
<b>Total Operating Revenues</b>	<b>85,800</b>	<b>281,703</b>	<b>59,449,487</b>	<b>5,945,119</b>	<b>10,211,333</b>	<b>23,259,429</b>	<b>1,542,394</b>	<b>310,625,082</b>	<b>—</b>	<b>1,383,739</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	47,574	—	407,156	—	—	—	152,222,143	5,997	738,812
Purchased Power	—	—	—	—	3,416,518	10,087,650	1,311,070	71,351,849	—	—
Other Production Expenses	—	—	—	—	—	—	—	—	—	—
<b>Other Operating Expense</b>										
Transmission	—	—	9,983,721	—	—	—	—	1,724,459	—	305,253
Distribution	—	—	—	—	2,181,918	3,477,688	—	14,124,939	—	—
Customer Accounts	—	—	—	—	642,234	1,943,174	—	4,906,646	—	—
Administration and General	85,800	—	6,738,291	194,054	784,994	2,081,645	258,372	22,535,456	—	153,944
Depreciation and Amortization	—	—	12,731,250	700,317	1,563,419	1,597,405	199	37,976,434	71,935	147,791
Other Operating Expenses	—	—	—	—	—	—	—	3,696,726	—	—
<b>Total Operating Expenses</b>	<b>85,800</b>	<b>47,574</b>	<b>29,453,262</b>	<b>1,301,527</b>	<b>8,589,083</b>	<b>19,187,562</b>	<b>1,569,641</b>	<b>308,538,652</b>	<b>77,932</b>	<b>1,345,800</b>
<b>Operating Income (Loss)</b>	<b>—</b>	<b>234,129</b>	<b>29,996,225</b>	<b>4,643,592</b>	<b>1,622,250</b>	<b>4,071,867</b>	<b>(27,247)</b>	<b>2,086,430</b>	<b>(77,932)</b>	<b>37,939</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	—	489,551	110,036	57,436	71,971	35,085	4,635,997	—	7,185
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	28,420
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>—</b>	<b>489,551</b>	<b>110,036</b>	<b>57,436</b>	<b>71,971</b>	<b>35,085</b>	<b>4,635,997</b>	<b>—</b>	<b>35,605</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	16,281,080	1,101,153	707,924	692,150	—	6,559,129	—	37,482
Other Non-Operating Expenses	—	—	4,999,724	2,300,000	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>21,280,804</b>	<b>3,401,153</b>	<b>707,924</b>	<b>692,150</b>	<b>—</b>	<b>6,559,129</b>	<b>—</b>	<b>37,482</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>—</b>	<b>(20,791,253)</b>	<b>(3,291,117)</b>	<b>(650,488)</b>	<b>(620,179)</b>	<b>35,085</b>	<b>(1,923,132)</b>	<b>—</b>	<b>(1,877)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>—</b>	<b>234,129</b>	<b>9,204,972</b>	<b>1,352,475</b>	<b>971,762</b>	<b>3,451,688</b>	<b>7,838</b>	<b>163,298</b>	<b>(77,932)</b>	<b>36,062</b>
Operating Transfers In	—	—	—	—	—	—	—	—	5,997	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$234,129</b>	<b>\$9,204,972</b>	<b>\$1,352,475</b>	<b>\$971,762</b>	<b>\$3,451,688</b>	<b>\$7,838</b>	<b>\$163,298</b>	<b>\$(71,935)</b>	<b>\$36,062</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Walnut Valley Water District	Yolo County Flood Control and Water Conservation District	Yuba County Water Agency	State Total
<b>Operating Revenues</b>				
<b>Sales of Electric Energy</b>				
Residential	\$—	\$—	\$—	\$1,038,825,174
Business and Industrial	—	—	—	1,097,905,738
Sales to Public Authorities	—	—	—	136,368,218
Sales for Resale	63,962	87,884	17,090,643	1,606,782,102
Interdepartmental	—	—	—	4,697,479
Other Sales	—	—	—	91,080,859
Other Electric Revenues	—	—	—	169,500,015
<b>Total Operating Revenues</b>	<u>63,962</u>	<u>87,884</u>	<u>17,090,643</u>	<u>4,145,159,585</u>
<b>Operating Expenses</b>				
<b>Production</b>				
Power Generation	—	22,722	3,435,872	1,355,664,745
Purchased Power	—	—	—	1,006,486,284
Other Production Expenses	—	—	1,476,304	78,330,507
<b>Other Operating Expense</b>				
Transmission	—	—	—	132,252,156
Distribution	—	—	—	160,526,048
Customer Accounts	—	—	—	141,877,998
Administration and General	—	—	3,711,188	230,160,382
Depreciation and Amortization	—	—	3,269,441	486,357,295
Other Operating Expenses	—	—	—	33,540,821
<b>Total Operating Expenses</b>	<u>—</u>	<u>22,722</u>	<u>11,892,805</u>	<u>3,625,196,236</u>
<b>Operating Income (Loss)</b>	<u>63,962</u>	<u>65,162</u>	<u>5,197,838</u>	<u>519,963,349</u>
<b>Non-Operating Revenues</b>				
Interest Income	—	—	1,435,145	80,773,528
Rents, Leases, and Franchises	—	—	—	275,869
<b>Taxes and Assessments</b>				
Current Secured and Unsecured (1%)	—	—	—	—
Voter Approved Taxes	—	—	—	—
Property Assessments	—	—	—	—
Special Assessments	—	—	—	7,396
Prior Year and Penalties	—	—	—	—
<b>Intergovernmental</b>				
Federal	—	—	—	—
State	—	—	—	—
Other Governmental Agencies	—	—	—	1,789,454
Other Non-Operating Revenues	—	—	1,313,664	109,248,302
<b>Total Non-Operating Revenues</b>	<u>—</u>	<u>—</u>	<u>2,748,809</u>	<u>192,094,549</u>
<b>Non-Operating Expenses</b>				
Interest Expense	—	—	610,493	433,226,256
Other Non-Operating Expenses	—	—	4,100,891	66,012,515
<b>Total Non-Operating Expenses</b>	<u>—</u>	<u>—</u>	<u>4,711,384</u>	<u>499,238,771</u>
<b>Non-Operating Income (Loss)</b>	<u>—</u>	<u>—</u>	<u>(1,962,575)</u>	<u>(307,144,222)</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>63,962</u>	<u>65,162</u>	<u>3,235,263</u>	<u>212,819,127</u>
Operating Transfers In	—	—	21,068,967	26,960,423
Operating Transfers Out	63,962	—	20,942,743	48,114,901
<b>Net Income (Loss)</b>	<u>\$—</u>	<u>\$65,162</u>	<u>\$3,361,487</u>	<u>\$191,664,649</u>

Table 4. Special Districts Annual Report — Fiscal Year 2009- 10

Harbor and Port Activity Revenues and Expenses by Special District in Alphabetical Order

	Crescent City Harbor District	Humboldt Bay Harbor Recreation and Conservation District	Moss Landing Harbor District	Noyo Harbor District	Oceanside Small Craft Harbor District	Oxnard Harbor District	Port San Luis Harbor District	Richardson Bay Regional Agency	Sacramento-Yolo Port District	San Diego Unified Port District
<b>Operating Revenues</b>										
<b>Marine</b>										
Dockage	\$—	\$—	\$—	\$—	\$—	\$1,206,448	\$—	\$—	\$266,621	\$2,552,985
Wharfage	—	—	—	—	—	7,870,805	—	—	1,205,439	9,723,124
Storage, Demurrage, and Space Rental	12,242	—	36,463	—	—	1,142,746	59,149	—	—	15,501,717
Loading and Unloading	—	—	—	—	—	—	—	—	194,443	—
Service Charges	—	—	—	—	—	—	—	—	—	—
Stevedoring	—	—	—	—	—	—	—	—	—	—
Other Sales and Services	35,358	—	—	—	—	188,243	44,984	—	(17,472)	9,763,547
<b>Harbor</b>										
Slip Rentals	333,486	466,733	1,738,559	331,787	3,994,710	—	119,738	3,010	—	—
Launching Charges	126,451	—	42,473	—	—	—	—	—	—	—
Fuel Sales	—	—	—	—	—	—	—	—	—	—
Rents and Concessions	496,680	308,584	7,711	62,707	1,489,222	—	662,937	—	—	71,322,566
Other Sales and Services	45,474	252,157	71,443	71,860	—	—	27,491	12,520	—	13,845,270
<b>Total Operating Revenues</b>	<b>1,049,691</b>	<b>1,027,474</b>	<b>1,896,649</b>	<b>466,354</b>	<b>5,483,932</b>	<b>10,408,242</b>	<b>926,589</b>	<b>15,530</b>	<b>1,649,031</b>	<b>122,709,209</b>
<b>Operating Expenses</b>										
Operating and Security	215,485	1,233,249	517,052	322,151	1,519,859	2,043,013	376,701	254,996	331,008	62,103,228
Maintenance	146,393	83,377	360,258	10,719	469,345	446,626	366,237	8,503	430,874	19,822,123
Administration and General	929,894	604,077	466,242	81,184	1,632,892	4,603,336	480,487	64,276	1,676,610	30,901,507
Depreciation and Amortization	281,094	747,230	764,202	45,659	749,806	3,087,810	208,399	16,043	1,432,627	18,510,611
Other Operating Expenses	34,507	—	13,224	—	—	—	—	—	360,343	2,661,934
<b>Total Operating Expenses</b>	<b>1,607,373</b>	<b>2,667,933</b>	<b>2,120,978</b>	<b>459,713</b>	<b>4,371,902</b>	<b>10,180,785</b>	<b>1,431,824</b>	<b>343,818</b>	<b>4,231,462</b>	<b>133,999,403</b>
<b>Operating Income (Loss)</b>	<b>(557,682)</b>	<b>(1,640,459)</b>	<b>(224,329)</b>	<b>6,641</b>	<b>1,112,030</b>	<b>227,457</b>	<b>(505,235)</b>	<b>(328,288)</b>	<b>(2,582,431)</b>	<b>(11,290,194)</b>
<b>Non-Operating Revenues</b>										
Interest Income	16,127	40,141	30,880	1,416	104,462	31,669	4,893	1,179	11,606	2,413,262
Rents, Leases, and Franchises	—	—	538,410	—	—	—	401,333	—	3,955,139	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	319,278	812,303	231,545	82,223	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(784)	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	271	—	—	—	—	192	—	—	1,680,820
State	4,500	16,020	21,325	1,631	—	—	—	124,049	1,709,226	5,206,612
Other Governmental Agencies	—	721,076	—	(6,328)	—	—	—	207,625	—	—
Other Non-Operating Revenues	—	21,462	—	—	—	793,893	14,633	—	—	3,848,215
<b>Total Non-Operating Revenues</b>	<b>339,905</b>	<b>1,611,273</b>	<b>822,160</b>	<b>78,158</b>	<b>104,462</b>	<b>825,562</b>	<b>421,051</b>	<b>332,853</b>	<b>5,675,971</b>	<b>13,148,909</b>
<b>Non-Operating Expenses</b>										
Interest Expense	35,727	211,076	252,101	11,384	66,658	1,628,250	—	—	471,762	4,768,094
Other Non-Operating Expenses	—	744,204	5,280	3,007	2,230,714	113,661	1,843	—	15,272	4,969,468
<b>Total Non-Operating Expenses</b>	<b>35,727</b>	<b>955,280</b>	<b>257,381</b>	<b>14,391</b>	<b>2,297,372</b>	<b>1,741,911</b>	<b>1,843</b>	<b>—</b>	<b>487,034</b>	<b>9,737,562</b>
<b>Non-Operating Income (Loss)</b>	<b>304,178</b>	<b>655,993</b>	<b>564,779</b>	<b>63,767</b>	<b>(2,192,910)</b>	<b>(916,349)</b>	<b>419,208</b>	<b>332,853</b>	<b>5,188,937</b>	<b>3,411,347</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(253,504)</b>	<b>(984,466)</b>	<b>340,450</b>	<b>70,408</b>	<b>(1,080,880)</b>	<b>(688,892)</b>	<b>(86,027)</b>	<b>4,565</b>	<b>2,606,506</b>	<b>(7,878,847)</b>
<b>Operating Transfers</b>										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(253,504)</b>	<b>\$(984,466)</b>	<b>\$340,450</b>	<b>\$70,408</b>	<b>\$(1,080,880)</b>	<b>\$(688,892)</b>	<b>\$(86,027)</b>	<b>\$4,565</b>	<b>\$2,606,506</b>	<b>\$(7,878,847)</b>

**Table 4. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Harbor and Port Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Mateo County Harbor District	Santa Cruz Port District	Stockton Port District	Ventura Port District	State Total
<b>Operating Revenues</b>					
<b>Marine</b>					
Dockage	\$—	\$—	\$1,157,887	\$—	\$5,183,941
Wharfage	—	—	3,822,990	—	22,622,358
Storage, Demurrage, and Space Rental	—	—	614,095	—	17,366,412
Loading and Unloading	—	—	812,426	—	1,006,869
Service Charges	—	—	794,179	—	794,179
Stevedoring	—	—	1,174,071	—	1,174,071
Other Sales and Services	—	—	17,787,349	—	27,802,009
<b>Harbor</b>					
Slip Rentals	2,531,030	3,559,576	—	1,033,178	14,111,807
Launching Charges	94,001	56,363	—	—	319,288
Fuel Sales	—	—	—	—	12,290
Rents and Concessions	489,028	1,314,105	—	5,931,202	82,084,742
Other Sales and Services	105,605	1,324,237	—	532,548	16,288,605
<b>Total Operating Revenues</b>	<b>3,219,664</b>	<b>6,254,281</b>	<b>26,162,997</b>	<b>7,496,928</b>	<b>188,766,571</b>
<b>Operating Expenses</b>					
Operating and Security	3,289,442	1,503,971	9,285,101	1,495,897	84,491,153
Maintenance	168,314	2,232,127	3,687,206	1,733,784	29,965,886
Administration and General	1,164,445	768,728	9,296,912	1,939,935	54,610,525
Depreciation and Amortization	1,321,694	1,183,068	5,144,179	804,672	34,297,094
Other Operating Expenses	—	—	—	—	3,070,008
<b>Total Operating Expenses</b>	<b>5,943,895</b>	<b>5,687,894</b>	<b>27,413,398</b>	<b>5,974,288</b>	<b>206,434,666</b>
<b>Operating Income (Loss)</b>	<b>(2,724,231)</b>	<b>566,387</b>	<b>(1,250,401)</b>	<b>1,522,640</b>	<b>(17,668,095)</b>
<b>Non-Operating Revenues</b>					
Interest Income	93,900	12,138	72,535	97,706	2,931,914
Rents, Leases, and Franchises	—	—	—	—	4,894,882
<b>Taxes and Assessments</b>					
Current Secured and Unsecured (1%)	3,589,235	—	—	964,205	5,998,789
Voter Approved Taxes	—	—	—	—	—
Property Assessments	—	—	—	—	—
Special Assessments	—	—	—	—	—
Prior Year and Penalties	777,969	—	—	—	777,185
<b>Intergovernmental</b>					
Federal	—	—	—	—	1,681,283
Slate	22,154	—	—	128,621	7,234,138
Other Governmental Agencies	—	—	—	20,199	942,572
Other Non-Operating Revenues	5,359,588	28,632	136,963	263	10,203,649
<b>Total Non-Operating Revenues</b>	<b>9,842,846</b>	<b>40,770</b>	<b>209,498</b>	<b>1,210,994</b>	<b>34,664,412</b>
<b>Non-Operating Expenses</b>					
Interest Expense	554,179	585,987	1,842,655	829,239	11,257,112
Other Non-Operating Expenses	—	—	1,035,483	206,521	9,325,453
<b>Total Non-Operating Expenses</b>	<b>554,179</b>	<b>585,987</b>	<b>2,878,138</b>	<b>1,035,760</b>	<b>20,582,565</b>
<b>Non-Operating Income (Loss)</b>	<b>9,288,667</b>	<b>(545,217)</b>	<b>(2,668,640)</b>	<b>175,234</b>	<b>14,081,847</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>6,564,436</b>	<b>21,170</b>	<b>(3,919,041)</b>	<b>1,697,874</b>	<b>(3,586,248)</b>
Operating Transfers In	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$6,564,436</b>	<b>\$21,170</b>	<b>\$(3,919,041)</b>	<b>\$1,697,874</b>	<b>\$(3,586,248)</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Alameda County Medical Center	Alta Hospital District	Antelope Valley Hospital District	Beach Cities Health District	Bear Valley Community Healthcare District	Camarillo Health Care District	Chowchilla Memorial Healthcare District	Coalinga Regional Medical Center	Corcoran Hospital District	Corning Health Care District
<b>Operating Revenues</b>										
Daily Hospital Services	\$366,002,929	\$957	\$216,408,128	\$—	\$4,226,878	\$1,098,809	\$1,576,393	\$16,029,664	\$1,309,053	\$—
Ambulatory Services	215,432,368	—	141,503,357	—	9,033,960	—	1,198,254	11,049,719	4,284,538	—
Ancillary Services	362,849,959	—	700,174,028	—	16,278,895	—	765,796	18,554,085	10,220,201	—
<b>Gross Patient Revenue</b>	<b>944,285,256</b>	<b>957</b>	<b>1,058,085,513</b>	<b>—</b>	<b>29,539,733</b>	<b>1,098,809</b>	<b>3,540,443</b>	<b>45,633,468</b>	<b>15,813,792</b>	<b>—</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	68,443,869	—	47,895,057	—	3,007,089	—	23,482	1,704,487	1,324,185	—
Medicare Contractual Adjustments	65,358,237	—	260,367,909	—	5,497,491	—	481,988	2,160,291	1,795,981	—
Medi-Cal Contractual Adjustments	323,662,205	—	219,042,241	—	3,063,030	—	904,787	6,861,096	1,476,643	—
Other Contractual Adjustments	280,585,704	—	202,914,191	—	3,475,502	—	61,609	11,297,238	2,183,301	—
Other Deductions	(51,215,517)	—	22,093,426	—	(612,129)	—	122,080	346,850	55,024	—
<b>Total Deductions From Revenue</b>	<b>686,834,498</b>	<b>—</b>	<b>752,312,824</b>	<b>—</b>	<b>14,430,983</b>	<b>—</b>	<b>1,593,946</b>	<b>22,369,962</b>	<b>6,835,134</b>	<b>—</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>257,450,758</b>	<b>957</b>	<b>305,772,689</b>	<b>—</b>	<b>15,108,750</b>	<b>1,098,809</b>	<b>1,946,497</b>	<b>23,263,506</b>	<b>8,978,658</b>	<b>—</b>
Other Operating Revenues	151,451,060	1,690	9,058,014	—	114,105	—	—	90,294	66,083	—
<b>Total Operating Revenues</b>	<b>408,901,818</b>	<b>2,647</b>	<b>314,830,703</b>	<b>—</b>	<b>15,222,855</b>	<b>1,098,809</b>	<b>1,946,497</b>	<b>23,353,800</b>	<b>9,044,741</b>	<b>—</b>
<b>Operating Expenses</b>										
Daily Hospital Services	96,355,650	13,326	63,073,496	—	1,875,917	2,754,088	628,961	6,483,104	1,047,657	—
Ambulatory Services	80,219,341	—	22,121,565	—	3,422,787	—	346,116	1,938,501	2,651,971	—
Ancillary Services	74,371,298	—	87,765,392	—	4,820,797	—	372,839	4,132,919	2,534,358	—
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	10,930,400	—	—	—	—	—	—	—	—	—
General Services	82,007,296	—	34,319,269	—	2,815,155	—	459,101	3,885,495	1,640,867	305,109
Fiscal Services	28,055,896	—	8,160,427	—	1,178,760	—	172,903	1,589,851	725,117	—
Administrative Services	81,514,637	—	43,307,883	—	1,608,538	730,413	466,283	1,113,130	1,315,496	—
Unassigned Costs	26,842,027	—	53,126,945	—	885,446	—	47,469	5,137,750	778,918	—
Purchased Inpatient Services	1,974,159	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	2,739,208	—	—	—	—	212,315	—	—	—	—
<b>Total Operating Expenses</b>	<b>485,009,912</b>	<b>13,326</b>	<b>311,874,977</b>	<b>—</b>	<b>16,607,400</b>	<b>3,696,816</b>	<b>2,493,672</b>	<b>24,280,750</b>	<b>10,694,384</b>	<b>305,109</b>
<b>Operating Income (Loss)</b>	<b>\$(76,108,094)</b>	<b>\$(10,679)</b>	<b>\$2,955,726</b>	<b>\$—</b>	<b>\$(1,384,545)</b>	<b>\$(2,598,007)</b>	<b>\$(547,175)</b>	<b>\$(926,950)</b>	<b>\$(1,649,643)</b>	<b>\$(305,109)</b>
<b>Non-Operating Revenues</b>	<b>71,814,986</b>	<b>279,958</b>	<b>5,363,028</b>	<b>10,581,359</b>	<b>2,576,546</b>	<b>2,659,758</b>	<b>809,019</b>	<b>2,236,571</b>	<b>885,810</b>	<b>363,554</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>1</b>	<b>3,691,944</b>	<b>10,191,098</b>	<b>—</b>	<b>—</b>	<b>2,848</b>	<b>14,589</b>	<b>—</b>	<b>1,711</b>
<b>Non-Operating Income (Loss)</b>	<b>71,814,986</b>	<b>279,957</b>	<b>1,671,084</b>	<b>390,261</b>	<b>2,576,546</b>	<b>2,659,758</b>	<b>806,171</b>	<b>2,221,982</b>	<b>885,810</b>	<b>361,843</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(4,293,108)</b>	<b>\$269,278</b>	<b>\$4,626,810</b>	<b>\$390,261</b>	<b>\$1,192,001</b>	<b>\$61,751</b>	<b>\$258,996</b>	<b>\$1,295,032</b>	<b>\$(763,833)</b>	<b>\$56,734</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Del Puerto Health Care District	Desert Healthcare District	Eastern Plumas Hospital District	El Camino Hospital District	Fallbrook Healthcare District	Heffernan Memorial Hospital District	Hemet Valley Hospital District	Hi-Desert Memorial Hospital District	Indian Valley Hospital District	John C. Fremont Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$—	\$—	\$11,006,531	\$—	\$—	\$—	\$116,149,084	\$53,472,736	\$—	\$4,325,037
Ambulatory Services	—	—	12,674,440	—	—	—	75,342,067	35,570,259	—	9,523,121
Ancillary Services	6,394,083	—	17,443,152	—	—	—	317,944,622	110,467,122	—	9,858,141
<b>Gross Patient Revenue</b>	<b>6,394,083</b>	<b>—</b>	<b>41,124,123</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>509,435,773</b>	<b>199,510,117</b>	<b>—</b>	<b>23,706,299</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	481,257	—	2,075,441	—	—	—	39,198,915	10,325,180	—	1,128,644
Medicare Contractual Adjustments	549,580	—	10,398,642	—	—	—	124,801,637	42,352,535	—	3,277,992
Medi-Cal Contractual Adjustments	314,392	—	4,616,745	—	—	—	46,777,278	47,224,149	—	3,426,507
Other Contractual Adjustments	1,185,693	—	2,524,508	—	—	—	173,863,290	39,078,408	—	1,838,377
Other Deductions	—	—	332,204	—	—	—	5,278,491	3,017,633	—	283,073
<b>Total Deductions From Revenue</b>	<b>2,530,922</b>	<b>—</b>	<b>19,947,540</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>389,919,611</b>	<b>141,997,905</b>	<b>—</b>	<b>9,954,593</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>3,863,161</b>	<b>—</b>	<b>21,176,583</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>119,516,162</b>	<b>57,512,212</b>	<b>—</b>	<b>13,751,706</b>
Other Operating Revenues	—	—	136,470	—	—	—	638,849	385,237	24,121	429,849
<b>Total Operating Revenues</b>	<b>3,863,161</b>	<b>—</b>	<b>21,313,053</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>120,155,011</b>	<b>57,897,449</b>	<b>24,121</b>	<b>14,181,555</b>
<b>Operating Expenses</b>										
Daily Hospital Services	—	—	4,162,941	—	—	—	30,105,860	13,918,294	—	2,588,053
Ambulatory Services	—	—	6,249,592	—	—	—	8,845,981	9,202,234	—	6,092,881
Ancillary Services	4,722,229	—	3,421,175	—	—	—	34,387,682	15,444,917	—	2,551,982
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	—	—	3,216,903	—	—	—	19,344,523	8,899,293	—	2,047,592
Fiscal Services	—	—	1,560,126	—	—	—	5,883,111	2,289,621	—	1,270,138
Administrative Services	—	—	1,749,094	—	186,596	—	14,453,086	4,719,392	65,261	1,569,083
Unassigned Costs	—	—	1,238,005	—	19,342	—	6,206,223	2,798,072	159,457	775,636
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>4,722,229</b>	<b>—</b>	<b>21,597,836</b>	<b>—</b>	<b>205,938</b>	<b>—</b>	<b>119,226,466</b>	<b>57,271,823</b>	<b>224,718</b>	<b>16,895,365</b>
<b>Operating Income (Loss)</b>	<b>\$(859,068)</b>	<b>\$—</b>	<b>\$(284,783)</b>	<b>\$—</b>	<b>\$(205,938)</b>	<b>\$—</b>	<b>\$928,545</b>	<b>\$625,626</b>	<b>\$(200,597)</b>	<b>\$(2,713,810)</b>
<b>Non-Operating Revenues</b>	<b>1,105,184</b>	<b>8,383,567</b>	<b>1,040,419</b>	<b>15,836,355</b>	<b>1,616,300</b>	<b>674,063</b>	<b>415,284</b>	<b>2,631,742</b>	<b>170,606</b>	<b>1,770,707</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>7,473,797</b>	<b>—</b>	<b>3,428,890</b>	<b>504,285</b>	<b>287,605</b>	<b>—</b>	<b>189,241</b>	<b>116,860</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,105,184</b>	<b>909,770</b>	<b>1,040,419</b>	<b>12,407,465</b>	<b>1,112,015</b>	<b>386,458</b>	<b>415,284</b>	<b>2,442,501</b>	<b>53,746</b>	<b>1,770,707</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$246,116</b>	<b>\$909,770</b>	<b>\$755,636</b>	<b>\$12,407,465</b>	<b>\$906,077</b>	<b>\$386,458</b>	<b>\$1,343,829</b>	<b>\$3,068,127</b>	<b>\$(146,851)</b>	<b>\$(943,103)</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Kaweah Delta Health Care District	Kern Valley Hospital District	Kingsburg Hospital District	Lindsay Local Hospital District	Lompoc Hospital District	Marin Healthcare District	Mark Twain Hospital District	Mayers Memorial Hospital District	Mendocino Coast Hospital District	Menifee Valley Medical Center
<b>Operating Revenues</b>										
Daily Hospital Services	\$285,596,313	\$19,876,503	\$3,134,279	\$—	\$18,929,545	\$—	\$—	\$9,059,492	\$11,978,779	\$38,516,342
Ambulatory Services	93,289,835	11,822,737	—	—	9,475,855	—	—	6,497,708	57,018,282	35,917,889
Ancillary Services	1,046,761,332	34,977,667	1,025,055	—	54,014,684	—	—	16,068,453	19,006,094	126,695,411
<b>Gross Patient Revenue</b>	<b>1,425,647,480</b>	<b>66,676,907</b>	<b>4,159,334</b>	<b>—</b>	<b>82,420,084</b>	<b>—</b>	<b>—</b>	<b>31,625,653</b>	<b>88,003,155</b>	<b>201,129,642</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	17,467,770	3,543,949	6,394	—	1,945,267	—	—	1,198,866	1,523,770	15,456,712
Medicare Contractual Adjustments	507,325,986	19,372,470	486,480	—	16,828,301	—	—	5,853,170	25,683,666	51,040,870
Medi-Cal Contractual Adjustments	235,002,218	16,975,234	1,331,308	—	11,171,717	—	—	4,050,845	9,227,588	10,226,435
Other Contractual Adjustments	247,824,646	4,857,672	494,763	—	9,212,119	—	—	2,840,172	7,488,653	81,533,845
Other Deductions	36,383,967	3,789,971	87,408	—	1,110,166	—	—	1,091,878	3,763,063	1,136,598
<b>Total Deductions From Revenue</b>	<b>1,044,004,587</b>	<b>48,539,296</b>	<b>2,406,353</b>	<b>—</b>	<b>40,267,570</b>	<b>—</b>	<b>—</b>	<b>15,034,931</b>	<b>47,686,740</b>	<b>159,394,460</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	198,516	—	—	—	—	—	—	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>198,516</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>381,841,409</b>	<b>18,137,611</b>	<b>1,752,981</b>	<b>—</b>	<b>42,152,514</b>	<b>—</b>	<b>—</b>	<b>16,590,722</b>	<b>40,316,415</b>	<b>41,735,182</b>
Other Operating Revenues	25,739,985	155,715	23,136	—	841,694	704,545	—	180,895	707,232	155,417
<b>Total Operating Revenues</b>	<b>407,581,394</b>	<b>18,293,326</b>	<b>1,776,117</b>	<b>—</b>	<b>42,994,208</b>	<b>704,545</b>	<b>—</b>	<b>16,771,617</b>	<b>41,023,647</b>	<b>41,890,599</b>
<b>Operating Expenses</b>										
Daily Hospital Services	91,042,328	4,332,041	429,776	—	10,510,528	—	—	4,401,893	4,955,985	10,095,176
Ambulatory Services	38,704,801	2,759,955	—	—	3,063,329	—	—	1,794,437	15,862,315	3,857,761
Ancillary Services	151,662,281	4,300,832	350,345	—	15,153,585	—	—	4,730,905	8,463,796	14,851,418
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	53,804,369	3,972,423	451,174	—	7,043,134	429,396	—	2,776,779	3,858,145	7,174,003
Fiscal Services	11,371,758	963,925	290,885	—	1,881,388	—	—	1,137,599	3,544,317	2,081,086
Administrative Services	34,919,440	2,224,530	421,379	65,104	5,129,381	1,030,030	74,957	1,786,934	6,598,341	5,764,040
Unassigned Costs	21,815,273	583,017	588,806	—	1,360,816	—	958,080	1,502,045	—	2,707,824
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>403,320,250</b>	<b>19,136,723</b>	<b>2,532,365</b>	<b>65,104</b>	<b>44,142,161</b>	<b>1,459,426</b>	<b>1,033,037</b>	<b>18,130,592</b>	<b>43,282,899</b>	<b>46,531,308</b>
<b>Operating Income (Loss)</b>	<b>\$4,261,144</b>	<b>\$(843,397)</b>	<b>\$(756,248)</b>	<b>\$(65,104)</b>	<b>\$(1,147,953)</b>	<b>\$(754,881)</b>	<b>\$(1,033,037)</b>	<b>\$(1,358,975)</b>	<b>\$(2,259,252)</b>	<b>\$(4,640,709)</b>
<b>Non-Operating Revenues</b>	<b>11,094,892</b>	<b>3,062,832</b>	<b>907,764</b>	<b>527,169</b>	<b>5,562,173</b>	<b>2,378,241</b>	<b>1,480,443</b>	<b>750,416</b>	<b>2,333,668</b>	<b>134,788</b>
<b>Non-Operating Expenses</b>	<b>7,100,806</b>	<b>2,522,445</b>	<b>—</b>	<b>1,321,142</b>	<b>—</b>	<b>—</b>	<b>186,010</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>3,994,086</b>	<b>540,387</b>	<b>907,764</b>	<b>(793,973)</b>	<b>5,562,173</b>	<b>2,378,241</b>	<b>1,294,433</b>	<b>750,416</b>	<b>2,333,668</b>	<b>134,788</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$8,255,230</b>	<b>\$(303,010)</b>	<b>\$151,516</b>	<b>\$(859,077)</b>	<b>\$4,414,220</b>	<b>\$1,623,360</b>	<b>\$261,396</b>	<b>\$(608,559)</b>	<b>\$74,416</b>	<b>\$(4,505,921)</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Moreno Valley Community Hospital District	Mountain Community Medical Services District dba Trinity Hospital	Muroc Hospital District	North Kern-South Tulare Hospital District	North Sonoma County Hospital District	Northern Inyo County Local Hospital District	Oak Valley Hospital District	Palm Drive Health Care District	Palomar Pomerado Hospital District	Pioneers Memorial Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$5,710	\$2,192,116	\$—	\$8,441,055	\$14,601,314	\$6,788,909	\$25,663,555	\$10,105,412	\$401,820,838	\$46,767,536
Ambulatory Services	—	3,927,832	—	—	17,418,681	9,756,525	42,560,400	13,272,167	175,824,055	50,062,442
Ancillary Services	5,715	5,511,040	—	1,905,476	42,211,343	71,160,837	98,729,083	60,560,293	1,112,166,993	208,318,077
<b>Gross Patient Revenue</b>	<b>11,425</b>	<b>11,630,988</b>	<b>—</b>	<b>10,346,531</b>	<b>74,231,338</b>	<b>87,706,271</b>	<b>166,953,038</b>	<b>83,937,872</b>	<b>1,689,811,886</b>	<b>305,148,055</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	1	2,815	—	—	1,584,181	2,228,799	10,653,835	729,802	58,767,795	12,818,886
Medicare Contractual Adjustments	(508,352)	1,852,846	—	(972,801)	15,492,212	18,871,556	46,787,151	26,489,874	350,479,417	71,496,188
Medi-Cal Contractual Adjustments	—	1,848,386	—	1,464,369	13,035,000	6,333,352	42,497,843	3,451,680	194,854,811	73,311,231
Other Contractual Adjustments	—	2,107,894	—	70,532	11,209,816	5,860,500	17,202,825	19,745,538	617,233,546	53,144,706
Other Deductions	(2,070)	37,218	—	—	3,699,505	1,960,501	3,464,717	5,451,688	70,590,907	11,333,566
<b>Total Deductions From Revenue</b>	<b>(510,421)</b>	<b>5,849,159</b>	<b>—</b>	<b>562,100</b>	<b>45,020,714</b>	<b>35,254,708</b>	<b>120,606,371</b>	<b>55,868,582</b>	<b>1,291,926,476</b>	<b>222,104,577</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	49,924,904	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	28,540	12,750,537	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>28,540</b>	<b>62,675,441</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>521,846</b>	<b>5,781,829</b>	<b>—</b>	<b>9,784,431</b>	<b>29,210,624</b>	<b>52,451,563</b>	<b>46,346,667</b>	<b>28,097,830</b>	<b>460,560,851</b>	<b>83,043,478</b>
Other Operating Revenues	11,337	294,143	—	—	332,997	1,247,733	1,117,751	138,384	7,822,214	1,849,404
<b>Total Operating Revenues</b>	<b>533,183</b>	<b>6,075,972</b>	<b>—</b>	<b>9,784,431</b>	<b>29,543,621</b>	<b>53,699,296</b>	<b>47,464,418</b>	<b>28,236,214</b>	<b>468,383,065</b>	<b>84,892,882</b>
<b>Operating Expenses</b>										
Daily Hospital Services	(3,500)	1,072,351	—	4,703,951	5,966,012	6,263,779	10,018,393	4,098,300	106,285,789	17,302,563
Ambulatory Services	—	1,467,018	—	—	5,062,690	6,334,007	9,986,423	3,856,443	42,517,402	6,840,433
Ancillary Services	(33,150)	1,196,430	—	1,162,620	9,784,212	18,415,847	11,852,678	8,950,172	137,697,154	27,268,947
Research Services	—	—	—	—	—	—	—	—	15,149	—
Education Costs	—	—	—	144,002	—	—	—	—	100,575	—
General Services	4,975	1,126,238	—	2,011,335	3,124,381	8,534,569	5,632,914	3,838,700	69,054,373	16,371,558
Fiscal Services	—	580,265	—	840,541	1,461,604	2,879,728	2,455,190	1,677,732	16,001,807	3,196,666
Administrative Services	19,703	858,839	—	958,367	5,270,020	4,092,258	7,002,592	4,746,949	39,338,749	9,628,963
Unassigned Costs	18,785	387,922	—	—	796,704	4,290,745	2,273,481	2,063,192	40,342,768	4,185,035
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>6,813</b>	<b>6,689,063</b>	<b>—</b>	<b>9,820,816</b>	<b>31,465,623</b>	<b>50,810,933</b>	<b>49,221,671</b>	<b>29,231,488</b>	<b>451,353,766</b>	<b>84,794,165</b>
<b>Operating Income (Loss)</b>	<b>\$526,370</b>	<b>\$(613,091)</b>	<b>\$—</b>	<b>\$(36,385)</b>	<b>\$(1,922,002)</b>	<b>\$2,888,363</b>	<b>\$(1,757,253)</b>	<b>\$(995,274)</b>	<b>\$17,029,299</b>	<b>\$98,717</b>
<b>Non-Operating Revenues</b>	<b>—</b>	<b>435,753</b>	<b>93,228</b>	<b>527,430</b>	<b>4,805,025</b>	<b>2,380,843</b>	<b>2,812,997</b>	<b>5,199,161</b>	<b>19,125,242</b>	<b>3,199,553</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>123,094</b>	<b>—</b>	<b>402,405</b>	<b>1,487,218</b>	<b>—</b>	<b>795,628</b>	<b>86,396</b>	<b>347,844</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>435,753</b>	<b>(29,866)</b>	<b>527,430</b>	<b>4,402,620</b>	<b>893,625</b>	<b>2,812,997</b>	<b>4,403,533</b>	<b>19,038,846</b>	<b>2,851,709</b>
Extraordinary Items	—	—	—	—	—	—	—	1,654,562	—	—
<b>Net Income (Loss)</b>	<b>\$526,370</b>	<b>\$(177,338)</b>	<b>\$(29,866)</b>	<b>\$491,045</b>	<b>\$2,480,618</b>	<b>\$3,781,988</b>	<b>\$1,055,744</b>	<b>\$5,062,821</b>	<b>\$36,068,145</b>	<b>\$2,950,426</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Plumas Hospital District	Salinas Valley Memorial Hospital District	San Benito Health Care District	San Bernardino Mountains Community Hospital District	San Geronio Memorial Healthcare District	Seneca Hospital District	Sequoia Healthcare District	Sierra Valley Hospital District	Sierra View Hospital District	Sierra-Kings Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$1,870,134	\$146,976,036	\$42,856,223	\$3,982,085	\$27,533,975	\$2,739,584	\$—	\$—	\$64,866,398	\$6,477,521
Ambulatory Services	13,071,281	78,847,578	22,646,642	18,516,042	29,162,816	2,602,039	—	—	54,797,906	19,670,173
Ancillary Services	22,580,660	635,535,426	147,374,381	4,014,080	93,607,993	18,403,998	—	—	434,880,533	34,509,880
<b>Gross Patient Revenue</b>	<b>37,522,075</b>	<b>861,359,040</b>	<b>212,877,246</b>	<b>26,512,207</b>	<b>150,304,784</b>	<b>23,745,621</b>	<b>—</b>	<b>—</b>	<b>554,544,837</b>	<b>60,657,574</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	1,445,595	14,988,558	7,135,304	1,747,756	10,213,683	1,483,849	—	—	23,845,352	2,826,934
Medicare Contractual Adjustments	7,324,245	303,193,573	65,115,986	2,499,102	41,922,647	4,317,371	—	—	183,416,837	7,644,250
Medi-Cal Contractual Adjustments	3,661,705	25,017,292	30,700,700	3,058,301	14,794,192	3,532,394	—	—	153,508,687	21,253,737
Other Contractual Adjustments	4,027,161	155,833,754	35,937,843	6,130,480	45,962,075	2,290,142	—	—	62,501,808	5,868,300
Other Deductions	1,723,730	19,037,204	1,620,582	358,386	2,442,752	995,869	—	—	6,912,064	951,325
<b>Total Deductions From Revenue</b>	<b>18,182,436</b>	<b>518,070,381</b>	<b>140,510,415</b>	<b>13,794,025</b>	<b>115,335,349</b>	<b>12,619,625</b>	<b>—</b>	<b>—</b>	<b>430,184,748</b>	<b>38,544,546</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	29,323
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>29,323</b>
<b>Net Patient Revenues</b>	<b>19,339,639</b>	<b>343,288,659</b>	<b>72,366,831</b>	<b>12,718,182</b>	<b>34,969,435</b>	<b>11,125,996</b>	<b>—</b>	<b>—</b>	<b>124,360,089</b>	<b>22,142,351</b>
Other Operating Revenues	221,018	2,892,420	1,640,480	352,815	—	233,681	—	—	1,661,403	1,527,127
<b>Total Operating Revenues</b>	<b>19,560,657</b>	<b>346,181,079</b>	<b>74,007,311</b>	<b>13,070,997</b>	<b>34,969,435</b>	<b>11,359,677</b>	<b>—</b>	<b>—</b>	<b>126,021,492</b>	<b>23,669,478</b>
<b>Operating Expenses</b>										
Daily Hospital Services	1,517,060	77,797,683	17,059,513	1,845,767	7,732,227	1,902,693	—	—	22,594,260	2,721,788
Ambulatory Services	6,463,684	18,095,813	11,651,173	5,172,652	4,068,231	3,422,693	—	—	12,216,252	6,875,004
Ancillary Services	5,401,050	131,741,667	22,786,863	479,908	10,563,426	3,158,430	—	—	45,135,372	7,828,963
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	48,513	—	—	—	—	—	—
General Services	2,350,423	39,605,181	12,291,092	3,210,447	4,404,965	1,642,149	—	—	15,397,439	2,909,835
Fiscal Services	1,433,080	29,492,044	3,817,347	1,169,484	531,728	825,420	—	—	5,408,984	1,449,508
Administrative Services	1,877,698	55,777,947	7,687,590	1,322,678	4,261,805	1,290,981	—	181,203	12,515,685	3,454,803
Unassigned Costs	1,110,317	—	3,679,618	2,225,131	8,114,428	378,384	—	—	5,735,689	1,709,329
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>20,153,312</b>	<b>352,510,335</b>	<b>78,973,196</b>	<b>15,474,580</b>	<b>39,676,810</b>	<b>12,620,750</b>	<b>—</b>	<b>181,203</b>	<b>119,003,681</b>	<b>26,949,230</b>
<b>Operating Income (Loss)</b>	<b>\$(592,655)</b>	<b>\$(6,329,256)</b>	<b>\$(4,965,885)</b>	<b>\$(2,403,583)</b>	<b>\$(4,707,375)</b>	<b>\$(1,261,073)</b>	<b>\$—</b>	<b>\$(181,203)</b>	<b>\$7,017,811</b>	<b>\$(3,279,752)</b>
<b>Non-Operating Revenues</b>	<b>1,193,444</b>	<b>8,933,679</b>	<b>4,089,482</b>	<b>2,916,129</b>	<b>10,664,391</b>	<b>846,833</b>	<b>447,908</b>	<b>279,445</b>	<b>11,313,736</b>	<b>1,471,529</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>56,030</b>	<b>82,139</b>	<b>528,376</b>	<b>—</b>	<b>—</b>	<b>146,105</b>	<b>—</b>	<b>211,694</b>	<b>80,611</b>
<b>Non-Operating Income (Loss)</b>	<b>1,193,444</b>	<b>8,877,649</b>	<b>4,007,343</b>	<b>2,387,753</b>	<b>10,664,391</b>	<b>846,833</b>	<b>301,803</b>	<b>279,445</b>	<b>11,102,042</b>	<b>1,390,918</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$600,789</b>	<b>\$2,548,393</b>	<b>\$(958,542)</b>	<b>\$(15,830)</b>	<b>\$5,957,016</b>	<b>\$(414,240)</b>	<b>\$301,803</b>	<b>\$98,242</b>	<b>\$18,119,853</b>	<b>\$(1,888,834)</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Soledad Community Health Care District	Sonoma Valley Healthcare District	Southern Humboldt Community Hospital District	Southern Inyo Healthcare District	Southern Mono Health Care District	Surprise Valley Hospital District	Tahoe Forest Hospital District	Tehachapi Valley Healthcare District	Tri-City Hospital District	Tulare District Healthcare System
<b>Operating Revenues</b>										
Daily Hospital Services	\$4,862,722	\$25,909,373	\$1,154,178	\$3,046,834	\$3,374,036	\$2,225,147	\$16,632,495	\$5,502,882	\$134,604,689	\$48,321,546
Ambulatory Services	4,693,019	18,080,987	3,455,921	1,950,706	21,111,104	681,429	19,072,752	28,561,532	114,434,285	38,090,018
Ancillary Services	—	91,987,812	1,677,024	3,847,286	54,547,977	642,039	105,325,874	1,537,955	765,829,447	167,001,327
<b>Gross Patient Revenue</b>	<b>9,555,741</b>	<b>135,978,172</b>	<b>6,287,123</b>	<b>8,844,826</b>	<b>79,033,117</b>	<b>3,548,615</b>	<b>141,031,121</b>	<b>35,602,369</b>	<b>1,014,868,421</b>	<b>253,412,891</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	—	2,612,858	579,334	212,101	1,091,459	130,536	5,633,978	2,237,372	39,425,293	12,348,852
Medicare Contractual Adjustments	61,557	52,467,984	415,101	182,051	7,862,797	183,481	24,855,141	3,121,156	265,817,018	51,339,086
Medi-Cal Contractual Adjustments	112,040	10,461,145	376,111	1,089,788	4,018,483	21,236	8,090,629	6,731,690	86,112,949	74,312,355
Other Contractual Adjustments	2,593,535	31,769,955	494,166	224,979	5,505,918	—	13,688,791	7,130,563	325,564,268	38,580,969
Other Deductions	—	1,157,431	94,206	560,061	6,116,614	(30,406)	4,573,843	607,412	70,245,969	4,239,272
<b>Total Deductions From Revenue</b>	<b>2,767,132</b>	<b>98,469,373</b>	<b>1,958,918</b>	<b>2,268,980</b>	<b>24,595,271</b>	<b>304,847</b>	<b>56,842,382</b>	<b>19,828,193</b>	<b>787,165,497</b>	<b>180,820,534</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	24,723,355	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	2,573,773	—	—	—	—	—	—	11,518,912	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>2,573,773</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>36,242,267</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>6,788,609</b>	<b>40,082,572</b>	<b>4,328,205</b>	<b>6,575,846</b>	<b>54,437,846</b>	<b>3,243,768</b>	<b>84,188,739</b>	<b>15,774,176</b>	<b>263,945,191</b>	<b>72,592,357</b>
Other Operating Revenues	101,383	258,744	80,132	70,087	275,484	223,702	981,408	1,087,105	3,257,195	2,095,074
<b>Total Operating Revenues</b>	<b>6,889,992</b>	<b>40,341,316</b>	<b>4,408,337</b>	<b>6,645,933</b>	<b>54,713,330</b>	<b>3,467,470</b>	<b>85,170,147</b>	<b>16,861,281</b>	<b>267,202,386</b>	<b>74,687,431</b>
<b>Operating Expenses</b>										
Daily Hospital Services	4,849,938	7,159,364	1,005,982	1,814,473	3,576,519	1,168,062	7,573,068	1,857,055	53,047,355	11,684,949
Ambulatory Services	2,643,515	5,548,240	633,137	1,640,499	14,359,377	653,037	12,344,060	2,401,289	27,194,037	9,409,360
Ancillary Services	—	14,446,743	708,930	1,726,434	15,288,725	460,868	26,546,071	4,104,198	110,978,532	23,415,025
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	140,611	—	—	—
General Services	—	7,300,266	610,588	1,236,061	7,267,380	596,005	12,377,344	2,781,555	40,247,717	7,430,846
Fiscal Services	—	1,701,094	391,970	768,446	3,423,222	178,352	5,069,881	837,135	10,100,582	2,665,943
Administrative Services	—	4,777,188	873,250	895,352	6,031,817	396,435	10,798,700	2,201,351	29,992,316	7,653,111
Unassigned Costs	—	2,360,621	269,339	190,895	4,747,270	97,825	9,084,336	—	21,527,935	10,593,107
Purchased Inpatient Services	—	36,077	23,905	—	—	—	—	127,902	—	—
Purchased Outpatient Services	—	—	796,410	—	—	—	—	554,969	—	—
<b>Total Operating Expenses</b>	<b>7,493,453</b>	<b>43,329,593</b>	<b>5,313,511</b>	<b>8,272,160</b>	<b>54,694,310</b>	<b>3,550,584</b>	<b>83,934,071</b>	<b>14,865,454</b>	<b>293,088,474</b>	<b>72,852,341</b>
<b>Operating Income (Loss)</b>	<b>\$(603,461)</b>	<b>\$(2,988,277)</b>	<b>\$(905,174)</b>	<b>\$(1,626,227)</b>	<b>\$19,020</b>	<b>\$(83,114)</b>	<b>\$1,236,076</b>	<b>\$1,995,827</b>	<b>\$(25,886,088)</b>	<b>\$1,835,090</b>
<b>Non-Operating Revenues</b>	<b>590,171</b>	<b>3,798,998</b>	<b>1,289,930</b>	<b>1,307,861</b>	<b>4,279,514</b>	<b>164,381</b>	<b>12,554,809</b>	<b>1,571,092</b>	<b>12,033,884</b>	<b>12,755,277</b>
<b>Non-Operating Expenses</b>	<b>84,861</b>	<b>136,805</b>	<b>—</b>	<b>—</b>	<b>60,782</b>	<b>—</b>	<b>5,537,005</b>	<b>1,014,077</b>	<b>4,680,678</b>	<b>3,909,597</b>
<b>Non-Operating Income (Loss)</b>	<b>505,310</b>	<b>3,662,193</b>	<b>1,289,930</b>	<b>1,307,861</b>	<b>4,218,732</b>	<b>164,381</b>	<b>7,017,804</b>	<b>557,015</b>	<b>7,353,206</b>	<b>8,845,680</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	(565,269)
<b>Net Income (Loss)</b>	<b>\$(98,151)</b>	<b>\$673,916</b>	<b>\$384,756</b>	<b>\$(318,366)</b>	<b>\$4,237,752</b>	<b>\$81,267</b>	<b>\$8,253,880</b>	<b>\$2,552,842</b>	<b>\$(18,532,882)</b>	<b>\$10,115,501</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Washington Township Health Care District	West Contra Costa Healthcare District	Westwood Hospital District	State Total
<b>Operating Revenues</b>				
Daily Hospital Services	\$431,462,801	\$135,540,425	\$—	\$2,805,022,981
Ambulatory Services	109,534,120	76,427,685	—	1,717,864,526
Ancillary Services	1,243,826,636	468,175,452	—	8,765,373,417
<b>Gross Patient Revenue</b>	<b>1,784,823,557</b>	<b>680,143,562</b>	<b>—</b>	<b>13,288,260,924</b>
<b>Deductions From Revenue</b>				
Provisions for Bad Debts	42,581,432	7,397,205	—	481,473,899
Medicare Contractual Adjustments	827,363,253	263,450,878	—	3,786,174,831
Medi-Cal Contractual Adjustments	256,444,015	137,642,044	—	2,123,090,583
Other Contractual Adjustments	224,313,230	102,762,022	—	2,871,015,007
Other Deductions	25,616,112	46,648,541	—	317,471,185
<b>Total Deductions From Revenue</b>	<b>1,376,318,042</b>	<b>557,900,690</b>	<b>—</b>	<b>9,579,225,505</b>
<b>Capitation Premium Revenue</b>				
Medicare Capitation Premium Revenue	—	—	—	74,648,259
Medi-Cal Capitation Premium Revenue	—	—	—	—
Other Capitation Premium Revenue	—	—	—	27,099,601
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>101,747,860</b>
<b>Net Patient Revenues</b>	<b>408,505,515</b>	<b>122,242,872</b>	<b>—</b>	<b>3,810,783,279</b>
Other Operating Revenues	4,461,714	631,093	—	225,770,419
<b>Total Operating Revenues</b>	<b>412,967,229</b>	<b>122,873,965</b>	<b>—</b>	<b>4,036,553,698</b>
<b>Operating Expenses</b>				
Daily Hospital Services	107,485,872	29,649,070	—	868,525,410
Ambulatory Services	22,154,601	12,488,537	—	462,633,174
Ancillary Services	109,997,353	45,050,324	—	1,230,152,542
Research Services	—	—	—	15,149
Education Costs	—	—	—	11,364,101
General Services	62,513,222	13,818,834	—	586,140,418
Fiscal Services	14,417,283	4,103,024	—	189,034,968
Administrative Services	44,328,992	10,937,158	—	489,985,528
Unassigned Costs	11,580,315	22,276,125	—	287,570,447
Purchased Inpatient Services	—	—	—	2,162,043
Purchased Outpatient Services	—	—	—	4,302,902
<b>Total Operating Expenses</b>	<b>372,477,638</b>	<b>138,323,072</b>	<b>—</b>	<b>4,131,886,682</b>
<b>Operating Income (Loss)</b>	<b>\$40,489,591</b>	<b>\$(15,449,107)</b>	<b>\$—</b>	<b>\$(95,332,984)</b>
<b>Non-Operating Revenues</b>	<b>21,299,578</b>	<b>26,640,550</b>	<b>69</b>	<b>338,469,124</b>
<b>Non-Operating Expenses</b>	<b>1,114,604</b>	<b>144,211</b>	<b>—</b>	<b>58,063,432</b>
<b>Non-Operating Income (Loss)</b>	<b>20,184,974</b>	<b>26,496,339</b>	<b>69</b>	<b>280,405,692</b>
Extraordinary Items	—	—	—	1,089,293
<b>Net Income (Loss)</b>	<b>\$60,674,565</b>	<b>\$11,047,232</b>	<b>\$69</b>	<b>\$186,162,001</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Alameda-Contra Costa Transit District	Allamont Commuter Express Authority	Amador Regional Transit System	Antelope Valley Transit Authority	Butte Regional Transit	Butte Regional Transit - Specialized Service	Capitol Corridor Joint Powers Authority	Central Contra Costa Transit Authority	Central Contra Costa Transit Authority - Specialized Service	County Service Area 12 - Specialized Service
<b>Revenues</b>										
Passenger Fares	\$53,427,965	\$3,938,468	\$191,968	\$3,664,416	\$1,125,317	\$234,931	\$98,578	\$3,404,291	\$579,981	\$17,129
Special Transit Fares	5,052,110	—	—	59,563	—	—	33,375	771,541	—	48,000
Charter Service Revenue	—	—	—	—	4,020	—	—	—	—	—
Auxiliary Transportation Revenue	1,250,304	—	—	—	4,391	—	67,402	512,095	3,372	—
Non-Transportation Revenue	3,682,171	343,131	13,525	5,417,626	43,210	38,098	15,247	114,368	143	—
Property Tax Revenue	96,358,312	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	565,188	4,998,736	—	3,145,691	—	—	—	—	—	—
Local Transportation Fund (TDA)	44,906,690	2,118,816	657,000	—	1,607,866	1,538,516	—	10,124,144	2,463,139	175,296
Local Sales Tax	51,017,866	—	—	—	—	—	—	3,806,717	1,105,384	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	251,882	—	—	—	—	—	—	—	—	—
State Transit Assistance	27,332,915	—	76,000	—	—	—	—	—	—	—
Other State	—	—	159,809	—	—	—	38,766,695	1,667,791	—	40,010
<b>Federal Cash Grants</b>										
FTA Section 5307	57,113,954	910,000	—	11,845,730	1,190,862	551,062	—	3,862,285	997,258	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	469,128	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	—	60,713	460,896	156,526	5,478	—	60,000	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>340,959,357</b>	<b>12,309,151</b>	<b>1,159,015</b>	<b>24,593,922</b>	<b>4,601,320</b>	<b>2,368,085</b>	<b>38,981,297</b>	<b>24,323,232</b>	<b>5,149,277</b>	<b>280,435</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	241,334,317	1,802,609	971,192	3,157,367	—	—	2,640,102	18,939,753	154,110	197,191
Services	19,422,787	250,841	—	—	265,795	74,968	12,631,549	1,480,720	36,434	20,531
Materials and Supplies	28,423,197	1,017,720	166,975	2,972,519	762,754	264,417	54,274	2,558,586	4,417	19,601
Utilities and Insurance	9,503,164	1,412,015	41,651	405,487	245,248	65,192	239,490	649,080	20,360	2,068
Purchased Transportation	21,448,175	4,514,314	8,675	9,733,905	3,242,045	1,893,175	24,425,770	—	4,932,025	—
Interest Expense	2,626,561	—	—	—	—	—	—	—	—	—
Leases and Rentals	336,784	204,885	5,060	—	—	—	—	33,200	—	—
Depreciation and Amortization	38,470,000	6,421,573	137,808	—	884,822	265,476	117,117	3,500,873	348,226	19,600
Other Expenses	2,773,691	2,594,133	231,844	192,349	85,778	70,534	175,815	588,205	1,931	40,624
<b>Total Expenses</b>	<b>364,338,676</b>	<b>18,218,090</b>	<b>1,563,205</b>	<b>16,461,627</b>	<b>5,486,442</b>	<b>2,633,762</b>	<b>40,284,117</b>	<b>27,750,417</b>	<b>5,497,503</b>	<b>299,615</b>
<b>Operating Income (Loss)</b>	<b>(23,379,319)</b>	<b>(5,908,939)</b>	<b>(404,190)</b>	<b>8,132,295</b>	<b>(885,122)</b>	<b>(265,677)</b>	<b>(1,302,820)</b>	<b>(3,427,185)</b>	<b>(348,226)</b>	<b>(19,180)</b>
Gain (Loss) on Disposal of Fixed Assets	1,672,805	—	—	—	300	200	—	84,000	—	—
Operating Transfers In (Out)	—	2,426,901	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(21,706,514)</b>	<b>\$(3,482,038)</b>	<b>\$(404,190)</b>	<b>\$8,132,295</b>	<b>\$(884,822)</b>	<b>\$(265,477)</b>	<b>\$(1,302,820)</b>	<b>\$(3,343,185)</b>	<b>\$(348,226)</b>	<b>\$(19,180)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$1,938,906	\$6,586,631	\$—	\$—	\$12,990	\$915,578	\$—	\$13,962,534	\$—	\$—
State Capital Grants	6,223,595	1,745,353	—	—	118,314	63,664	—	3,429,549	—	—
Local Capital Grants	—	516,490	—	—	5,623	44,737	—	146,732	13,638	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$8,162,501</b>	<b>\$8,848,474</b>	<b>\$—</b>	<b>\$—</b>	<b>\$136,927</b>	<b>\$1,023,979</b>	<b>\$—</b>	<b>\$17,538,815</b>	<b>\$13,638</b>	<b>\$—</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**

**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

County Service Area M-1	Delta Ferry Authority	Eastern Contra Costa County Transit Authority	Eastern Contra Costa County Transit Authority - Specialized Service	Eastern Sierra Transit Authority	El Dorado County Transit Authority	Foothill Transit Zone	Fresno County Rural Transit Agency	Gold Coast Transit	Golden Empire Transit District	
<b>Revenues</b>										
Passenger Fares	\$—	\$17,639	\$2,354,819	\$403,972	\$560,447	\$976,745	\$16,454,980	\$351,156	\$2,737,831	\$4,857,638
Special Transit Fares	—	—	54,664	27,560	—	379,516	1,338,952	215,207	400,000	—
Charter Service Revenue	—	—	—	—	—	4,451	—	—	—	—
Auxilliary Transportation Revenue	—	—	58,527	115,029	—	45,000	251,950	—	133,328	—
Non-Transportation Revenue	—	29,638	27,822	1,511	119,894	20,232	548,330	90,586	35,699	216,983
Property Tax Revenue	30,314	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	1	184,800	531,835	—	—	—	—	—	—	—
Local Transportation Fund (TDA)	—	—	5,811,515	2,881,493	1,204,100	2,641,838	5,221,214	1,360,623	7,838,752	11,178,774
Local Sales Tax	—	—	316,626	465,852	—	—	28,146,569	769,320	—	—
Local Special Fare Assistance	—	—	—	—	896,124	—	—	—	30,530	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	317	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	732,067	18,914	153,214	—	5,266,326	—	38,630	1,165,579
Other State	—	—	3,109,229	—	—	81,519	—	—	28,359	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	1,400,000	—	—	100,000	7,196,010	—	3,543,661	3,963,266
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	289,943	450,378	—	1,809,762	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	270,413	—
Other Federal	—	—	—	—	—	326,133	—	—	500,000	210,453
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>30,632</b>	<b>232,077</b>	<b>14,397,104</b>	<b>3,914,331</b>	<b>3,223,722</b>	<b>5,025,812</b>	<b>64,424,331</b>	<b>4,596,654</b>	<b>15,557,203</b>	<b>21,592,693</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	—	143,595	2,809,918	459,397	2,386,474	3,493,380	—	682,421	10,850,205	15,561,287
Services	334	3,088	461,723	110,133	—	81,845	10,054,473	384,312	580,618	1,217,097
Materials and Supplies	—	45,496	2,856,805	451,988	431,678	747,090	7,359,263	1,244,975	1,347,992	3,321,938
Utilities and Insurance	—	22,270	546,682	114,465	94,864	271,724	507,166	317,279	616,618	824,788
Purchased Transportation	29,638	—	7,253,839	2,739,586	—	—	45,777,304	1,950,700	1,955,851	—
Interest Expense	—	—	—	—	—	—	47,137	—	8,663	—
Leases and Rentals	—	—	—	—	76,299	18,767	271,234	6,300	10,297	—
Depreciation and Amortization	—	11,316	2,487,213	—	—	810,561	21,463,258	—	2,831,039	3,879,840
Other Expenses	—	16,184	468,137	37,810	200,142	267,911	570,711	6,667	186,958	528,709
<b>Total Expenses</b>	<b>29,972</b>	<b>241,949</b>	<b>16,884,317</b>	<b>3,913,379</b>	<b>3,189,457</b>	<b>5,691,278</b>	<b>86,050,546</b>	<b>4,592,654</b>	<b>18,388,241</b>	<b>25,333,659</b>
<b>Operating Income (Loss)</b>	<b>660</b>	<b>(9,872)</b>	<b>(2,487,213)</b>	<b>952</b>	<b>34,265</b>	<b>(665,466)</b>	<b>(21,626,215)</b>	<b>4,000</b>	<b>(2,831,038)</b>	<b>(3,740,966)</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	(59,067)	115,820	—	—	(138,874)
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$660</b>	<b>\$(9,872)</b>	<b>\$(2,487,213)</b>	<b>\$952</b>	<b>\$34,265</b>	<b>\$(724,533)</b>	<b>\$(21,510,395)</b>	<b>\$4,000</b>	<b>\$(2,831,038)</b>	<b>\$(3,879,840)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$1,731,392	\$—	\$—	\$3,082,712	\$6,453,233	\$5,727	\$4,129,557	\$6,374,558
State Capital Grants	—	—	20,381	—	—	2,470,641	—	452,018	2,574	3,832,953
Local Capital Grants	—	—	246,222	—	—	—	1,831,270	630,848	—	5,179,909
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,997,995</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,553,353</b>	<b>\$8,284,503</b>	<b>\$1,088,593</b>	<b>\$4,132,131</b>	<b>\$15,387,420</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Golden Empire Transit District - Specialized Service	Golden Gate Bridge Highway and Transportation District	Humboldt Transit Authority	Humboldt Transit Authority - Specialized Service	Kings County Area Public Transit Agency	Lake Transit Authority	Livermore-Amador Valley Transit Authority	Livermore-Amador Valley Transit Authority - Specialized Service	Long Beach Public Transportation Company	Long Beach Public Transportation Company - Specialized Service
<b>Revenues</b>										
Passenger Fares	\$124,624	\$24,836,335	\$1,003,758	\$39,566	\$537,146	\$147,220	\$1,878,859	\$134,065	\$16,388,078	\$85,831
Special Transit Fares	—	629,577	—	—	—	86,616	239,944	88,436	—	—
Charter Service Revenue	—	—	—	—	—	—	—	—	71,809	—
Auxilliary Transportation Revenue	—	1,352,112	270,993	—	4,588,741	33,381	327,377	—	609,161	—
Non-Transportation Revenue	—	821,339	186,597	—	44,395	4,407	29,314	—	964,190	—
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	11,190,058	—	—	—	—	—	—	—	—
Local Transportation Fund (TDA)	1,060,796	12,368,375	1,398,805	115,875	2,161,499	1,498,220	4,705,845	770,366	14,077,147	700,418
Local Sales Tax	—	—	—	—	—	—	1,150,854	156,241	36,592,905	343,458
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	438,025	72,520	—	40,209	—	817,396	—	—	—
Other State	—	—	1,350,000	—	5,594,161	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	—	—	559,780	—	1,918,497	592,186	—	—
FTA Section 5310	—	—	—	2,130	—	—	—	—	—	—
FTA Section 5311	—	—	1,110,273	—	357,566	453,675	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	75,219	25,333	—	—
Other Federal	29,016	50,000	—	—	—	—	—	—	59,395	—
Other Revenues	—	—	11,000	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,214,436</b>	<b>51,685,821</b>	<b>5,403,946</b>	<b>157,571</b>	<b>13,883,497</b>	<b>2,223,519</b>	<b>11,143,305</b>	<b>1,766,627</b>	<b>68,762,685</b>	<b>1,129,707</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	1,049,392	73,455,350	1,627,444	35,891	1,366,720	—	1,449,136	160,881	52,561,504	180,670
Services	32,410	5,675,667	26,040	2,022	—	1,928,554	683,981	32,858	4,830,319	—
Materials and Supplies	104,280	10,183,758	683,767	4,957	2,342,681	294,447	981,245	186,293	7,906,279	28,330
Utilities and Insurance	28,354	2,050,914	108,719	4,893	1,012,001	—	555,615	98,367	2,437,951	—
Purchased Transportation	—	831,595	—	115,617	2,370,543	—	7,399,414	1,284,874	428,974	920,707
Interest Expense	—	—	—	—	91,432	—	—	—	—	—
Leases and Rentals	—	1,360,837	17,148	—	219,417	—	—	—	—	—
Depreciation and Amortization	319,961	10,959,346	—	—	1,738,238	338,105	—	—	16,519,346	—
Other Expenses	—	785,825	54,721	127	1,712,379	—	73,914	3,354	597,654	—
<b>Total Expenses</b>	<b>1,534,397</b>	<b>105,303,292</b>	<b>2,517,839</b>	<b>163,507</b>	<b>10,853,411</b>	<b>2,561,106</b>	<b>11,143,305</b>	<b>1,766,627</b>	<b>85,282,027</b>	<b>1,129,707</b>
<b>Operating Income (Loss)</b>	<b>(319,961)</b>	<b>(53,617,471)</b>	<b>2,886,107</b>	<b>(5,936)</b>	<b>3,030,086</b>	<b>(337,587)</b>	<b>—</b>	<b>—</b>	<b>(16,519,342)</b>	<b>—</b>
Gain (Loss) on Disposal of Fixed Assets	—	(18,087)	—	—	—	—	—	—	—	—
Operating Transfers In (Out)	—	60,054,230	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(319,961)</b>	<b>\$6,418,672</b>	<b>\$2,886,107</b>	<b>\$(5,936)</b>	<b>\$3,030,086</b>	<b>\$(337,587)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(16,519,342)</b>	<b>\$—</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$27,644,014	\$—	\$—	\$—	\$—	\$10,009,505	\$—	\$10,797,844	\$—
State Capital Grants	—	7,696,020	—	—	4,099,325	—	2,371,035	—	1,144,956	—
Local Capital Grants	—	(77,119)	—	—	305,114	—	—	—	1,430,047	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$35,262,915</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,404,439</b>	<b>\$—</b>	<b>\$12,380,540</b>	<b>\$—</b>	<b>\$13,372,847</b>	<b>\$—</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**

**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Los Angeles County Metropolitan Transportation Authority	Marin County Transit District	Marin County Transit District - Specialized Service	Mendocino Transit Authority	Mendocino Transit Authority - Specialized Service	Modoc Transportation Agency - Specialized Service	Monterey-Salinas Transit	Monterey-Salinas Transit - Specialized Service	Morongo Basin Transit Authority	Mountain Area Regional Transit Authority
<b>Revenues</b>										
Passenger Fares	\$316,427,158	\$119,588	\$268,061	\$519,479	\$93,202	\$56,872	\$5,070,234	\$311,348	\$405,092	\$226,183
Special Transit Fares	—	—	—	58,406	—	—	1,606,541	—	—	24,299
Charter Service Revenue	—	—	—	35,488	—	1,465	—	—	—	—
Auxilliary Transportation Revenue	25,660,000	—	—	7,400	56,889	—	130,261	—	—	—
Non-Transportation Revenue	24,429,879	70,763	8,160	80,409	337	13,176	166,137	—	43,044	55,631
Property Tax Revenue	—	—	1,452,005	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	11,072,368	—	1,470,365	130,696	—	—	—	—	—	—
Local Transportation Fund (TDA)	188,509,565	—	—	2,165,119	440,761	166,495	10,185,786	1,757,984	1,172,403	1,767,132
Local Sales Tax	420,510,125	415,161	1,397,885	—	—	—	—	—	251,798	67,198
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	20,054	—	—	—	—	—	—	—
State Transit Assistance	—	—	35,352	—	—	—	—	512,617	—	—
Other State	—	52,153	—	49,224	—	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	113,265,719	—	—	—	—	—	7,004,485	—	—	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	198,811	—	560,346	—	110,043	551,469	—	327,733	265,365
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	125,715,658	334,618	487,333	—	—	—	2,762,492	—	—	—
Other Revenues	—	—	—	—	—	29,142	—	—	—	—
<b>Total Revenues</b>	<b>1,225,590,472</b>	<b>1,191,094</b>	<b>5,139,215</b>	<b>3,606,567</b>	<b>591,189</b>	<b>377,193</b>	<b>27,477,405</b>	<b>2,581,949</b>	<b>2,200,070</b>	<b>2,405,808</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	824,142,918	754,517	260,087	2,829,249	—	—	16,787,472	60,228	1,406,508	1,560,747
Services	148,678,631	334,123	58,198	165,869	—	—	1,233,969	25,439	134,151	63,446
Materials and Supplies	153,782,740	66,105	878,298	479,891	—	39,633	3,442,569	(1,101)	315,197	352,717
Utilities and Insurance	65,111,833	64,571	17,885	140,449	—	—	620,321	—	231,953	222,094
Purchased Transportation	42,013,465	1,155,894	3,704,893	—	590,851	139,423	2,725,877	2,501,067	—	—
Interest Expense	124,539,950	—	—	—	—	—	—	—	3,507	2,042
Leases and Rentals	16,215,816	55,201	17,047	24,557	—	—	58,948	—	3,377	42,738
Depreciation and Amortization	432,801,695	164,637	325,981	587,684	—	97,130	3,800,023	—	842,545	463,895
Other Expenses	970,300	360,692	202,807	128,989	—	118,747	377,717	259	108,087	162,022
<b>Total Expenses</b>	<b>1,808,257,348</b>	<b>2,955,740</b>	<b>5,465,196</b>	<b>4,356,688</b>	<b>590,851</b>	<b>394,933</b>	<b>29,046,896</b>	<b>2,585,892</b>	<b>3,045,325</b>	<b>2,869,701</b>
<b>Operating Income (Loss)</b>	<b>(582,666,876)</b>	<b>(1,764,646)</b>	<b>(325,981)</b>	<b>(750,121)</b>	<b>338</b>	<b>(17,740)</b>	<b>(1,569,491)</b>	<b>(3,943)</b>	<b>(845,255)</b>	<b>(463,893)</b>
Gain (Loss) on Disposal of Fixed Assets	(451,568)	—	—	—	—	—	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(583,118,444)</b>	<b>\$(1,764,646)</b>	<b>\$(325,981)</b>	<b>\$(750,121)</b>	<b>\$338</b>	<b>\$(17,740)</b>	<b>\$(1,569,491)</b>	<b>\$(3,943)</b>	<b>\$(845,255)</b>	<b>\$(463,893)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$202,498,925	\$—	\$—	\$3,775	\$—	\$191,513	\$—	\$—	\$1,032,568	\$4,133
State Capital Grants	209,160,864	608,633	—	192,802	—	7,940	—	—	959,751	106,422
Local Capital Grants	449,777,871	6,557	—	100,523	—	—	—	—	33,768	1,021
Non-Governmental Donations	—	—	—	12,671	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$861,437,660</b>	<b>\$615,190</b>	<b>\$—</b>	<b>\$309,771</b>	<b>\$—</b>	<b>\$199,453</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,026,087</b>	<b>\$111,576</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Napa County Transportation Agency	Napa County Transportation Agency - Specialized Service	North Coast Railroad Authority	North San Diego County Transit Development Board	North San Diego County Transit Development Board - Specialized Service	Omnitrans	Omnitrans - Specialized Service	Orange County Transportation Authority	Orange County Transportation Authority - Specialized Service	Palo Verde Valley Transit Agency
<b>Revenues</b>										
Passenger Fares	\$689,188	\$203,259	\$—	\$16,587,855	\$504,631	\$13,040,342	\$1,201,671	\$45,683,958	\$2,351,909	\$60,976
Special Transit Fares	—	—	—	—	—	188,063	96,568	1,056,223	2,587,890	2,060
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	—	8,253,671	—	849,585	—	2,973,792	—	—
Non-Transportation Revenue	352,901	10,569	629,980	1,648,150	—	298,966	—	28,974,777	—	2,770
Property Tax Revenue	—	—	—	—	—	—	—	9,844,732	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	—	—	—	—	2,266,831	—	20,394,163	—	—
Local Transportation Fund (TDA)	3,853,774	1,466,617	—	21,814,437	1,307,288	30,467,021	—	67,501,338	2,441,245	684,795
Local Sales Tax	—	—	—	10,207,367	304,129	—	—	1,767,589	222,022	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	718,571	414,757	—	2,972,551	—	—	—	24,425,775	—	—
Other State	624,853	—	4,942,136	64,807	—	6,000,000	—	—	—	24,870
<b>Federal Cash Grants</b>										
FTA Section 5307	1,814,520	45,603	—	10,364,652	1,262,864	9,067,320	—	43,903,902	19,770,878	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	81,000	—	—	369,461	—	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	537,840	41,128	—	4,609,789	555,281	—	—	3,922,823	—	44,789
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>8,672,647</b>	<b>2,181,933</b>	<b>5,572,116</b>	<b>76,892,740</b>	<b>3,934,193</b>	<b>62,178,128</b>	<b>1,298,239</b>	<b>250,449,072</b>	<b>27,373,944</b>	<b>820,260</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	—	—	277,114	34,996,609	279,861	40,394,653	1,322,593	140,967,605	1,000,517	70,424
Services	1,351,617	30,359	1,102,888	12,815,930	55,414	3,070,349	481,344	21,724,987	754,608	610,432
Materials and Supplies	1,689,461	173,554	12,707	7,314,146	8,155	7,212,594	1,198,542	19,741,983	4,715,936	117,369
Utilities and Insurance	13,914	—	87,869	5,050,248	785	4,331,856	791,109	3,011,634	—	27,425
Purchased Transportation	4,230,571	1,257,359	—	11,868,320	3,576,244	647,581	6,466,493	8,647,442	38,950,735	—
Interest Expense	—	—	183,178	1,395,849	—	6,835	—	371,263	—	—
Leases and Rentals	64,046	9,305	13,834	430,100	2,113	7,998	5,632	3,875,391	—	7,130
Depreciation and Amortization	—	90,440	1,248,841	54,918,007	156,409	13,735,487	938,856	37,375,077	—	61,469
Other Expenses	80,641	1,568	4,614	537,686	11,621	793,061	134,852	1,802,021	340,147	14,904
<b>Total Expenses</b>	<b>7,430,250</b>	<b>1,562,585</b>	<b>2,931,045</b>	<b>129,326,895</b>	<b>4,090,602</b>	<b>70,200,414</b>	<b>11,339,421</b>	<b>237,517,403</b>	<b>45,761,943</b>	<b>909,153</b>
<b>Operating Income (Loss)</b>	<b>1,242,397</b>	<b>619,348</b>	<b>2,641,071</b>	<b>\$(52,434,155)</b>	<b>\$(156,409)</b>	<b>\$(8,022,286)</b>	<b>\$(10,041,182)</b>	<b>12,931,669</b>	<b>\$(18,387,999)</b>	<b>\$(88,893)</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	(315,684)	—	—	—	4,600
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,242,397</b>	<b>\$619,348</b>	<b>\$2,641,071</b>	<b>\$(52,434,155)</b>	<b>\$(156,409)</b>	<b>\$(8,337,970)</b>	<b>\$(10,041,182)</b>	<b>\$12,931,669</b>	<b>\$(18,387,999)</b>	<b>\$(84,293)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$732,200	\$14,286	\$—	\$11,264,117	\$—	\$23,402,522	\$—	\$843,558	\$306,727	\$—
State Capital Grants	1,034,319	—	—	(2,428,832)	—	9,773,059	—	895,700	45,116	559,285
Local Capital Grants	1,218,441	9,885	—	7,466,692	—	262,627	—	375,000	—	32,384
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$2,984,960</b>	<b>\$24,171</b>	<b>\$—</b>	<b>\$16,301,977</b>	<b>\$—</b>	<b>\$33,438,208</b>	<b>\$—</b>	<b>\$2,114,258</b>	<b>\$351,843</b>	<b>\$591,669</b>

Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)

Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Palos Verdes Peninsula Transportation Authority	Palos Verdes Peninsula Transportation Authority - Specialized Service	Peninsula Corridor Joint Powers Board	Pomona Valley Transportation Authority	Pomona Valley Transportation Authority - Specialized Service	Redding Area Bus Authority	Redding Area Bus Authority - Specialized Service	Redwood Coast Transit Authority	Riverbank-Oakdale Transit Authority	Riverside Transit Agency
<b>Revenues</b>										
Passenger Fares	\$353,388	\$40,095	\$40,114,524	\$104,857	\$78,073	\$569,707	\$193,276	\$157,781	\$39,924	\$9,286,455
Special Transit Fares	—	—	2,617,819	—	—	—	—	—	—	—
Charter Service Revenue	—	—	14,080	—	—	248	—	—	—	—
Auxilliary Transportation Revenue	—	—	3,451,743	—	—	33,035	—	—	4,389	—
Non-Transportation Revenue	6,360	—	4,390,869	413,324	13,620	111,113	—	146	287	1,459,605
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	—	40,424,459	—	—	126,353	—	—	—	—
Local Transportation Fund (TDA)	—	—	—	—	—	1,668,578	1,371,933	413,550	1,188,678	17,615,786
Local Sales Tax	2,019,957	—	—	945,717	2,287,039	—	—	—	—	—
Local Special Fare Assistance	500,000	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	—	—	—	68,291	—	—	—	—
Other State	—	—	—	—	—	—	—	241,864	8,967	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	—	—	—	750,000	167,099	—	—	17,643,304
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	—	—	—	429,931	—	567,682
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	—	1,131,743	—	—	—	—	—	—	1,790,674
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,879,705</b>	<b>40,095</b>	<b>92,145,237</b>	<b>1,463,898</b>	<b>2,378,732</b>	<b>3,327,325</b>	<b>1,732,308</b>	<b>1,243,272</b>	<b>1,242,245</b>	<b>48,363,506</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	—	110,115	5,926,856	328,212	—	—	—	—	26,000	23,267,418
Services	1,342,678	—	6,524,481	323,297	363,839	364,887	224,470	83,548	136,390	1,757,221
Materials and Supplies	195,373	—	9,742,178	—	—	789,070	261,895	133,136	50,670	6,957,928
Utilities and Insurance	165,930	—	6,212,521	—	—	61,069	36,781	—	6,000	1,785,130
Purchased Transportation	350,000	—	57,894,380	915,196	2,014,896	1,934,202	1,165,018	754,668	860,203	17,076,662
Interest Expense	—	—	1,102,875	—	—	—	—	—	—	298,917
Leases and Rentals	—	—	164,809	—	—	—	—	21,915	42,000	—
Depreciation and Amortization	323,375	—	57,373,927	—	—	735,134	—	131,121	90,482	17,356,763
Other Expenses	61,981	47,948	2,189,137	—	—	178,097	44,144	—	—	548,106
<b>Total Expenses</b>	<b>2,439,337</b>	<b>158,063</b>	<b>147,131,164</b>	<b>1,566,705</b>	<b>2,378,735</b>	<b>4,062,459</b>	<b>1,732,308</b>	<b>1,124,388</b>	<b>1,211,745</b>	<b>69,048,145</b>
<b>Operating Income (Loss)</b>	<b>440,368</b>	<b>(117,968)</b>	<b>(54,985,927)</b>	<b>(102,807)</b>	<b>(3)</b>	<b>(735,134)</b>	<b>—</b>	<b>118,884</b>	<b>30,500</b>	<b>(20,684,639)</b>
Gain (Loss) on Disposal of Fixed Assets	3,935	—	—	—	—	(88,031)	—	—	(1,760)	13,014
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$444,303</b>	<b>\$(117,968)</b>	<b>\$(54,985,927)</b>	<b>\$(102,807)</b>	<b>\$(3)</b>	<b>\$(823,165)</b>	<b>\$—</b>	<b>\$118,884</b>	<b>\$28,740</b>	<b>\$(20,671,625)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$29,533,284	\$—	\$—	\$773,638	\$—	\$—	\$—	\$8,178,518
State Capital Grants	—	—	5,339,747	—	—	180,276	—	—	—	597,972
Local Capital Grants	—	—	37,752,732	—	—	7,471	—	—	—	4,506,214
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$—</b>	<b>\$72,625,763</b>	<b>\$—</b>	<b>\$—</b>	<b>\$961,385</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$13,282,704</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sacramento Regional Transit System	San Diego Metropolitan Transit System	San Diego Transit Corporation	San Diego Trolley Inc.	San Francisco Bay Area Rapid Transit District	San Francisco Bay Area Rapid Transit District - Specialized Service	San Joaquin Regional Transit District	San Joaquin Regional Transit District - Specialized Service	San Luis Obispo Regional Transit Authority	San Luis Obispo Regional Transit Authority - Specialized Service
<b>Revenues</b>										
Passenger Fares	\$29,115,951	\$24,409,802	\$26,708,013	\$33,049,793	\$331,361,008	\$656,763	\$4,801,689	\$94,169	\$787,447	\$63,818
Special Transit Fares	1,747,750	—	—	—	—	—	1,117	—	—	—
Charter Service Revenue	—	—	127,665	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	6,906,049	—	—	—	19,348,000	—	61,011	3,921	—	—
Non-Transportation Revenue	6,889,317	—	54,195	461,740	49,128,406	—	61,775	3,970	52,339	—
Property Tax Revenue	—	—	—	—	61,108,520	—	759,642	49,452	—	—
Sales Tax Revenue	—	—	—	—	166,519,817	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	2,493,035	278,000	—	6,298,274	—	—	—	(1,263,139)	1,263,139
Local Transportation Fund (TDA)	27,678,086	20,713,969	24,149,396	5,637,460	—	—	8,899,716	644,845	2,164,723	—
Local Sales Tax	24,698,724	—	13,277,817	5,000,000	—	1,368,341	6,398,448	—	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	260,635	—	9,836	—	—	—
State Transit Assistance	5,757,829	—	—	—	—	—	2,826,127	181,626	—	—
Other State	—	—	—	—	156,223	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	18,792,998	9,525,650	18,266,664	15,517,733	51,593,228	—	3,784,154	243,196	968,122	200,000
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	456,399	—	—	—	—	223,489	19,185	537,466	88,900
Special Demonstration Project Assistance	483,146	—	—	—	—	—	—	—	—	—
Other Federal	11,820,819	438,433	—	931,108	12,304	—	900,640	50,054	2,226,978	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>133,890,669</b>	<b>58,037,288</b>	<b>82,861,750</b>	<b>60,597,834</b>	<b>685,786,415</b>	<b>2,025,104</b>	<b>28,727,644</b>	<b>1,290,418</b>	<b>5,473,936</b>	<b>1,615,857</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	91,203,130	432,289	72,369,299	30,125,671	418,769,798	—	20,660,231	1,310,372	2,943,050	1,198,516
Services	12,985,556	1,607,841	9,076,209	16,307,386	32,950,651	—	2,076,222	130,146	—	—
Materials and Supplies	11,696,913	8,064,689	10,412,297	3,120,505	26,914,018	—	2,984,340	145,367	860,085	289,182
Utilities and Insurance	6,989,356	3,897	1,892,524	10,427,473	48,061,642	—	1,613,128	104,881	189,442	71,966
Purchased Transportation	11,158,520	47,696,958	—	—	10,588,643	9,652,033	—	353,756	518,580	—
Interest Expense	6,792,061	—	—	—	57,848,661	—	39,607	—	147,914	56,193
Leases and Rentals	716,523	—	32,301	54,846	11,718,558	—	20,206	—	—	—
Depreciation and Amortization	30,870,183	10,304,987	13,803,217	72,865,348	138,114,518	—	—	—	902,423	160,274
Other Expenses	(177,502)	231,613	265,591	1,335,301	(17,404,053)	—	530,923	48,887	—	—
<b>Total Expenses</b>	<b>172,234,740</b>	<b>68,342,274</b>	<b>107,851,438</b>	<b>134,236,530</b>	<b>727,562,436</b>	<b>9,652,033</b>	<b>27,924,657</b>	<b>2,093,409</b>	<b>5,561,494</b>	<b>1,776,131</b>
<b>Operating Income (Loss)</b>	<b>(38,344,071)</b>	<b>(10,304,986)</b>	<b>(24,989,688)</b>	<b>(73,638,696)</b>	<b>(41,776,021)</b>	<b>(7,626,929)</b>	<b>802,987</b>	<b>(802,991)</b>	<b>(87,558)</b>	<b>(160,274)</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	(150,692)	(126)	—	—	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(38,344,071)</b>	<b>\$(10,304,986)</b>	<b>\$(25,140,380)</b>	<b>\$(73,638,822)</b>	<b>\$(41,776,021)</b>	<b>\$(7,626,929)</b>	<b>\$802,987</b>	<b>\$(802,991)</b>	<b>\$(87,558)</b>	<b>\$(160,274)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$6,302,218	\$—	\$—	\$—	\$94,982,305	\$—	\$—	\$—	\$420,065	\$172,600
State Capital Grants	9,547,770	—	—	—	53,603,866	—	—	—	217,657	—
Local Capital Grants	18,486,404	—	—	—	101,626,453	—	—	—	4,860,351	53,983
Non-Governmental Donations	—	—	—	—	2,302,210	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$34,336,392</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$252,514,834</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,498,073</b>	<b>\$226,583</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**

**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Mateo County Transit District	San Mateo County Transit District - Specialized Service	Santa Barbara Metropolitan Transit District	Santa Clara Valley Transportation Authority	Santa Clara Valley Transportation Authority - Specialized Service	Santa Cruz Metropolitan Transit District	Santa Cruz Metropolitan Transit District - Specialized Service	Sonoma-Marín Area Rail Transit District	South County Area Transit	Southern California Regional Rail Authority
<b>Revenues</b>										
Passenger Fares	\$16,469,617	\$679,505	\$4,966,896	\$36,857,000	\$2,772,447	\$4,312,957	\$238,603	\$—	\$122,449	\$68,653,400
Special Transit Fares	—	—	3,293,043	—	—	3,876,384	—	—	—	—
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	1,817,347	—	401,340	1,973,000	—	242,954	—	—	—	—
Non-Transportation Revenue	12,836,788	—	235,058	8,839,000	—	325,680	—	3,696,162	69,356	12,769,369
Property Tax Revenue	—	—	794,102	—	—	—	—	—	—	—
Sales Tax Revenue	52,053,900	6,433,650	—	279,342,000	—	10,519,935	3,800,355	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	39,299	—	1,284,288	—	26,457,243	—	—	21,729,655	—	—
Local Transportation Fund (TDA)	25,426,608	1,268,943	6,069,535	65,801,000	—	5,001,737	—	22,265,929	595,224	—
Local Sales Tax	—	2,339,401	—	—	—	—	—	—	—	70,828,012
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	6,359	—	—	—	—	—	—	—
State Transit Assistance	266,510	211,315	—	—	—	—	—	—	—	—
Other State	853,446	—	—	2,032,000	—	4,351	—	12,810,517	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	7,601,571	1,563,052	4,683,102	58,668,000	—	3,850,442	—	—	—	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	301,051	—	—	229,000	—	170,894	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	543,053	—	—	204,000	—	—	—	—	70,000	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>118,209,190</b>	<b>12,495,866</b>	<b>21,733,723</b>	<b>453,945,000</b>	<b>29,229,690</b>	<b>28,305,334</b>	<b>4,038,958</b>	<b>60,502,263</b>	<b>857,029</b>	<b>152,250,781</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	57,990,956	1,843,585	16,972,087	246,539,000	—	27,187,851	3,128,015	1,334,628	396,147	22,952,070
Services	9,833,281	311,502	1,051,274	18,345,000	—	1,974,621	202,296	12,417,644	—	100,786,209
Materials and Supplies	6,483,820	691,561	2,496,408	26,216,000	—	2,434,836	223,549	124,154	147,505	15,327,114
Utilities and Insurance	8,453,872	524,270	486,213	11,407,000	—	1,108,321	36,568	171,655	44,680	17,973,955
Purchased Transportation	27,287,998	9,501,517	574,411	24,245,000	29,229,690	—	294,183	—	162,211	—
Interest Expense	17,371,097	—	—	20,583,000	—	—	—	1,455	—	—
Leases and Rentals	102,191	—	—	2,217,000	—	409,153	147,227	235,023	17,700	2,894,532
Depreciation and Amortization	21,873,405	13,245	3,321,714	52,992,000	—	4,793,773	91,117	21,736,836	207,532	—
Other Expenses	2,277,188	35,708	153,330	(12,237,000)	—	186,675	—	3,010,447	90,970	980,637
<b>Total Expenses</b>	<b>151,673,808</b>	<b>12,921,388</b>	<b>25,055,437</b>	<b>390,307,000</b>	<b>29,229,690</b>	<b>38,095,230</b>	<b>4,122,955</b>	<b>39,031,842</b>	<b>1,066,745</b>	<b>160,914,517</b>
<b>Operating Income (Loss)</b>	<b>(33,464,618)</b>	<b>(425,522)</b>	<b>(3,321,714)</b>	<b>63,638,000</b>	<b>—</b>	<b>(9,789,896)</b>	<b>(83,997)</b>	<b>21,470,421</b>	<b>(209,716)</b>	<b>(8,663,736)</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	—	(2,633,000)	—	479	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(33,464,618)</b>	<b>\$(425,522)</b>	<b>\$(3,321,714)</b>	<b>\$61,005,000</b>	<b>\$—</b>	<b>\$(9,789,417)</b>	<b>\$(83,997)</b>	<b>\$21,470,421</b>	<b>\$(209,716)</b>	<b>\$(8,663,736)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$43,731,189	\$—	\$266,667	\$10,603,000	\$—	\$177,330	\$54,406	\$—	\$68,000	\$32,357,693
State Capital Grants	10,190,277	—	494,975	66,497,000	—	6,572,645	61,023	—	—	19,054,835
Local Capital Grants	8,411,170	8,293	242,871	15,494,000	—	—	—	24,736,836	376	44,067,905
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$62,332,636</b>	<b>\$8,293</b>	<b>\$1,004,513</b>	<b>\$92,594,000</b>	<b>\$—</b>	<b>\$6,749,975</b>	<b>\$115,429</b>	<b>\$24,736,836</b>	<b>\$68,376</b>	<b>\$95,480,433</b>

Table 6. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)

## Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Sunline Transit Agency	Tahoe Transportation District	Transbay Joint Powers Authority	Ventura County Transportation Commission	Victor Valley Transit Authority	Western Contra Costa County Transit Authority	Yolo County Transportation District	Yolo County Transportation District - Specialized Service	Yuba Sutter Transit Authority	State Total
<b>Revenues</b>										
Passenger Fares	\$2,706,198	\$—	\$—	\$1,170,416	\$1,477,353	\$1,763,348	\$2,375,162	\$44,204	\$1,153,643	\$1,192,144,490
Special Transit Fares	—	—	—	10,000	127,080	55,378	31,634	18,260	16,513	26,840,089
Charter Service Revenue	—	—	—	—	—	—	—	—	—	259,226
Auxilliary Transportation Revenue	—	—	—	—	—	140,260	9,299	14	38,203	81,985,326
Non-Transportation Revenue	719,643	110,000	(246,272)	1,399,795	278,485	14,303	1,684,664	9,295	43,716	175,426,213
Property Tax Revenue	—	—	—	—	—	—	—	—	—	170,397,079
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	518,669,657
<b>Local Cash Grants</b>										
General Operating Assistance	—	93,757	—	—	—	2,112,647	—	—	—	157,287,742
Local Transportation Fund (TDA)	11,769,042	—	—	1,200,347	3,223,044	1,617,697	3,731,579	705,118	2,196,234	739,307,639
Local Sales Tax	—	—	—	—	838,853	760,972	—	—	—	689,778,347
Local Special Fare Assistance	3,714,000	98,328	—	—	18,735	—	—	—	—	5,257,717
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	549,083
State Transit Assistance	—	—	—	49,069	—	250,170	—	—	40,500	74,882,855
Other State	53,083	16,406	—	—	69,800	—	107,707	—	—	78,909,980
<b>Federal Cash Grants</b>										
FTA Section 5307	2,183,001	—	—	3,706,995	—	705,121	752,729	220,000	1,910,871	525,541,526
FTA Section 5310	—	—	—	—	—	—	—	—	—	2,130
FTA Section 5311	265,083	—	—	—	—	—	321,074	—	—	11,015,107
Special Demonstration Project Assistance	—	—	—	—	—	—	—	32,312	—	886,423
Other Federal	16,686	3,421,618	—	—	—	51,253	122,000	—	79,919	164,741,643
Other Revenues	—	—	—	—	—	—	—	—	—	40,142
<b>Total Revenues</b>	<b>21,426,736</b>	<b>3,740,109</b>	<b>(246,272)</b>	<b>7,536,622</b>	<b>6,033,350</b>	<b>7,471,149</b>	<b>9,135,848</b>	<b>1,029,203</b>	<b>5,479,599</b>	<b>4,613,922,414</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	16,805,203	321,612	2,016,857	149,951	—	581,365	902,844	146,974	267,194	2,572,788,704
Services	1,311,726	66,171	73,209,329	—	993,014	205,452	110,435	17,978	59,116	560,130,723
Materials and Supplies	2,043,811	156,695	—	—	1,178,805	1,395,420	797,877	88,504	686,438	421,418,361
Utilities and Insurance	783,154	76,549	—	—	170,017	442,752	483,931	71,963	264,702	222,041,713
Purchased Transportation	—	798,380	—	7,092,131	6,712,243	4,694,412	6,066,949	822,920	4,007,870	556,156,571
Interest Expense	—	—	—	—	1,619,233	—	—	—	—	235,137,430
Leases and Rentals	—	5,841	604,048	—	8,494	1,000	—	—	—	42,806,828
Depreciation and Amortization	4,079,035	2,048,645	—	—	1,458,893	1,694,500	2,232,936	143,544	844,396	1,119,695,217
Other Expenses	315,233	52,958	(75,830,234)	294,540	59,906	150,748	51,400	8,367	59,774	(74,022,338)
<b>Total Expenses</b>	<b>25,338,162</b>	<b>3,526,851</b>	<b>—</b>	<b>7,536,622</b>	<b>12,200,605</b>	<b>9,165,649</b>	<b>10,646,372</b>	<b>1,300,250</b>	<b>6,189,490</b>	<b>5,656,153,209</b>
<b>Operating Income (Loss)</b>	<b>(3,911,426)</b>	<b>213,258</b>	<b>(246,272)</b>	<b>—</b>	<b>(6,167,255)</b>	<b>(1,694,500)</b>	<b>(1,510,524)</b>	<b>(271,047)</b>	<b>(709,891)</b>	<b>(1,042,230,795)</b>
Gain (Loss) on Disposal of Fixed Assets	(13,610)	—	—	—	—	—	—	—	—	(1,975,346)
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	62,481,131
<b>Net Income (Loss)</b>	<b>\$(3,925,036)</b>	<b>\$213,258</b>	<b>\$(246,272)</b>	<b>\$—</b>	<b>\$(6,167,255)</b>	<b>\$(1,694,500)</b>	<b>\$(1,510,524)</b>	<b>\$(271,047)</b>	<b>\$(709,891)</b>	<b>\$(981,725,010)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$4,244,086	\$—	\$4,730,044	\$23,505	\$2,153,038	\$—	\$2,047,713	\$574,758,804
State Capital Grants	—	—	41,885,781	—	2,064,436	—	1,925,391	3,416	147,792	472,970,296
Local Capital Grants	—	—	29,222,841	—	1,014,559	716,698	110,000	—	123,730	761,001,167
Non-Governmental Donations	—	—	—	—	—	—	543,195	—	—	2,858,076
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$—</b>	<b>\$75,352,708</b>	<b>\$—</b>	<b>\$7,809,039</b>	<b>\$740,203</b>	<b>\$4,731,624</b>	<b>\$3,416</b>	<b>\$2,319,235</b>	<b>\$1,811,588,343</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Adelanto Public Utility Authority	Adin Community Services District	Alameda County Waste Management Authority and Source Reduction Recycling Board	Almonte Sanitary District (Marin)	Alpine County Sanitation District (San Diego)	Alpine Springs County Water District	Alto Sanitary District (Marin)	Amador Regional Sanitation District	Arbuckle Public Utility District	Armona Community Services District
<b>Operating Revenues</b>										
Service Charges	\$3,839,006	\$37,218	\$13,918,796	\$201,665	\$1,181,303	\$385,810	\$146,361	\$365,454	\$169,473	\$698,561
Connection Fees	148,636	—	—	—	4,637	3,947	—	—	4,000	122,824
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	343,227	—	1,692,681	—	—	—	362	—	—	970
Sales	—	—	37,074	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>4,330,869</b>	<b>37,218</b>	<b>15,648,551</b>	<b>201,665</b>	<b>1,185,940</b>	<b>389,757</b>	<b>146,723</b>	<b>365,454</b>	<b>173,473</b>	<b>822,355</b>
<b>Operating Expenses</b>										
Sewage Collection	—	8,788	—	65,325	502,583	148,023	74,619	—	98,202	45,431
Sewage Treatment	2,001,288	8,788	—	137,051	—	—	91,272	444,889	—	152,167
Sewage Disposal	—	8,788	—	—	469,979	—	—	—	—	—
Solid Waste Disposal	—	8,788	11,789,920	—	—	142,912	—	—	—	185,346
Administration and General	163,128	12,512	4,960,360	100,777	94,042	42,598	40,244	—	36,864	79,319
Depreciation and Amortization	571,836	29,452	155,154	3,272	84,539	14,618	27,410	—	15,690	94,835
Other Operating Expenses	—	—	159,067	—	—	—	—	75	—	18,435
<b>Total Operating Expenses</b>	<b>2,736,252</b>	<b>77,116</b>	<b>17,064,501</b>	<b>306,425</b>	<b>1,151,143</b>	<b>348,151</b>	<b>233,545</b>	<b>444,964</b>	<b>150,756</b>	<b>575,533</b>
<b>Operating Income (Loss)</b>	<b>1,594,617</b>	<b>(39,898)</b>	<b>(1,415,950)</b>	<b>(104,760)</b>	<b>34,797</b>	<b>41,606</b>	<b>(86,822)</b>	<b>(79,510)</b>	<b>22,717</b>	<b>246,822</b>
<b>Non-Operating Revenues</b>										
Interest Income	42,745	266	177,416	11,574	17,301	3,504	715	5,050	20,397	109
Rents, Leases, and Franchises	—	—	—	4,641	—	—	11,338	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	4,339	—	108,098	—	—	54,337	—	36,701	4,405
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	53	—	—	—	—	—	—	—	370
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	82	—	495	—	—	249	733	351	3,418
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	384	12,000	—
<b>Total Non-Operating Revenues</b>	<b>42,745</b>	<b>4,740</b>	<b>177,416</b>	<b>124,808</b>	<b>17,301</b>	<b>3,504</b>	<b>66,639</b>	<b>6,167</b>	<b>69,449</b>	<b>8,302</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,672,146	—	—	—	—	—	—	—	1,056	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>2,672,146</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,056</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(2,629,401)</b>	<b>4,740</b>	<b>177,416</b>	<b>124,808</b>	<b>17,301</b>	<b>3,504</b>	<b>66,639</b>	<b>6,167</b>	<b>68,393</b>	<b>8,302</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,034,784)</b>	<b>(35,158)</b>	<b>(1,238,534)</b>	<b>20,048</b>	<b>52,098</b>	<b>45,110</b>	<b>(20,183)</b>	<b>(73,343)</b>	<b>91,110</b>	<b>255,124</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	1,133,807
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,034,784)</b>	<b>\$(35,158)</b>	<b>\$(1,238,534)</b>	<b>\$20,048</b>	<b>\$52,098</b>	<b>\$45,110</b>	<b>\$(20,183)</b>	<b>\$(73,343)</b>	<b>\$91,110</b>	<b>\$1,388,931</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Arrowbear Park County Water District	Athens - Woodcrest - Olivita Garbage Disposal District	Auburn Valley Community Services District	Avila Beach Community Services District	Baker Community Services District	Bayshore Sanitary District (San Mateo)	Bear Valley Community Services District	Bear Valley Water District	Beckworth County Service Area	Bell Canyon Community Services District
<b>Operating Revenues</b>										
Service Charges	\$302,316	\$2,398,714	\$185,488	\$278,716	\$295,695	\$1,016,423	\$951,869	\$652,017	\$5,317	\$—
Connection Fees	—	—	—	—	—	6,573	—	—	117	—
Service Type Assessment	—	—	—	12,373	—	—	—	—	—	—
Other Services	77,617	—	—	—	—	5,250	—	18,529	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>379,933</b>	<b>2,398,714</b>	<b>185,488</b>	<b>291,089</b>	<b>295,695</b>	<b>1,028,246</b>	<b>951,869</b>	<b>670,546</b>	<b>5,434</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	12,970	—	90,370	—	44,906	155,675	—	92,335	—	—
Sewage Treatment	148,899	—	43,805	290,680	—	792,565	358,769	174,191	—	—
Sewage Disposal	—	—	60,382	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	109,568	—	423,854	—	—	315,717
Administration and General	185,602	2,434,448	35,884	91,320	43,142	165,688	86,102	260,290	25,529	102,640
Depreciation and Amortization	107,373	—	130,303	99,519	8,280	—	257,211	99,956	—	11,435
Other Operating Expenses	—	—	—	—	—	—	—	—	761	—
<b>Total Operating Expenses</b>	<b>454,844</b>	<b>2,434,448</b>	<b>360,744</b>	<b>481,519</b>	<b>205,896</b>	<b>1,113,928</b>	<b>1,125,936</b>	<b>626,772</b>	<b>26,290</b>	<b>429,792</b>
<b>Operating Income (Loss)</b>	<b>(74,911)</b>	<b>(35,734)</b>	<b>(175,256)</b>	<b>(190,430)</b>	<b>89,799</b>	<b>(85,682)</b>	<b>(174,067)</b>	<b>43,774</b>	<b>(20,856)</b>	<b>(429,792)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,938	56,954	3,756	7	—	29,147	8,073	2,210	928	14,441
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	14,798	521,733	—	192,980	—	136,627	—	—	8,779	443,577
Voter Approved Taxes	—	—	—	—	—	—	—	—	2,336	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	361,993	—	—	—	—	—	—	—
Prior Year and Penalties	—	62,621	—	—	—	—	—	—	8	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	203	4,535	—	1,651	—	68	—	—	77	4,439
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	33,356	—	—	—	—	—	19,068	—	—	—
<b>Total Non-Operating Revenues</b>	<b>50,295</b>	<b>645,843</b>	<b>365,749</b>	<b>194,638</b>	<b>—</b>	<b>165,842</b>	<b>27,141</b>	<b>2,210</b>	<b>12,128</b>	<b>462,457</b>
<b>Non-Operating Expenses</b>										
Interest Expense	13,820	—	156,226	—	—	—	17,788	33,064	380	—
Other Non-Operating Expenses	244	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>14,064</b>	<b>—</b>	<b>156,226</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17,788</b>	<b>33,064</b>	<b>380</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>36,231</b>	<b>645,843</b>	<b>209,523</b>	<b>194,638</b>	<b>—</b>	<b>165,842</b>	<b>9,353</b>	<b>(30,854)</b>	<b>11,748</b>	<b>462,457</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(38,680)</b>	<b>610,109</b>	<b>34,267</b>	<b>4,208</b>	<b>89,799</b>	<b>80,160</b>	<b>(164,714)</b>	<b>12,920</b>	<b>(9,108)</b>	<b>32,665</b>
<b>Operating Transfers In</b>	38,680	—	—	—	53,462	—	—	—	—	—
<b>Operating Transfers Out</b>	—	—	—	—	140,487	—	129	—	—	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$610,109</b>	<b>\$34,267</b>	<b>\$4,208</b>	<b>\$2,774</b>	<b>\$80,160</b>	<b>\$(164,843)</b>	<b>\$12,920</b>	<b>\$(9,108)</b>	<b>\$32,665</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Belvedere Garbage Disposal District	Big Bear Area Regional Wastewater Agency	Big Bear City Community Services District	Big Pine Community Services District	Biola Community Services District	Bodega Bay Public Utility District	Bolinás Community Public Utility	Boron Community Services District	Boronda County Sanitation District (Monterey)	Borrego Water District
<b>Operating Revenues</b>										
Service Charges	\$6,758,524	\$4,279,422	\$4,928,715	\$72,800	\$227,952	\$767,400	\$253,579	\$97,583	\$131,070	\$397,846
Connection Fees	—	54,562	20,096	—	—	26,700	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	50,299
Other Services	—	166,358	223,372	—	—	—	—	29,276	—	3,883
Sales	—	—	—	—	—	—	17,941	—	—	—
<b>Total Operating Revenues</b>	<b>6,758,524</b>	<b>4,500,342</b>	<b>5,172,183</b>	<b>72,800</b>	<b>227,952</b>	<b>794,100</b>	<b>271,520</b>	<b>126,859</b>	<b>131,070</b>	<b>452,028</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	975,875	112,063	—	65,900	—	—	—	—
Sewage Treatment	—	2,881,672	1,853,368	—	—	207,800	—	—	—	—
Sewage Disposal	—	—	—	—	75,839	46,000	—	—	—	—
Solid Waste Disposal	—	196,628	1,449,818	—	—	—	—	—	—	—
Administration and General	8,837,167	314,847	456,919	15,111	54,364	187,700	345,972	109,528	124,905	2,821
Depreciation and Amortization	—	869,014	588,014	—	83,266	239,000	89,838	93,626	—	115,546
Other Operating Expenses	—	60,139	—	—	119,068	—	—	—	—	139,022
<b>Total Operating Expenses</b>	<b>8,837,167</b>	<b>4,322,300</b>	<b>5,323,994</b>	<b>127,174</b>	<b>332,537</b>	<b>746,400</b>	<b>435,810</b>	<b>203,154</b>	<b>124,905</b>	<b>257,389</b>
<b>Operating Income (Loss)</b>	<b>(2,078,643)</b>	<b>178,042</b>	<b>(151,811)</b>	<b>(54,374)</b>	<b>(104,585)</b>	<b>47,700</b>	<b>(164,290)</b>	<b>(76,295)</b>	<b>6,165</b>	<b>194,639</b>
<b>Non-Operating Revenues</b>										
Interest Income	71,793	25,749	48,288	4,635	19,230	—	104	—	846	—
Rents, Leases, and Franchises	—	—	—	—	10,129	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,565,655	—	—	—	39,141	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	153	—	—	—
Property Assessments	—	—	—	—	10,679	—	1,162	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	117,594	—	—	—	—	—	40	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	12,727	—	—	—	417	—	130	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	17,380	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	3,886	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,767,769</b>	<b>25,749</b>	<b>48,288</b>	<b>4,635</b>	<b>79,596</b>	<b>—</b>	<b>22,855</b>	<b>—</b>	<b>846</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	285,131	—	—	—	139,200	4,350	—	21,175	—
Other Non-Operating Expenses	—	148,792	—	—	—	—	30,332	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>433,923</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>139,200</b>	<b>34,682</b>	<b>—</b>	<b>21,175</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,767,769</b>	<b>(408,174)</b>	<b>48,288</b>	<b>4,635</b>	<b>79,596</b>	<b>(139,200)</b>	<b>(11,827)</b>	<b>—</b>	<b>(20,329)</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(310,874)</b>	<b>(230,132)</b>	<b>(103,523)</b>	<b>(49,739)</b>	<b>(24,989)</b>	<b>(91,500)</b>	<b>(176,117)</b>	<b>(76,295)</b>	<b>(14,164)</b>	<b>194,639</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(310,874)</b>	<b>\$(230,132)</b>	<b>\$(103,523)</b>	<b>\$(49,739)</b>	<b>\$(24,989)</b>	<b>\$(91,500)</b>	<b>\$(176,117)</b>	<b>\$(76,295)</b>	<b>\$(14,164)</b>	<b>\$194,639</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Bridgeport Public Utility District	Brooktrails Community Services District	Buena County Sanitation District (San Diego)	Burbank Sanitary District (Santa Clara)	Burlingame Hills Sewer Maintenance District	Burney Water District	Buttonwillow County Water District	Byron Sanitary District (Contra Costa)	Calaveras County Water District	Calpella County Water District
<b>Operating Revenues</b>										
Service Charges	\$—	\$847,033	\$3,457,831	\$486,240	\$496,230	\$387,997	\$51,681	\$395,423	\$3,666,310	\$77,842
Connection Fees	—	—	55,784	—	4,571	—	—	—	—	—
Service Type Assessment	—	—	4,498,958	—	—	—	—	—	—	—
Other Services	1,330	285,035	8,392	440	8,588	—	—	6,839	—	—
Sales	240,073	—	—	—	—	—	—	—	158,061	—
<b>Total Operating Revenues</b>	<b>241,403</b>	<b>1,132,068</b>	<b>8,020,965</b>	<b>486,680</b>	<b>509,389</b>	<b>387,997</b>	<b>51,681</b>	<b>402,262</b>	<b>3,824,371</b>	<b>77,842</b>
<b>Operating Expenses</b>										
Sewage Collection	—	465,704	1,155,072	—	150,325	37,186	10,644	768	—	2,584
Sewage Treatment	—	408,145	1,322,914	264,299	261,136	2,910	14,224	137,226	3,864,990	10,878
Sewage Disposal	66,593	—	—	—	—	2,959	—	—	—	—
Solid Waste Disposal	—	—	—	10,692	—	—	—	—	—	—
Administration and General	129,368	80,000	980,320	197,257	113,702	372,542	29,743	66,236	678,984	62,410
Depreciation and Amortization	47,097	126,106	1,041,133	43,342	1,297	84,734	1,588	123,701	1,147,340	31,581
Other Operating Expenses	720	—	—	110,438	24,217	—	11,035	—	—	—
<b>Total Operating Expenses</b>	<b>243,778</b>	<b>1,079,955</b>	<b>4,499,439</b>	<b>626,028</b>	<b>550,677</b>	<b>500,331</b>	<b>67,234</b>	<b>327,931</b>	<b>5,691,314</b>	<b>107,453</b>
<b>Operating Income (Loss)</b>	<b>(2,375)</b>	<b>52,113</b>	<b>3,521,526</b>	<b>(139,348)</b>	<b>(41,288)</b>	<b>(112,334)</b>	<b>(15,553)</b>	<b>74,331</b>	<b>(1,866,943)</b>	<b>(29,611)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,049	6,666	779,981	16,517	2,525	3,325	3,730	9,521	190,119	414
Rents, Leases, and Franchises	—	—	—	—	—	—	—	5,973	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	5,074	—	—	—	79,879	—	377,590	17,227	727,342	14,679
Voter Approved Taxes	—	—	—	—	—	55,647	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	84	—	11,854	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	40	—	—	—	359	695	3,811	900	64,552	350
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	16,600	—	—	—	—	77,785	285,882	—
<b>Total Non-Operating Revenues</b>	<b>7,163</b>	<b>6,666</b>	<b>796,581</b>	<b>16,517</b>	<b>82,847</b>	<b>59,667</b>	<b>396,985</b>	<b>111,406</b>	<b>1,267,895</b>	<b>15,443</b>
<b>Non-Operating Expenses</b>										
Interest Expense	81,551	10,227	—	—	—	—	482	229,588	21,770	588
Other Non-Operating Expenses	—	—	—	—	—	—	—	4,744	212,551	—
<b>Total Non-Operating Expenses</b>	<b>81,551</b>	<b>10,227</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>482</b>	<b>234,332</b>	<b>234,321</b>	<b>588</b>
<b>Non-Operating Income (Loss)</b>	<b>(74,388)</b>	<b>(3,561)</b>	<b>796,581</b>	<b>16,517</b>	<b>82,847</b>	<b>59,667</b>	<b>396,503</b>	<b>(122,926)</b>	<b>1,033,574</b>	<b>14,855</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(76,763)</b>	<b>48,552</b>	<b>4,318,107</b>	<b>(122,831)</b>	<b>41,559</b>	<b>(52,667)</b>	<b>380,950</b>	<b>(48,595)</b>	<b>(833,369)</b>	<b>(14,756)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	14,756
Operating Transfers Out	—	—	—	—	—	—	—	—	18,561	—
<b>Net Income (Loss)</b>	<b>\$(76,763)</b>	<b>\$48,552</b>	<b>\$4,318,107</b>	<b>\$(122,831)</b>	<b>\$41,559</b>	<b>\$(52,667)</b>	<b>\$380,950</b>	<b>\$(48,595)</b>	<b>\$(851,930)</b>	<b>\$—</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Camarillo Sanitary District (Ventura)	Cambria Community Services District	Campo Water and Sewer Maintenance District	Camrosa Water District	Carmel Area Wastewater Agency (Monterey)	Carmel Valley County Sanitation (Monterey)	Carpinteria Sanitary District (Santa Barbara)	Caruthers Community Services District	Caspar South Water District	Castro Valley Sanitary District (Alameda)
<b>Operating Revenues</b>										
Service Charges	\$7,376,740	\$1,958,853	\$182,524	\$—	\$4,515,583	\$—	\$3,997,832	\$182,312	\$—	\$5,259,576
Connection Fees	1,934,124	2,245	—	—	13,680	—	25,666	13,400	—	1,962,310
Service Type Assessment	—	—	—	—	—	—	—	—	66,150	—
Other Services	5,816	114,988	—	150	496,845	—	2,857	—	—	45,138
Sales	—	940	—	2,480,174	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>9,316,680</b>	<b>2,077,026</b>	<b>182,524</b>	<b>2,480,324</b>	<b>5,026,108</b>	<b>—</b>	<b>4,026,355</b>	<b>195,712</b>	<b>66,150</b>	<b>7,267,024</b>
<b>Operating Expenses</b>										
Sewage Collection	1,303,457	918,961	153,634	—	708,213	—	350,802	15,941	—	1,059,679
Sewage Treatment	2,622,464	19,558	38,565	593,889	2,321,604	—	1,403,699	18,819	—	1,813,379
Sewage Disposal	70,869	63,117	4,549	—	—	—	—	—	—	257,826
Solid Waste Disposal	—	—	—	—	—	—	98,311	—	16,066	506,606
Administration and General	2,107,972	334,537	5,714	1,214,607	962,683	—	803,652	46,330	17,411	1,570,093
Depreciation and Amortization	2,052,494	689,053	—	708,296	2,475,305	—	976,335	18,513	11,033	1,097,894
Other Operating Expenses	116,850	—	—	—	476,748	—	14,117	85,645	5,401	—
<b>Total Operating Expenses</b>	<b>8,274,106</b>	<b>2,025,226</b>	<b>202,462</b>	<b>2,516,792</b>	<b>6,944,553</b>	<b>—</b>	<b>3,646,916</b>	<b>185,248</b>	<b>49,911</b>	<b>6,305,477</b>
<b>Operating Income (Loss)</b>	<b>1,042,574</b>	<b>51,800</b>	<b>(19,938)</b>	<b>(36,468)</b>	<b>(1,918,445)</b>	<b>—</b>	<b>379,439</b>	<b>10,464</b>	<b>16,239</b>	<b>961,547</b>
<b>Non-Operating Revenues</b>										
Interest Income	218,143	188	4,277	12,785	107,381	243	117,068	1,466	913	90,965
Rents, Leases, and Franchises	75,540	—	—	—	—	—	—	—	—	906,451
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	934,715	—	—	—	1,599,720	—	448,794	39,257	—	576,893
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	25,535	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	36,134	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	49,000	—	—
State	9,551	—	—	—	8,296	—	2,988	521	—	2,843
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	255,940
Other Non-Operating Revenues	71	—	77,100	25,362	175,806	—	94,641	—	332	107,380
<b>Total Non-Operating Revenues</b>	<b>1,274,154</b>	<b>188</b>	<b>81,377</b>	<b>38,147</b>	<b>1,891,203</b>	<b>243</b>	<b>689,026</b>	<b>90,244</b>	<b>1,245</b>	<b>1,940,472</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	145,241	—	170,859	118,043	—	592,368	—	—	—
Other Non-Operating Expenses	16,735	16,392	—	—	3,334	—	16,883	—	—	49,185
<b>Total Non-Operating Expenses</b>	<b>16,735</b>	<b>161,633</b>	<b>—</b>	<b>170,859</b>	<b>121,377</b>	<b>—</b>	<b>609,251</b>	<b>—</b>	<b>—</b>	<b>49,185</b>
<b>Non-Operating Income (Loss)</b>	<b>1,257,419</b>	<b>(161,445)</b>	<b>81,377</b>	<b>(132,712)</b>	<b>1,769,826</b>	<b>243</b>	<b>79,775</b>	<b>90,244</b>	<b>1,245</b>	<b>1,891,287</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>2,299,993</b>	<b>(109,645)</b>	<b>61,439</b>	<b>(169,180)</b>	<b>(148,619)</b>	<b>243</b>	<b>459,214</b>	<b>100,708</b>	<b>17,484</b>	<b>2,852,834</b>
Operating Transfers In	—	—	—	—	—	—	—	1,132	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$2,299,993</b>	<b>\$(109,645)</b>	<b>\$61,439</b>	<b>\$(169,180)</b>	<b>\$(148,619)</b>	<b>\$243</b>	<b>\$459,214</b>	<b>\$101,840</b>	<b>\$17,484</b>	<b>\$2,852,834</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Castroville Community Services District	Cayucos Sanitary District (San Luis Obispo)	Central Contra Costa Sanitary District (Contra Costa)	Central Marin Sanitation Agency	Channel Islands Beach Community Services District	Chester Public Utility District	Circle Oaks County Water District	City of Lakeport Municipal Sewer District No. 1	Clearlake Oaks Water District	Coachella Sanitary District (Riverside)
<b>Operating Revenues</b>										
Service Charges	\$150,166	\$1,327,745	\$60,521,279	\$14,587,726	\$2,078,674	\$524,830	\$116,816	\$1,671,049	\$787,777	\$4,209,131
Connection Fees	6,336	27,510	7,078,635	213,148	—	—	—	65,000	6,000	529,671
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	2,870	62,977	2,251,246	661,165	—	28,223	4,633	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>159,372</b>	<b>1,418,232</b>	<b>69,851,160</b>	<b>15,462,039</b>	<b>2,078,674</b>	<b>553,053</b>	<b>121,449</b>	<b>1,736,049</b>	<b>793,777</b>	<b>4,738,802</b>
<b>Operating Expenses</b>										
Sewage Collection	—	572,024	11,722,925	—	—	319,277	121,268	—	138,857	1,309,128
Sewage Treatment	—	487,117	21,467,827	6,341,272	—	—	—	1,636,721	274,592	—
Sewage Disposal	—	—	—	—	600,103	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	454,671	—	—	—	—	—
Administration and General	167,267	325,592	15,779,636	2,005,171	434,983	27,628	23,895	—	442,652	1,139,129
Depreciation and Amortization	61,913	506,131	20,969,429	2,296,531	45,112	135,000	10,267	—	193,496	720,900
Other Operating Expenses	144,387	—	6,898,357	795,120	103,171	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>373,567</b>	<b>1,890,864</b>	<b>76,838,174</b>	<b>11,438,094</b>	<b>1,638,040</b>	<b>481,905</b>	<b>155,430</b>	<b>1,636,721</b>	<b>1,049,597</b>	<b>3,169,157</b>
<b>Operating Income (Loss)</b>	<b>(214,195)</b>	<b>(472,632)</b>	<b>(6,987,014)</b>	<b>4,023,945</b>	<b>440,634</b>	<b>71,148</b>	<b>(33,981)</b>	<b>99,328</b>	<b>(255,820)</b>	<b>1,569,645</b>
<b>Non-Operating Revenues</b>										
Interest Income	95,803	105,576	570,024	133,558	24,877	15,058	106	5,852	—	162,280
Rents, Leases, and Franchises	—	33,044	—	—	—	15,000	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	260,642	605,765	12,124,445	—	—	95,195	16,930	—	97,473	41,635
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	28,946	—	—	—	—	—	—	356,910	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	3,591	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	539	1,500	135,678	—	—	1,000	400	66,767	1,809	613
Other Governmental Agencies	—	219,635	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	67,797	998,211	195,637	—	—	—	—	—	133,099
<b>Total Non-Operating Revenues</b>	<b>385,930</b>	<b>1,033,317</b>	<b>13,828,358</b>	<b>329,195</b>	<b>24,877</b>	<b>126,253</b>	<b>17,436</b>	<b>429,529</b>	<b>102,873</b>	<b>337,627</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	46,928	1,553,467	2,849,069	166,607	10,451	5,826	392,935	—	828,093
Other Non-Operating Expenses	4,230	—	985,916	401	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>4,230</b>	<b>46,928</b>	<b>2,539,383</b>	<b>2,849,470</b>	<b>166,607</b>	<b>10,451</b>	<b>5,826</b>	<b>392,935</b>	<b>—</b>	<b>828,093</b>
<b>Non-Operating Income (Loss)</b>	<b>381,700</b>	<b>986,389</b>	<b>11,288,975</b>	<b>(2,520,275)</b>	<b>(141,730)</b>	<b>115,802</b>	<b>11,610</b>	<b>36,594</b>	<b>102,873</b>	<b>(490,466)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>167,505</b>	<b>513,757</b>	<b>4,301,961</b>	<b>1,503,670</b>	<b>298,904</b>	<b>186,950</b>	<b>(22,371)</b>	<b>135,922</b>	<b>(152,947)</b>	<b>1,079,179</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	95,000	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$72,505</b>	<b>\$513,757</b>	<b>\$4,301,961</b>	<b>\$1,503,670</b>	<b>\$298,904</b>	<b>\$186,950</b>	<b>\$(22,371)</b>	<b>\$135,922</b>	<b>\$(152,947)</b>	<b>\$1,079,179</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Coachella Valley Water District	Consolidated Sewer Maintenance District	Consolidated Waste Management Authority	Corona Utility Authority	Costa Mesa Sanitary District (Orange)	Country Club Sanitary District (San Joaquin)	Country Club Sewer Maintenance District	Country Club Vista Maintenance District (San Joaquin)	County Sanitation District No. 1 (Los Angeles)	County Sanitation District No. 1 (Nevada)
<b>Operating Revenues</b>										
Service Charges	\$33,581,265	\$27,433,937	\$—	\$26,167,119	\$10,245,843	\$255,000	\$—	\$—	\$33,383,490	\$4,563,107
Connection Fees	4,938,196	—	—	—	—	—	—	—	1,680,806	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	1,891,162
Other Services	106,481	6,566,577	—	786,837	159,012	—	—	—	1,169,378	74,654
Sales	1,296,926	—	—	—	—	—	—	—	3,679,440	—
<b>Total Operating Revenues</b>	<b>39,922,868</b>	<b>34,000,514</b>	<b>—</b>	<b>26,953,956</b>	<b>10,404,855</b>	<b>255,000</b>	<b>—</b>	<b>—</b>	<b>39,913,114</b>	<b>6,528,923</b>
<b>Operating Expenses</b>										
Sewage Collection	3,129,549	—	—	1,935,384	—	255,000	—	—	3,155,241	—
Sewage Treatment	14,368,839	—	—	10,162,374	—	—	—	—	11,572,342	—
Sewage Disposal	—	—	—	921,675	1,047,975	—	—	—	3,657	—
Solid Waste Disposal	—	—	—	—	4,469,888	—	—	1,287	7,492,749	—
Administration and General	3,663,894	31,426,240	118,724	6,758,535	1,969,518	—	42,442	998	8,649,525	3,816,737
Depreciation and Amortization	10,511,732	—	1,168	4,147,696	636,259	—	—	—	5,734,085	1,879,327
Other Operating Expenses	—	—	334,361	2,366	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>31,674,014</b>	<b>31,426,240</b>	<b>454,253</b>	<b>23,928,030</b>	<b>8,123,640</b>	<b>255,000</b>	<b>42,442</b>	<b>2,285</b>	<b>36,607,599</b>	<b>5,696,064</b>
<b>Operating Income (Loss)</b>	<b>8,248,854</b>	<b>2,574,274</b>	<b>(454,253)</b>	<b>3,025,926</b>	<b>2,281,215</b>	<b>—</b>	<b>(42,442)</b>	<b>(2,285)</b>	<b>3,305,515</b>	<b>832,859</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,104,772	278,247	2,841	1,196,647	188,046	2,691	(1,629)	2,195	2,896,152	14,165
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	137,949	21,229
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	648,109	—	—	—	199,965	50,597	3,129	9,628	2,808,780	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	81,922	—	—	—	—
Prior Year and Penalties	66,521	352,552	—	—	56,098	—	—	10	3,360	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	11,173	—	66,425	—	1,772	689	39	100	22,148	—
Other Governmental Agencies	503,505	—	433,860	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	102,797	—	1,899,000	29,862	—	—	—	2,164,978	—
<b>Total Non-Operating Revenues</b>	<b>3,334,080</b>	<b>733,596</b>	<b>503,126</b>	<b>3,095,647</b>	<b>475,743</b>	<b>135,899</b>	<b>1,539</b>	<b>11,933</b>	<b>8,033,367</b>	<b>35,394</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	3,040,212	—	—	—	—	1,612,836	814,811
Other Non-Operating Expenses	—	—	—	—	—	67,836	—	—	212,160	522,203
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,040,212</b>	<b>—</b>	<b>67,836</b>	<b>—</b>	<b>—</b>	<b>1,824,996</b>	<b>1,337,014</b>
<b>Non-Operating Income (Loss)</b>	<b>3,334,080</b>	<b>733,596</b>	<b>503,126</b>	<b>55,435</b>	<b>475,743</b>	<b>68,063</b>	<b>1,539</b>	<b>11,933</b>	<b>6,208,371</b>	<b>(1,301,620)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>11,582,934</b>	<b>3,307,870</b>	<b>48,873</b>	<b>3,081,361</b>	<b>2,756,958</b>	<b>68,063</b>	<b>(40,903)</b>	<b>9,648</b>	<b>9,513,886</b>	<b>(468,761)</b>
Operating Transfers In	—	—	—	6,992,165	746,932	—	—	—	—	—
Operating Transfers Out	—	—	—	6,992,165	746,932	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$11,582,934</b>	<b>\$3,307,870</b>	<b>\$48,873</b>	<b>\$3,081,361</b>	<b>\$2,756,958</b>	<b>\$68,063</b>	<b>\$(40,903)</b>	<b>\$9,648</b>	<b>\$9,513,886</b>	<b>\$(468,761)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Sanitation District No. 1 (Tehama)	County Sanitation District No. 14 (Los Angeles)	County Sanitation District No. 15 (Los Angeles)	County Sanitation District No. 16 (Los Angeles)	County Sanitation District No. 17 (Los Angeles)	County Sanitation District No. 18 (Los Angeles)	County Sanitation District No. 19 (Los Angeles)	County Sanitation District No. 2 (Los Angeles)	County Sanitation District No. 2 - Refuse Disposal - Working Capital Fund (Los Angeles)	County Sanitation District No. 2-3 (Santa Clara)
<b>Operating Revenues</b>										
Service Charges	\$145,611	\$22,404,674	\$46,653,260	\$30,777,732	\$3,095,079	\$32,747,365	\$6,065,091	\$51,075,472	\$27,189,564	\$2,134,081
Connection Fees	—	1,857,035	2,023,764	983,235	132,888	1,315,898	318,683	2,288,804	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	2,369,747	1,832,604	156,326	1,580,227	137,702	1,952,141	2,342,015	5,650
Sales	—	—	8,446,059	6,877,259	546,167	5,639,691	308,217	6,355,315	—	—
<b>Total Operating Revenues</b>	<b>145,611</b>	<b>24,261,709</b>	<b>59,492,830</b>	<b>40,470,830</b>	<b>3,930,460</b>	<b>41,283,181</b>	<b>6,829,693</b>	<b>61,671,732</b>	<b>29,531,579</b>	<b>2,139,731</b>
<b>Operating Expenses</b>										
Sewage Collection	—	382,774	3,211,945	1,498,018	231,463	2,383,125	689,326	4,205,187	—	—
Sewage Treatment	—	5,599,179	14,133,887	7,703,356	1,038,987	9,327,010	2,499,393	17,289,387	—	1,529,349
Sewage Disposal	—	1,510	4,545	73,374	325	29,501	22,109	5,526	—	—
Solid Waste Disposal	—	—	17,786,480	14,661,983	1,144,250	11,880,078	554,453	13,069,210	27,386,919	—
Administration and General	145,436	2,959,651	11,241,391	6,392,237	724,373	7,490,254	1,504,064	13,272,210	2,814,687	609,908
Depreciation and Amortization	39,220	2,485,292	8,361,526	5,850,132	585,148	5,644,538	996,835	8,703,918	4,645,984	29,531
Other Operating Expenses	12,000	—	—	—	(166,842)	—	(80,845)	—	4,584,331	498,618
<b>Total Operating Expenses</b>	<b>196,656</b>	<b>11,428,406</b>	<b>54,739,774</b>	<b>36,179,100</b>	<b>3,557,704</b>	<b>36,754,506</b>	<b>6,185,335</b>	<b>56,545,438</b>	<b>39,431,921</b>	<b>2,667,406</b>
<b>Operating Income (Loss)</b>	<b>(51,045)</b>	<b>12,833,303</b>	<b>4,753,056</b>	<b>4,291,730</b>	<b>372,756</b>	<b>4,528,675</b>	<b>644,358</b>	<b>5,126,294</b>	<b>(9,900,342)</b>	<b>(527,675)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,201	1,693,919	6,021,250	4,538,106	456,973	3,640,623	479,215	5,015,103	1,560,282	70,922
Rents, Leases, and Franchises	—	13,600	171,010	94,679	12,525	113,201	29,716	206,627	210	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,721,172	5,336,227	3,532,251	382,636	2,811,065	950,740	5,150,941	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	35,545	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	95	211	17,623	17,623	(4,496)	4,693	11,004	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	6,596	44,138	30,131	30,131	23,043	7,926	41,677	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	200	601,075	4,396,069	3,388,398	126,680	2,889,121	195,669	3,607,882	—	—
<b>Total Non-Operating Revenues</b>	<b>36,946</b>	<b>5,036,457</b>	<b>15,968,905</b>	<b>11,601,188</b>	<b>1,026,568</b>	<b>9,472,557</b>	<b>1,667,959</b>	<b>14,033,234</b>	<b>1,560,492</b>	<b>70,922</b>
<b>Non-Operating Expenses</b>										
Interest Expense	28,351	9,440,477	2,416,930	1,477,976	187,835	1,393,082	417,252	2,477,403	1,478,362	—
Other Non-Operating Expenses	—	124,002	333,502	228,588	25,570	211,975	48,379	345,293	263,919	—
<b>Total Non-Operating Expenses</b>	<b>28,351</b>	<b>9,564,479</b>	<b>2,750,432</b>	<b>1,706,564</b>	<b>213,405</b>	<b>1,605,057</b>	<b>465,631</b>	<b>2,822,696</b>	<b>1,742,281</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>8,595</b>	<b>(4,528,022)</b>	<b>13,218,473</b>	<b>9,894,624</b>	<b>813,163</b>	<b>7,867,500</b>	<b>1,202,328</b>	<b>11,210,538</b>	<b>(181,789)</b>	<b>70,922</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(42,450)</b>	<b>8,305,281</b>	<b>17,971,529</b>	<b>14,186,354</b>	<b>1,185,919</b>	<b>12,396,175</b>	<b>1,846,686</b>	<b>16,336,832</b>	<b>(10,082,131)</b>	<b>(456,753)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(42,450)</b>	<b>\$8,305,281</b>	<b>\$17,971,529</b>	<b>\$14,186,354</b>	<b>\$1,185,919</b>	<b>\$12,396,175</b>	<b>\$1,846,686</b>	<b>\$16,336,832</b>	<b>\$(10,082,131)</b>	<b>\$(456,753)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Sanitation District No. 20 (Los Angeles)	County Sanitation District No. 21 (Los Angeles)	County Sanitation District No. 22 (Los Angeles)	County Sanitation District No. 23 (Los Angeles)	County Sanitation District No. 27 (Los Angeles)	County Sanitation District No. 28 (Los Angeles)	County Sanitation District No. 29 (Los Angeles)	County Sanitation District No. 3 (Los Angeles)	County Sanitation District No. 34 (Los Angeles)	County Sanitation District No. 35 (Los Angeles)
<b>Operating Revenues</b>										
Service Charges	\$13,564,200	\$29,677,018	\$25,111,922	\$5,388,155	\$—	\$906,333	\$2,512,439	\$38,156,631	\$—	\$—
Connection Fees	258,085	1,695,680	1,407,159	189,014	—	75,910	72,791	2,106,952	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	704,575	814,395	237,114	—	9,774	92,601	1,429,974	—	—
Sales	—	1,746,781	2,415,038	834,730	—	6,937	348,599	4,604,849	—	—
<b>Total Operating Revenues</b>	<b>13,822,285</b>	<b>33,824,054</b>	<b>29,748,514</b>	<b>6,649,013</b>	<b>—</b>	<b>998,954</b>	<b>3,026,430</b>	<b>46,298,406</b>	<b>—</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	209,991	2,228,106	2,206,370	259,777	(184,854)	65,101	766,813	2,849,089	—	—
Sewage Treatment	4,429,395	11,341,554	9,418,455	1,519,944	—	324,339	376,883	13,096,498	—	—
Sewage Disposal	911	3,667	3,035	488	36,488	93	125	4,266	5	—
Solid Waste Disposal	—	3,280,130	4,830,329	1,750,815	—	—	743,823	9,443,376	—	—
Administration and General	1,958,936	7,582,873	6,609,604	1,951,635	5,352	180,204	325,787	9,250,388	3,133	12,185
Depreciation and Amortization	1,245,854	4,845,737	4,464,894	1,148,374	123,325	195,202	401,095	6,506,946	171	172
Other Operating Expenses	—	—	—	(255,285)	—	—	(108,456)	—	—	—
<b>Total Operating Expenses</b>	<b>7,845,087</b>	<b>29,282,067</b>	<b>27,532,687</b>	<b>6,375,748</b>	<b>(19,689)</b>	<b>764,939</b>	<b>2,506,070</b>	<b>41,150,563</b>	<b>3,309</b>	<b>12,357</b>
<b>Operating Income (Loss)</b>	<b>5,977,198</b>	<b>4,541,987</b>	<b>2,215,827</b>	<b>273,265</b>	<b>19,689</b>	<b>234,015</b>	<b>520,360</b>	<b>5,147,843</b>	<b>(3,309)</b>	<b>(12,357)</b>
<b>Non-Operating Revenues</b>										
Interest Income	988,006	2,130,523	2,159,888	783,664	32,768	58,282	204,449	3,376,296	80	104
Rents, Leases, and Franchises	155,180	144,950	111,872	18,342	—	3,808	4,639	156,349	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	3,394,930	3,273,040	2,814,180	308,060	249,341	500,930	159,066	4,030,245	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	673	378	780	5,837	8	4	(329)	(6,351)	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	5,889	25,036	23,104	2,494	2,174	4,130	645	31,268	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	270,401	1,329,993	1,520,223	185,768	7,103	23,163	54,519	2,648,873	605	729
<b>Total Non-Operating Revenues</b>	<b>4,815,079</b>	<b>6,903,920</b>	<b>6,630,047</b>	<b>1,304,165</b>	<b>291,394</b>	<b>590,317</b>	<b>422,989</b>	<b>10,236,680</b>	<b>685</b>	<b>833</b>
<b>Non-Operating Expenses</b>										
Interest Expense	7,310,693	1,512,526	1,301,189	259,665	33,389	128,158	33,732	1,882,474	—	—
Other Non-Operating Expenses	99,327	220,470	177,875	38,164	9,055	13,397	6,241	261,326	—	—
<b>Total Non-Operating Expenses</b>	<b>7,410,020</b>	<b>1,732,996</b>	<b>1,479,064</b>	<b>297,829</b>	<b>42,444</b>	<b>141,555</b>	<b>39,973</b>	<b>2,143,800</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(2,594,941)</b>	<b>5,170,924</b>	<b>5,150,983</b>	<b>1,006,336</b>	<b>248,950</b>	<b>448,762</b>	<b>383,016</b>	<b>8,092,880</b>	<b>685</b>	<b>833</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>3,382,257</b>	<b>9,712,911</b>	<b>7,366,810</b>	<b>1,279,601</b>	<b>268,639</b>	<b>682,777</b>	<b>903,376</b>	<b>13,240,723</b>	<b>(2,624)</b>	<b>(11,524)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$3,382,257</b>	<b>\$9,712,911</b>	<b>\$7,366,810</b>	<b>\$1,279,601</b>	<b>\$268,639</b>	<b>\$682,777</b>	<b>\$903,376</b>	<b>\$13,240,723</b>	<b>\$(2,624)</b>	<b>\$(11,524)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Sanitation District No. 4 (Los Angeles)	County Sanitation District No. 5 (Los Angeles)	County Sanitation District No. 6 (Contra Costa)	County Sanitation District No. 8 (Los Angeles)	County Sanitation District No. 9 (Los Angeles)	County Service Area No. 1 (Del Norte)	County Service Area No. 1 (Fresno)	County Service Area No. 1 (Mariposa)	County Service Area No. 1 (San Luis Obispo)	County Service Area No. 1 (Tulare)
<b>Operating Revenues</b>										
Service Charges	\$3,560,840	\$47,716,771	\$91,650	\$19,785,168	\$(71,627)	\$219,158	\$26,110	\$73,240	\$145,261	\$353,680
Connection Fees	51,695	2,646,864	—	1,223,406	1,918	1,823	—	—	444	1,787
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	1,566,933	—	521,706	—	3,476	—	—	—	5,886
Sales	—	4,510,609	—	1,392,191	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,612,535</b>	<b>56,441,177</b>	<b>91,650</b>	<b>22,922,471</b>	<b>(69,709)</b>	<b>224,457</b>	<b>26,110</b>	<b>73,240</b>	<b>145,705</b>	<b>361,353</b>
<b>Operating Expenses</b>										
Sewage Collection	62,150	5,264,706	—	1,864,995	—	—	719	—	82,482	—
Sewage Treatment	—	19,345,736	—	7,470,245	—	—	21,627	—	—	209,041
Sewage Disposal	824,094	238,380	—	2,421	70,166	—	707	—	252,658	—
Solid Waste Disposal	—	8,942,639	—	2,689,128	—	—	—	—	—	—
Administration and General	15,318	13,068,955	64,426	6,773,883	8,032	332,940	3,943	55,921	32,313	67,651
Depreciation and Amortization	1,238,022	9,354,936	—	3,317,427	39,242	149,941	—	—	29,264	164,618
Other Operating Expenses	—	—	—	—	—	—	198	—	—	—
<b>Total Operating Expenses</b>	<b>2,139,584</b>	<b>56,215,352</b>	<b>64,426</b>	<b>22,118,099</b>	<b>117,440</b>	<b>482,881</b>	<b>27,194</b>	<b>55,921</b>	<b>396,717</b>	<b>441,310</b>
<b>Operating Income (Loss)</b>	<b>1,472,951</b>	<b>225,825</b>	<b>27,224</b>	<b>804,372</b>	<b>(187,149)</b>	<b>(258,424)</b>	<b>(1,084)</b>	<b>17,319</b>	<b>(251,012)</b>	<b>(79,957)</b>
<b>Non-Operating Revenues</b>										
Interest Income	510,125	4,427,506	—	1,401,955	46,214	7,450	270	945	1,695	9,919
Rents, Leases, and Franchises	—	231,574	—	88,387	—	—	—	—	—	2,592
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	420,715	9,198,703	—	1,723,612	81,051	—	7,913	—	39,383	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	329,515	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	261	17,726	—	25,990	(14)	—	—	—	27	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,407	75,918	—	14,158	688	631,269	124	—	287	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	40
Other Non-Operating Revenues	33,673	3,123,747	—	974,130	5,252	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>968,181</b>	<b>17,075,174</b>	<b>—</b>	<b>4,228,232</b>	<b>133,191</b>	<b>968,234</b>	<b>8,307</b>	<b>945</b>	<b>41,392</b>	<b>12,551</b>
<b>Non-Operating Expenses</b>										
Interest Expense	169,886	3,661,107	—	994,763	23,874	123,513	—	545	—	44,632
Other Non-Operating Expenses	21,277	477,341	290	129,491	3,998	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>191,163</b>	<b>4,138,448</b>	<b>290</b>	<b>1,124,254</b>	<b>27,872</b>	<b>123,513</b>	<b>—</b>	<b>545</b>	<b>—</b>	<b>44,632</b>
<b>Non-Operating Income (Loss)</b>	<b>777,018</b>	<b>12,936,726</b>	<b>(290)</b>	<b>3,103,978</b>	<b>105,319</b>	<b>844,721</b>	<b>8,307</b>	<b>400</b>	<b>41,392</b>	<b>(32,081)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>2,249,969</b>	<b>13,162,551</b>	<b>26,934</b>	<b>3,908,350</b>	<b>(81,830)</b>	<b>586,297</b>	<b>7,223</b>	<b>17,719</b>	<b>(209,620)</b>	<b>(112,038)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	60,999	—
Operating Transfers Out	—	—	—	—	—	—	7,223	—	—	—
<b>Net Income (Loss)</b>	<b>\$2,249,969</b>	<b>\$13,162,551</b>	<b>\$26,934</b>	<b>\$3,908,350</b>	<b>\$(81,830)</b>	<b>\$586,297</b>	<b>\$—</b>	<b>\$17,719</b>	<b>\$(148,621)</b>	<b>\$(112,038)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 1-M (Mariposa)	County Service Area No. 10 (El Dorado)	County Service Area No. 10 (Kern)	County Service Area No. 10 (Monterey)	County Service Area No. 10 (Santa Cruz)	County Service Area No. 10 (Yolo)	County Service Area No. 12 (Santa Cruz)	County Service Area No. 121 (San Diego)	County Service Area No. 13 (Shasta)	County Service Area No. 135 (Butte)
<b>Operating Revenues</b>										
Service Charges	\$77,328	\$366,902	\$—	\$—	\$56,190	\$—	\$331,132	\$—	\$22,339	\$1,200
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	87,002	—	—	249	—
Other Services	6,008	—	—	—	—	—	512,229	—	910	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>83,336</b>	<b>366,902</b>	<b>—</b>	<b>—</b>	<b>56,190</b>	<b>87,002</b>	<b>843,361</b>	<b>—</b>	<b>23,498</b>	<b>1,200</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	—	79,443	—	—	—	242
Sewage Treatment	—	—	168	—	35,991	—	—	—	—	242
Sewage Disposal	—	—	—	—	—	—	357,683	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	184,466	—	—	54	—	—	593,296	—	25,549	—
Depreciation and Amortization	—	—	—	—	7,969	—	—	—	4,495	—
Other Operating Expenses	—	—	—	—	—	—	—	—	(9)	324
<b>Total Operating Expenses</b>	<b>184,466</b>	<b>—</b>	<b>168</b>	<b>54</b>	<b>43,960</b>	<b>79,443</b>	<b>950,979</b>	<b>—</b>	<b>30,035</b>	<b>808</b>
<b>Operating Income (Loss)</b>	<b>(101,130)</b>	<b>366,902</b>	<b>(168)</b>	<b>(54)</b>	<b>12,230</b>	<b>7,559</b>	<b>(107,618)</b>	<b>—</b>	<b>(6,537)</b>	<b>392</b>
<b>Non-Operating Revenues</b>										
Interest Income	28,654	23,575	1,128	2,363	165	1,308	13,762	4	12	110
Rents, Leases, and Franchises	—	274,071	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	120,028	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	393,801	2,071,641	4,000	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,677	14,205	91	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	12	—	—	—	—	—	—	—	—	—
State	199,940	217,582	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	3,157	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	20,608	—	—	—
<b>Total Non-Operating Revenues</b>	<b>749,112</b>	<b>2,604,231</b>	<b>5,219</b>	<b>2,363</b>	<b>165</b>	<b>1,308</b>	<b>34,370</b>	<b>4</b>	<b>12</b>	<b>110</b>
<b>Non-Operating Expenses</b>										
Interest Expense	226,325	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	13,766	2,506,270	—	—	—	—	17,967	—	—	—
<b>Total Non-Operating Expenses</b>	<b>240,091</b>	<b>2,506,270</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17,967</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>509,021</b>	<b>97,961</b>	<b>5,219</b>	<b>2,363</b>	<b>165</b>	<b>1,308</b>	<b>16,403</b>	<b>4</b>	<b>12</b>	<b>110</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>407,891</b>	<b>464,863</b>	<b>5,051</b>	<b>2,309</b>	<b>12,395</b>	<b>8,867</b>	<b>(91,215)</b>	<b>4</b>	<b>(6,525)</b>	<b>502</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$407,891</b>	<b>\$464,863</b>	<b>\$5,051</b>	<b>\$2,309</b>	<b>\$12,395</b>	<b>\$8,867</b>	<b>\$(91,215)</b>	<b>\$4</b>	<b>\$(6,525)</b>	<b>\$502</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 14 (Madera)	County Service Area No. 14 (Monterey)	County Service Area No. 141 (Butte)	County Service Area No. 15 (San Joaquin)	County Service Area No. 16 (Madera)	County Service Area No. 17 (Shasta)	County Service Area No. 18 (San Luis Obispo)	County Service Area No. 2 (Inyo)	County Service Area No. 2 (Kings)	County Service Area No. 2 (Santa Cruz)
<b>Operating Revenues</b>										
Service Charges	\$17,560	\$—	\$6,101	\$—	\$54,667	\$529,837	\$512,936	\$53,189	\$—	\$80,319
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	42,456	—	—	—	—
Other Services	—	—	—	—	—	—	487	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>17,560</b>	<b>—</b>	<b>6,101</b>	<b>—</b>	<b>54,667</b>	<b>572,293</b>	<b>513,423</b>	<b>53,189</b>	<b>—</b>	<b>80,319</b>
<b>Operating Expenses</b>										
Sewage Collection	2,957	—	3,655	—	2,523	—	42,226	—	—	—
Sewage Treatment	5,914	—	—	—	5,046	—	410,890	—	—	26,551
Sewage Disposal	5,957	—	3,655	190,540	2,523	—	6,119	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	40,821	—	—	—
Administration and General	1,186	—	—	—	1,194	504,004	20,472	34,209	—	—
Depreciation and Amortization	—	—	—	—	—	241,096	58,616	—	—	5,542
Other Operating Expenses	—	(3)	—	—	—	187	—	—	—	—
<b>Total Operating Expenses</b>	<b>16,014</b>	<b>(3)</b>	<b>7,310</b>	<b>190,540</b>	<b>11,286</b>	<b>745,287</b>	<b>579,144</b>	<b>34,209</b>	<b>—</b>	<b>32,093</b>
<b>Operating Income (Loss)</b>	<b>1,546</b>	<b>3</b>	<b>(1,209)</b>	<b>(190,540)</b>	<b>43,381</b>	<b>(172,994)</b>	<b>(65,721)</b>	<b>18,980</b>	<b>—</b>	<b>48,226</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	345	283	2,722	451	1,687	972	2,764	378	1,267
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	33,506	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	147,085	—	—	—	—	22,676	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	24	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	413	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	1
Other Non-Operating Revenues	—	—	—	—	—	108	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>345</b>	<b>283</b>	<b>183,750</b>	<b>451</b>	<b>1,795</b>	<b>972</b>	<b>2,764</b>	<b>23,054</b>	<b>1,268</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	18,839	2,115	—	4,125	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>18,839</b>	<b>2,115</b>	<b>—</b>	<b>4,125</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>345</b>	<b>283</b>	<b>183,750</b>	<b>451</b>	<b>(17,044)</b>	<b>(1,143)</b>	<b>2,764</b>	<b>18,929</b>	<b>1,268</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,546</b>	<b>348</b>	<b>(926)</b>	<b>(6,790)</b>	<b>43,832</b>	<b>(190,038)</b>	<b>(66,864)</b>	<b>21,744</b>	<b>18,929</b>	<b>49,494</b>
Operating Transfers In	—	—	—	10,000	—	56,231	—	—	—	—
Operating Transfers Out	—	—	—	10,000	—	56,231	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,546</b>	<b>\$348</b>	<b>\$(926)</b>	<b>\$(6,790)</b>	<b>\$43,832</b>	<b>\$(190,038)</b>	<b>\$(66,864)</b>	<b>\$21,744</b>	<b>\$18,929</b>	<b>\$49,494</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 2 (Tulare)	County Service Area No. 2-W (Mariposa)	County Service Area No. 20 (Orange)	County Service Area No. 20 (Santa Cruz)	County Service Area No. 21 (Butte)	County Service Area No. 22 (San Benito)	County Service Area No. 23 (Kern)	County Service Area No. 26 (Butte)	County Service Area No. 27 (Kern)	County Service Area No. 28 (Placer)
<b>Operating Revenues</b>										
Service Charges	\$38,386	\$76,593	\$—	\$69,612	\$12,733	\$—	\$—	\$—	\$—	\$—
Connection Fees	—	—	—	—	—	—	—	—	—	8,872
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	468	—	—	—	—	—	—	—	—	682
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>38,854</b>	<b>76,593</b>	<b>—</b>	<b>69,612</b>	<b>12,733</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,554</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	69,727	4,398	—	—	—	—	14,929
Sewage Treatment	24,637	—	—	—	4,397	67,994	—	—	—	909,984
Sewage Disposal	—	—	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	72,148	—	—	—	—	—	—	—	—
Administration and General	14,358	2,202	—	—	—	8,210	24,179	—	53	14,248
Depreciation and Amortization	8,391	—	—	1,357	—	—	—	—	—	289,166
Other Operating Expenses	—	—	—	—	10,458	—	371	323	55	387,680
<b>Total Operating Expenses</b>	<b>47,386</b>	<b>74,350</b>	<b>—</b>	<b>71,084</b>	<b>19,253</b>	<b>76,204</b>	<b>24,550</b>	<b>323</b>	<b>108</b>	<b>1,616,007</b>
<b>Operating Income (Loss)</b>	<b>(8,532)</b>	<b>2,243</b>	<b>—</b>	<b>(1,472)</b>	<b>(6,520)</b>	<b>(76,204)</b>	<b>(24,550)</b>	<b>(323)</b>	<b>(108)</b>	<b>(1,606,453)</b>
<b>Non-Operating Revenues</b>										
Interest Income	624	547	1,545	(35)	3,877	—	1,129	—	484	66,748
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	8,299	—	3,453	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	40,258	22,017	—	7,648	1,605,791
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	30	—	4	—	4,300	—	318	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	70	—	56	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	430
Other Non-Operating Revenues	—	—	207	—	—	—	—	114,393	—	1,770,463
<b>Total Non-Operating Revenues</b>	<b>624</b>	<b>547</b>	<b>10,151</b>	<b>(35)</b>	<b>7,390</b>	<b>40,258</b>	<b>27,446</b>	<b>114,393</b>	<b>8,450</b>	<b>3,443,432</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,061	—	—	—	—	—	—	25,642	—	—
Other Non-Operating Expenses	—	—	647	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>2,061</b>	<b>—</b>	<b>647</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>25,642</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(1,437)</b>	<b>547</b>	<b>9,504</b>	<b>(35)</b>	<b>7,390</b>	<b>40,258</b>	<b>27,446</b>	<b>88,751</b>	<b>8,450</b>	<b>3,443,432</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(9,969)</b>	<b>2,790</b>	<b>9,504</b>	<b>(1,507)</b>	<b>870</b>	<b>(35,946)</b>	<b>2,896</b>	<b>88,428</b>	<b>8,342</b>	<b>1,836,979</b>
Operating Transfers In	—	—	—	—	—	26,848	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(9,969)</b>	<b>\$2,790</b>	<b>\$9,504</b>	<b>\$(1,507)</b>	<b>\$870</b>	<b>\$(9,098)</b>	<b>\$2,896</b>	<b>\$88,428</b>	<b>\$8,342</b>	<b>\$1,836,979</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 29 (Ventura)	County Service Area No. 2a (Madera)	County Service Area No. 3 (Madera)	County Service Area No. 30 (Fresno)	County Service Area No. 30 (Kern)	County Service Area No. 30 (Ventura)	County Service Area No. 31 (Fresno)	County Service Area No. 31 (San Joaquin)	County Service Area No. 32 (Fresno)	County Service Area No. 32 (Ventura)
<b>Operating Revenues</b>										
Service Charges	\$450,538	\$495,799	\$128,688	\$30,905	\$—	\$250,823	\$402,553	\$—	\$60,640	\$3,900
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,400	—	—	—	—	1,004	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>451,938</b>	<b>495,799</b>	<b>128,688</b>	<b>30,905</b>	<b>—</b>	<b>251,827</b>	<b>402,553</b>	<b>—</b>	<b>60,640</b>	<b>3,900</b>
<b>Operating Expenses</b>										
Sewage Collection	331,799	161,012	62,221	—	—	38,467	240,574	—	—	—
Sewage Treatment	61,256	322,024	124,442	3,004	—	120,988	92,426	219,165	7,893	—
Sewage Disposal	—	161,012	62,221	22,770	—	—	78,134	—	28,110	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	7,592	—
Administration and General	34,414	30,660	9,639	6,190	831	37,753	111,558	68,455	5,483	6,601
Depreciation and Amortization	66,295	—	—	—	—	138,439	166,351	—	6,825	—
Other Operating Expenses	—	—	—	3,336	32	—	—	—	3,896	—
<b>Total Operating Expenses</b>	<b>493,764</b>	<b>674,708</b>	<b>258,523</b>	<b>35,300</b>	<b>863</b>	<b>335,647</b>	<b>689,043</b>	<b>287,620</b>	<b>59,799</b>	<b>6,601</b>
<b>Operating Income (Loss)</b>	<b>(41,826)</b>	<b>(178,909)</b>	<b>(129,835)</b>	<b>(4,395)</b>	<b>(863)</b>	<b>(83,820)</b>	<b>(286,490)</b>	<b>(287,620)</b>	<b>841</b>	<b>(2,701)</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,139	7,283	66	68	191	16,591	2,953	—	571	1,898
Rents, Leases, and Franchises	—	—	—	—	—	7,436	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	342	—	—	—	—	—	2,640
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	956	—	—	955,870	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,154	—	—	—	31	4,207	—	—	—	21
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	5	—	—	—	—	—	28
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>10,293</b>	<b>7,283</b>	<b>66</b>	<b>415</b>	<b>1,178</b>	<b>28,234</b>	<b>2,953</b>	<b>955,870</b>	<b>571</b>	<b>4,587</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	542,196	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	1,736	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>543,932</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>10,293</b>	<b>7,283</b>	<b>66</b>	<b>415</b>	<b>1,178</b>	<b>28,234</b>	<b>2,953</b>	<b>411,938</b>	<b>571</b>	<b>4,587</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(31,533)</b>	<b>(171,626)</b>	<b>(129,769)</b>	<b>(3,980)</b>	<b>315</b>	<b>(55,586)</b>	<b>(283,537)</b>	<b>124,318</b>	<b>1,412</b>	<b>1,886</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(31,533)</b>	<b>\$(171,626)</b>	<b>\$(129,769)</b>	<b>\$(3,980)</b>	<b>\$315</b>	<b>\$(55,586)</b>	<b>\$(283,537)</b>	<b>\$124,318</b>	<b>\$1,412</b>	<b>\$1,886</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 34 (Fresno)	County Service Area No. 34 (Ventura)	County Service Area No. 39 (Kern)	County Service Area No. 40 (Kern)	County Service Area No. 41 (Sonoma)	County Service Area No. 42 (Kern)	County Service Area No. 42 (San Bernardino)	County Service Area No. 44 (Fresno)	County Service Area No. 44 (San Joaquin)	County Service Area No. 45 (San Benito)
<b>Operating Revenues</b>										
Service Charges	\$258,047	\$329,472	\$—	\$—	\$294,494	\$—	\$266,036	\$—	\$—	\$—
Connection Fees	—	284,365	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	184,350	—	—
Other Services	—	100	—	—	—	—	61,621	—	—	—
Sales	—	—	—	—	1,225	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>258,047</b>	<b>613,937</b>	<b>—</b>	<b>—</b>	<b>295,719</b>	<b>—</b>	<b>327,657</b>	<b>184,350</b>	<b>—</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	15,298	13,155	—	—	—	—	—	97,326	—	—
Sewage Treatment	46,653	117,014	—	—	—	—	65,987	61,662	—	43,866
Sewage Disposal	894	—	255,882	—	—	—	35,193	22,366	755,525	—
Solid Waste Disposal	—	—	—	19,668	—	—	—	—	—	—
Administration and General	23,426	156,402	1,610	718	228,027	42	141,311	6,337	54,603	6,019
Depreciation and Amortization	—	194,006	—	—	7,079	—	11,348	2,796	—	—
Other Operating Expenses	1,485	—	979	—	—	64	8,798	—	—	—
<b>Total Operating Expenses</b>	<b>87,756</b>	<b>480,577</b>	<b>258,471</b>	<b>20,386</b>	<b>235,106</b>	<b>106</b>	<b>262,637</b>	<b>190,487</b>	<b>810,128</b>	<b>49,885</b>
<b>Operating Income (Loss)</b>	<b>170,291</b>	<b>133,360</b>	<b>(258,471)</b>	<b>(20,386)</b>	<b>60,613</b>	<b>(106)</b>	<b>65,020</b>	<b>(6,137)</b>	<b>(810,128)</b>	<b>(49,885)</b>
<b>Non-Operating Revenues</b>										
Interest Income	992	17,955	1,912	11,993	1,683	267	5,930	374	—	974
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	145,603	6	—	651	—	—	13,291	—
Special Assessments	—	—	—	—	—	—	2,684	—	—	—
Prior Year and Penalties	—	490	11,913	156	—	7	6,329	—	—	—
<b>Intergovernmental</b>										
Federal	—	4,881,700	—	—	—	—	—	—	—	—
State	—	18,950	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	2,832	60,000	—	—	—	—	—	910,000	—
<b>Total Non-Operating Revenues</b>	<b>992</b>	<b>4,921,927</b>	<b>219,428</b>	<b>12,155</b>	<b>1,683</b>	<b>925</b>	<b>14,943</b>	<b>374</b>	<b>923,291</b>	<b>974</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	2,344,020	—	—	—	—	7,103	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>2,344,020</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,103</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>992</b>	<b>2,577,907</b>	<b>219,428</b>	<b>12,155</b>	<b>1,683</b>	<b>925</b>	<b>7,840</b>	<b>374</b>	<b>923,291</b>	<b>974</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>171,283</b>	<b>2,711,267</b>	<b>(39,043)</b>	<b>(8,231)</b>	<b>62,296</b>	<b>819</b>	<b>72,860</b>	<b>(5,763)</b>	<b>113,163</b>	<b>(48,911)</b>
<b>Operating Transfers In</b>	—	—	—	—	—	—	77,805	—	—	1,297
<b>Operating Transfers Out</b>	—	—	—	—	—	—	77,805	—	—	133,525
<b>Net Income (Loss)</b>	<b>\$171,283</b>	<b>\$2,711,267</b>	<b>\$(39,043)</b>	<b>\$(8,231)</b>	<b>\$62,296</b>	<b>\$819</b>	<b>\$72,860</b>	<b>\$(5,763)</b>	<b>\$113,163</b>	<b>\$(181,139)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 47 (Fresno)	County Service Area No. 5 (Santa Cruz)	County Service Area No. 51 (Kern)	County Service Area No. 53 (San Bernardino)	County Service Area No. 53 (San Joaquin)	County Service Area No. 54 (San Benito)	County Service Area No. 57 (Santa Cruz)	County Service Area No. 62 (Riverside)	County Service Area No. 64 (San Bernardino)	County Service Area No. 7 (San Luis Obispo)
<b>Operating Revenues</b>										
Service Charges	\$249,077	\$303,823	\$—	\$761,690	\$—	\$—	\$86,076	\$—	\$1,629,137	\$132,033
Connection Fees	340	—	—	1,143	—	—	—	—	31,332	2,075
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	4,000	—	—	404	—	—	—	—	657	16,664
Sales	—	—	—	—	10,583	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>253,417</b>	<b>303,823</b>	<b>—</b>	<b>763,237</b>	<b>10,583</b>	<b>—</b>	<b>86,076</b>	<b>—</b>	<b>1,661,126</b>	<b>150,772</b>
<b>Operating Expenses</b>										
Sewage Collection	86,261	228,434	—	262,599	—	—	—	—	108,669	30,837
Sewage Treatment	—	—	—	—	—	—	—	—	217,339	290,728
Sewage Disposal	55,341	—	—	—	—	946	—	—	108,669	5,045
Solid Waste Disposal	—	—	—	—	676,243	—	—	—	—	—
Administration and General	175,657	—	1,652	447,128	22,195	291	26,945	—	1,070,711	22,806
Depreciation and Amortization	51,794	23,435	—	90,438	—	—	—	2,281	106,943	51,948
Other Operating Expenses	—	—	82	—	(6,845)	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>369,053</b>	<b>251,869</b>	<b>1,734</b>	<b>800,165</b>	<b>691,593</b>	<b>1,237</b>	<b>26,945</b>	<b>2,281</b>	<b>1,612,331</b>	<b>401,364</b>
<b>Operating Income (Loss)</b>	<b>(115,636)</b>	<b>51,954</b>	<b>(1,734)</b>	<b>(36,928)</b>	<b>(681,010)</b>	<b>(1,237)</b>	<b>59,131</b>	<b>(2,281)</b>	<b>48,795</b>	<b>(250,592)</b>
<b>Non-Operating Revenues</b>										
Interest Income	5,605	865	309	11,380	9,016	17	2,996	—	24,244	2,017
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	6,255	—	—	—	—	198,778	203,908
Voter Approved Taxes	—	—	—	—	—	—	—	9,654	—	—
Property Assessments	219,841	—	889	—	871,363	—	—	—	14,063	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	71	12,831	—	—	—	—	6,847	(381)
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	1	47,387	—	—	167	36	1,730
Other Governmental Agencies	—	—	—	15	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	5,425	—	—	—	—	28,839	—
<b>Total Non-Operating Revenues</b>	<b>225,446</b>	<b>865</b>	<b>1,269</b>	<b>35,907</b>	<b>927,766</b>	<b>17</b>	<b>2,996</b>	<b>9,821</b>	<b>272,807</b>	<b>207,274</b>
<b>Non-Operating Expenses</b>										
Interest Expense	145,255	—	—	—	—	—	—	1,285	—	911
Other Non-Operating Expenses	4,953	—	—	59,500	4,534	—	—	—	652	—
<b>Total Non-Operating Expenses</b>	<b>150,208</b>	<b>—</b>	<b>—</b>	<b>59,500</b>	<b>4,534</b>	<b>—</b>	<b>—</b>	<b>1,285</b>	<b>652</b>	<b>911</b>
<b>Non-Operating Income (Loss)</b>	<b>75,238</b>	<b>865</b>	<b>1,269</b>	<b>(23,593)</b>	<b>923,232</b>	<b>17</b>	<b>2,996</b>	<b>8,536</b>	<b>272,155</b>	<b>206,363</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(40,398)</b>	<b>52,819</b>	<b>(465)</b>	<b>(60,521)</b>	<b>242,222</b>	<b>(1,220)</b>	<b>62,127</b>	<b>6,255</b>	<b>320,950</b>	<b>(44,229)</b>
<b>Operating Transfers In</b>	—	—	—	173,035	—	1,760	—	—	115,023	51,806
<b>Operating Transfers Out</b>	—	—	—	173,035	—	—	—	—	115,023	—
<b>Net Income (Loss)</b>	<b>\$(40,398)</b>	<b>\$52,819</b>	<b>\$(465)</b>	<b>\$(60,521)</b>	<b>\$242,222</b>	<b>\$540</b>	<b>\$62,127</b>	<b>\$6,255</b>	<b>\$320,950</b>	<b>\$7,577</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 7 (Santa Cruz)	County Service Area No. 70 (San Bernardino)	County Service Area No. 71 (Kern)	County Service Area No. 75 (Monterey)	County Service Area No. 79 (San Bernardino)	County Service Area No. 8 (San Mateo)	County Service Area No. 8 (Shasta)	County Service Area No. 82 (Butte)	County Service Area No. 82 (San Bernardino)	County Service Area No. 9 (Santa Cruz)
<b>Operating Revenues</b>										
Service Charges	\$418,363	\$849,320	\$—	\$49,881	\$865,149	\$1,022,072	\$117,644	\$22,277	\$289,363	\$10,245,356
Connection Fees	—	4,982	—	—	1,467	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	1,338	—	—	—
Other Services	—	210,678	—	—	438	61,000	24	—	—	757,764
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>418,363</b>	<b>1,064,980</b>	<b>—</b>	<b>49,881</b>	<b>867,054</b>	<b>1,083,072</b>	<b>119,006</b>	<b>22,277</b>	<b>289,363</b>	<b>11,003,120</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	—	—	—	17,059	—	—
Sewage Treatment	244,697	—	—	—	154,903	—	—	—	66,259	—
Sewage Disposal	—	—	—	—	82,679	—	—	17,059	35,210	—
Solid Waste Disposal	—	—	109,864	—	—	1,018,228	—	—	—	10,562,622
Administration and General	—	1,376,413	—	80,308	611,928	312,180	176,298	—	241,607	—
Depreciation and Amortization	53,492	96,147	12,374	—	116,662	—	86,955	—	43,894	1,734,486
Other Operating Expenses	—	—	2,182	—	—	26,602	4	—	47,608	—
<b>Total Operating Expenses</b>	<b>298,189</b>	<b>1,472,560</b>	<b>124,420</b>	<b>80,308</b>	<b>966,172</b>	<b>1,357,010</b>	<b>263,257</b>	<b>34,118</b>	<b>434,578</b>	<b>12,297,108</b>
<b>Operating Income (Loss)</b>	<b>120,174</b>	<b>(407,580)</b>	<b>(124,420)</b>	<b>(30,427)</b>	<b>(99,118)</b>	<b>(273,938)</b>	<b>(144,251)</b>	<b>(11,841)</b>	<b>(145,215)</b>	<b>(1,293,988)</b>
<b>Non-Operating Revenues</b>										
Interest Income	387	41,155	4,819	1,275	17,172	24,881	9,521	—	8,790	57,820
Rents, Leases, and Franchises	—	—	—	—	—	68,999	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	23,658	—	606,707	—	—	51,658	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	120,080	8,132	—	—	—	—	24,910	—
Special Assessments	—	73,853	—	—	14,762	—	—	—	—	—
Prior Year and Penalties	—	25,950	5,088	918	14,983	—	—	—	17,925	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	118	—	3,901	—	—	617	385,681
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	657,198	—	7,350	59,175	—	—	—	2,598	3,082
<b>Total Non-Operating Revenues</b>	<b>387</b>	<b>798,156</b>	<b>129,987</b>	<b>41,451</b>	<b>106,092</b>	<b>704,488</b>	<b>9,521</b>	<b>—</b>	<b>106,498</b>	<b>446,583</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	9,754	69,645	—	—	81	—	70,152
Other Non-Operating Expenses	—	(32)	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>(32)</b>	<b>—</b>	<b>9,754</b>	<b>69,645</b>	<b>—</b>	<b>—</b>	<b>81</b>	<b>—</b>	<b>70,152</b>
<b>Non-Operating Income (Loss)</b>	<b>387</b>	<b>798,188</b>	<b>129,987</b>	<b>31,697</b>	<b>36,447</b>	<b>704,488</b>	<b>9,521</b>	<b>(81)</b>	<b>106,498</b>	<b>376,431</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>120,561</b>	<b>390,608</b>	<b>5,567</b>	<b>1,270</b>	<b>(62,671)</b>	<b>430,550</b>	<b>(134,730)</b>	<b>(11,922)</b>	<b>(38,717)</b>	<b>(917,557)</b>
<b>Operating Transfers In</b>	—	402,646	—	—	505,920	—	—	—	109,528	—
<b>Operating Transfers Out</b>	—	445,739	—	—	505,920	—	—	—	109,528	—
<b>Net Income (Loss)</b>	<b>\$120,561</b>	<b>\$347,515</b>	<b>\$5,567</b>	<b>\$1,270</b>	<b>\$(62,671)</b>	<b>\$430,550</b>	<b>\$(134,730)</b>	<b>\$(11,922)</b>	<b>\$(38,717)</b>	<b>\$(917,557)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 94 (Butte)	County Service Area No. 94 (Kern)	County Water Works District No. 3 (Lake)	Covelo Community Services District	Crescenta Valley County Water District	Crestline County Sanitation District (San Bernardino)	Crockett Community Services District	Crystal Springs County Sanitation District (San Mateo)	Cucamonga County Water District	Cupertino Sanitary District (Santa Clara)
<b>Operating Revenues</b>										
Service Charges	\$914	\$—	\$256,939	\$205,950	\$3,043,189	\$2,280,745	\$1,212,446	\$1,520,372	\$11,117,587	\$8,238,785
Connection Fees	—	—	116,533	—	—	22,331	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	—	51,208	16,852	192,871	19,884	6,200	—	157,914
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>914</b>	<b>—</b>	<b>373,472</b>	<b>257,158</b>	<b>3,060,041</b>	<b>2,495,947</b>	<b>1,232,330</b>	<b>1,526,572</b>	<b>11,117,587</b>	<b>8,396,699</b>
<b>Operating Expenses</b>										
Sewage Collection	296	—	116,307	4,076	465,937	—	118,647	188,931	9,174,247	—
Sewage Treatment	—	—	82,945	31,854	—	—	480,282	799,038	—	5,410,059
Sewage Disposal	295	—	81,245	—	—	—	—	—	—	—
Solid Waste Disposal	—	5	—	—	1,036,491	—	—	—	—	—
Administration and General	—	3	213,048	154,304	1,403,286	2,419,427	278,002	123,961	1,339,553	1,117,158
Depreciation and Amortization	—	—	—	82,863	806,987	484,824	260,003	15,667	1,707,382	409,473
Other Operating Expenses	—	—	—	—	—	461,109	70,917	46,467	—	1,316,065
<b>Total Operating Expenses</b>	<b>591</b>	<b>8</b>	<b>493,545</b>	<b>273,097</b>	<b>3,712,701</b>	<b>3,365,360</b>	<b>1,207,851</b>	<b>1,174,064</b>	<b>12,221,182</b>	<b>8,252,755</b>
<b>Operating Income (Loss)</b>	<b>323</b>	<b>(8)</b>	<b>(120,073)</b>	<b>(15,939)</b>	<b>(652,660)</b>	<b>(869,413)</b>	<b>24,479</b>	<b>352,508</b>	<b>(1,103,595)</b>	<b>143,944</b>
<b>Non-Operating Revenues</b>										
Interest Income	218	18	7,643	1,197	(25,862)	70,078	42,044	13,396	437,086	126,258
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	1,020,687	15,515	48,628	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	430	—	—	—	35,330	251,876	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	6	—	—	—	34,414	—	22,534	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	309,546	—	—	—	—	—	—
State	—	—	8,327	216,528	—	13,217	2,500	317	—	—
Other Governmental Agencies	—	—	—	—	—	2,677	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	(10,392)	10,170	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>218</b>	<b>454</b>	<b>15,970</b>	<b>527,271</b>	<b>(36,254)</b>	<b>1,186,573</b>	<b>311,935</b>	<b>84,875</b>	<b>437,086</b>	<b>126,258</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	28,296	1,373	15,353	105,177	7,537	—	—
Other Non-Operating Expenses	—	—	—	—	—	9,718	—	—	230,041	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>28,296</b>	<b>1,373</b>	<b>25,071</b>	<b>105,177</b>	<b>7,537</b>	<b>230,041</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>218</b>	<b>454</b>	<b>15,970</b>	<b>498,975</b>	<b>(37,627)</b>	<b>1,161,502</b>	<b>206,758</b>	<b>77,338</b>	<b>207,045</b>	<b>126,258</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>541</b>	<b>446</b>	<b>(104,103)</b>	<b>483,036</b>	<b>(690,287)</b>	<b>292,089</b>	<b>231,237</b>	<b>429,846</b>	<b>(896,550)</b>	<b>270,202</b>
<b>Operating Transfers In</b>	—	—	—	—	—	2,032,481	218,418	—	—	—
<b>Operating Transfers Out</b>	—	—	—	—	—	2,032,481	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$541</b>	<b>\$446</b>	<b>\$(104,103)</b>	<b>\$483,036</b>	<b>\$(690,287)</b>	<b>\$292,089</b>	<b>\$449,655</b>	<b>\$429,846</b>	<b>\$(896,550)</b>	<b>\$270,202</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Cutler Public Utility District	Cuyama Community Services District	Daphnedale Community Services District	Davenport County Sanitation District (Santa Cruz)	Del Norte Solid Waste Management Authority	Del Rey Community Services District	Delhi County Water District	Delta Diablo Sanitation District (Contra Costa)	Denair Community Services District	Desert Lake Community Services District
<b>Operating Revenues</b>										
Service Charges	\$413,050	\$106,039	\$13,528	\$452,668	\$2,388,633	\$532,335	\$639,668	\$21,298,319	\$1,053,255	\$72,912
Connection Fees	5,286	—	—	—	—	—	—	1,393,342	34,024	—
Service Type Assessment	—	—	—	—	—	—	—	—	18,972	—
Other Services	—	—	—	—	1,732	—	917	6,428,351	73,908	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>418,336</b>	<b>106,039</b>	<b>13,528</b>	<b>452,668</b>	<b>2,390,365</b>	<b>532,335</b>	<b>640,585</b>	<b>29,120,012</b>	<b>1,180,159</b>	<b>72,912</b>
<b>Operating Expenses</b>										
Sewage Collection	24,276	36,724	—	—	—	193,872	—	370,408	—	32,039
Sewage Treatment	175,524	30,952	—	533,768	—	112,658	—	19,442,087	—	—
Sewage Disposal	—	—	—	—	—	—	520,461	—	308,731	—
Solid Waste Disposal	—	631	—	—	1,837,503	84,263	—	467,443	—	—
Administration and General	114,354	22,603	779	—	828,775	131,900	64,327	—	293,369	16,109
Depreciation and Amortization	125,140	23,130	—	83,521	—	127,211	277,000	6,411,047	50,406	523
Other Operating Expenses	—	—	16,586	—	24,171	—	—	559,099	5,511	—
<b>Total Operating Expenses</b>	<b>439,294</b>	<b>114,040</b>	<b>17,365</b>	<b>617,289</b>	<b>2,690,449</b>	<b>649,904</b>	<b>861,788</b>	<b>27,250,084</b>	<b>658,017</b>	<b>48,671</b>
<b>Operating Income (Loss)</b>	<b>(20,958)</b>	<b>(8,001)</b>	<b>(3,837)</b>	<b>(164,621)</b>	<b>(300,084)</b>	<b>(117,569)</b>	<b>(221,203)</b>	<b>1,869,928</b>	<b>522,142</b>	<b>24,241</b>
<b>Non-Operating Revenues</b>										
Interest Income	6,236	3,161	—	(1,775)	2,397	—	15,067	568,784	31,782	1,023
Rents, Leases, and Franchises	—	—	—	—	166,270	—	—	35,773	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	24,089	—	—	66,881	1,535,557	20,792	3,169
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	337,488	—	—	591,519	—	57,436	—	2,402,617	—	—
State	—	—	—	206	125,791	—	2,000	2,285,065	—	33
Other Governmental Agencies	9,266	—	—	—	—	—	—	70,299	—	—
Other Non-Operating Revenues	7,618	14,934	—	—	—	—	—	158,773	—	—
<b>Total Non-Operating Revenues</b>	<b>360,608</b>	<b>18,095</b>	<b>—</b>	<b>614,039</b>	<b>294,458</b>	<b>57,436</b>	<b>83,948</b>	<b>7,056,868</b>	<b>52,574</b>	<b>4,225</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	6,972	—	10,961	117,722	35,144	—	1,301,793	—	—
Other Non-Operating Expenses	—	—	—	—	—	610	—	1,644,748	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>6,972</b>	<b>—</b>	<b>10,961</b>	<b>117,722</b>	<b>35,754</b>	<b>—</b>	<b>2,946,541</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>360,608</b>	<b>11,123</b>	<b>—</b>	<b>603,078</b>	<b>176,736</b>	<b>21,682</b>	<b>83,948</b>	<b>4,110,327</b>	<b>52,574</b>	<b>4,225</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>339,650</b>	<b>3,122</b>	<b>(3,837)</b>	<b>438,457</b>	<b>(123,348)</b>	<b>(95,887)</b>	<b>(137,255)</b>	<b>5,980,255</b>	<b>574,716</b>	<b>28,466</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$339,650</b>	<b>\$3,122</b>	<b>\$(3,837)</b>	<b>\$438,457</b>	<b>\$(123,348)</b>	<b>\$(95,887)</b>	<b>\$(137,255)</b>	<b>\$5,980,255</b>	<b>\$574,716</b>	<b>\$28,466</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Desert Water Agency	Devonshire County Sanitation District (San Mateo)	Donner Summit Public Utility District	Dos Palos Area Wastewater Treatment and Disposal System	Dublin San Ramon Service District	Earlmarl Public Utility District	East Bay Dischargers Authority	East Bay Municipal Utility District	East Independence Sanitary District (Inyo)	East Niles Community Services District
<b>Operating Revenues</b>										
Service Charges	\$—	\$235,467	\$1,433,678	\$747,859	\$16,408,731	\$328,281	\$2,736,734	\$48,359,000	\$5,912	\$1,222,224
Connection Fees	80,776	—	11,000	—	7,302,104	—	—	—	—	71,238
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	9,120	—	—	—	2,969,803	349	21,424	7,995,000	—	1,437
Sales	416,321	—	—	—	—	—	51,000	—	—	—
<b>Total Operating Revenues</b>	<b>506,217</b>	<b>235,467</b>	<b>1,444,678</b>	<b>747,859</b>	<b>26,680,638</b>	<b>328,630</b>	<b>2,809,158</b>	<b>56,354,000</b>	<b>5,912</b>	<b>1,294,899</b>
<b>Operating Expenses</b>										
Sewage Collection	365,192	31,323	82,053	505,359	1,844,431	85,891	—	12,859,000	2,604	—
Sewage Treatment	—	—	615,938	—	11,696,184	—	—	12,622,000	—	362,592
Sewage Disposal	—	—	19,015	—	4,425,321	—	2,452,872	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	8,999,000	—	—
Administration and General	18,532	19,445	515,810	15,182	1,341,704	164,388	721,978	7,165,000	1,960	—
Depreciation and Amortization	476,026	—	297,895	141,259	4,560,216	63,950	898,547	13,605,000	—	200,000
Other Operating Expenses	—	8,405	—	17,285	155,070	—	—	—	—	522,845
<b>Total Operating Expenses</b>	<b>859,750</b>	<b>59,173</b>	<b>1,530,711</b>	<b>679,085</b>	<b>24,022,926</b>	<b>314,229</b>	<b>4,073,397</b>	<b>55,250,000</b>	<b>4,564</b>	<b>1,085,437</b>
<b>Operating Income (Loss)</b>	<b>(353,533)</b>	<b>176,294</b>	<b>(86,033)</b>	<b>68,774</b>	<b>2,657,712</b>	<b>14,401</b>	<b>(1,264,239)</b>	<b>1,104,000</b>	<b>1,348</b>	<b>209,462</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,568	5,487	1,045	2,162	301,078	10,620	29,041	1,197,000	637	9,831
Rents, Leases, and Franchises	—	—	—	—	—	2,100	—	41,000	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	24,075	109,081	—	—	9,026	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	4,036,000	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10,877	47	—	—	18	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	156	844	—	—	132	—	85,000	—	—
Other Governmental Agencies	—	—	260,323	—	—	11,216	411,248	—	—	—
Other Non-Operating Revenues	—	—	14,701	—	1,010,920	—	379,558	738,000	—	—
<b>Total Non-Operating Revenues</b>	<b>1,568</b>	<b>40,595</b>	<b>386,041</b>	<b>2,162</b>	<b>1,311,998</b>	<b>33,112</b>	<b>819,847</b>	<b>6,097,000</b>	<b>637</b>	<b>9,831</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	146,172	141,685	1,684,269	—	—	11,519,000	—	54,018
Other Non-Operating Expenses	880	—	—	—	5,225	—	411,248	158,000	—	—
<b>Total Non-Operating Expenses</b>	<b>880</b>	<b>—</b>	<b>146,172</b>	<b>141,685</b>	<b>1,689,494</b>	<b>—</b>	<b>411,248</b>	<b>11,677,000</b>	<b>—</b>	<b>54,018</b>
<b>Non-Operating Income (Loss)</b>	<b>688</b>	<b>40,595</b>	<b>239,869</b>	<b>(139,523)</b>	<b>(377,496)</b>	<b>33,112</b>	<b>408,599</b>	<b>(5,580,000)</b>	<b>637</b>	<b>(44,187)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(352,845)</b>	<b>216,889</b>	<b>153,836</b>	<b>(70,749)</b>	<b>2,280,216</b>	<b>47,513</b>	<b>(855,640)</b>	<b>(4,476,000)</b>	<b>1,985</b>	<b>165,275</b>
<b>Operating Transfers In</b>										
Operating Transfers In	—	—	—	—	—	—	—	12,607,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(352,845)</b>	<b>\$216,889</b>	<b>\$153,836</b>	<b>\$(70,749)</b>	<b>\$2,280,216</b>	<b>\$47,513</b>	<b>\$(855,640)</b>	<b>\$8,131,000</b>	<b>\$1,985</b>	<b>\$165,275</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	East Orosi Community Services District	East Olaj Mesa Sewer Maintenance District	East Palo Alto Sanitary District (San Mateo)	East Quincy Community Services District	East Valley Water District	Eastern Municipal Water District	Eastern Sierra Community Services District	Edgemont Community Services District	El Dorado Irrigation District	El Macero County Service Area (Yolo)
<b>Operating Revenues</b>										
Service Charges	\$49,762	\$29,578	\$3,518,066	\$608,015	\$9,174,300	\$61,885,298	\$766,858	\$252,831	\$16,128,341	\$—
Connection Fees	—	—	—	—	—	9,149,090	—	—	1,219,609	—
Service Type Assessment	—	—	—	2,322	—	—	—	—	—	193,293
Other Services	2,211	9,973	231,652	375	12,976	1,602,170	14,952	2,000	—	—
Sales	—	—	—	—	—	4,052,665	—	—	—	—
<b>Total Operating Revenues</b>	<b>51,973</b>	<b>39,551</b>	<b>3,749,718</b>	<b>610,712</b>	<b>9,187,276</b>	<b>76,689,223</b>	<b>781,810</b>	<b>254,831</b>	<b>17,347,950</b>	<b>193,293</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	474,244	11,497,673	20,525	112,224	4,854,229	210,000
Sewage Treatment	14,716	—	1,053,991	264,048	5,665,046	29,802,490	327,616	—	11,212,450	—
Sewage Disposal	—	41,315	—	—	—	—	432	267,868	—	—
Solid Waste Disposal	—	—	—	—	—	3,823,623	—	—	—	—
Administration and General	25,765	—	952,750	255,647	2,621,931	14,543,367	311,939	302,133	64,314	10,356
Depreciation and Amortization	25,416	20,138	362,782	208,311	619,273	31,922,490	191,034	114,961	5,715,409	2,060
Other Operating Expenses	—	—	839,365	—	—	4,389,282	—	—	3,429,860	—
<b>Total Operating Expenses</b>	<b>65,897</b>	<b>61,453</b>	<b>3,208,888</b>	<b>728,006</b>	<b>9,380,494</b>	<b>95,978,925</b>	<b>851,546</b>	<b>797,186</b>	<b>25,276,262</b>	<b>222,416</b>
<b>Operating Income (Loss)</b>	<b>(13,924)</b>	<b>(21,902)</b>	<b>540,830</b>	<b>(117,294)</b>	<b>(193,218)</b>	<b>(19,289,702)</b>	<b>(69,736)</b>	<b>(542,355)</b>	<b>(7,928,312)</b>	<b>(29,123)</b>
<b>Non-Operating Revenues</b>										
Interest Income	601	6,043	112,640	4,973	35,085	6,618,675	18,653	63,541	732,242	5,693
Rents, Leases, and Franchises	—	—	—	—	—	—	—	524,544	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	460,761	—	—	6,336,202	—	481,397	4,218,227	19,710
Voter Approved Taxes	—	—	—	—	—	2,651,281	—	—	—	—
Property Assessments	—	—	—	134,870	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	267,412	—	7,698	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	1,183,534	—	—	—	8
State	—	—	5,000	—	—	110,732	—	6,725	22,018	208
Other Governmental Agencies	—	—	—	—	—	246,717	—	45,544	—	—
Other Non-Operating Revenues	—	—	—	—	2,081	1,834,419	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>601</b>	<b>6,043</b>	<b>578,401</b>	<b>139,843</b>	<b>37,166</b>	<b>19,248,972</b>	<b>18,653</b>	<b>1,129,449</b>	<b>4,972,487</b>	<b>25,619</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,167	—	115,302	62,298	1,056	17,838,890	—	—	5,410,670	—
Other Non-Operating Expenses	—	—	—	—	—	3,453,705	—	4,000	17,515	—
<b>Total Non-Operating Expenses</b>	<b>2,167</b>	<b>—</b>	<b>115,302</b>	<b>62,298</b>	<b>1,056</b>	<b>21,292,595</b>	<b>—</b>	<b>4,000</b>	<b>5,428,185</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(1,566)</b>	<b>6,043</b>	<b>463,099</b>	<b>77,545</b>	<b>36,110</b>	<b>(2,043,623)</b>	<b>18,653</b>	<b>1,125,449</b>	<b>(455,698)</b>	<b>25,619</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(15,490)</b>	<b>(15,859)</b>	<b>1,003,929</b>	<b>(39,749)</b>	<b>(157,108)</b>	<b>(21,333,325)</b>	<b>(51,083)</b>	<b>583,094</b>	<b>(8,384,010)</b>	<b>(3,504)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	259,660	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(15,490)</b>	<b>\$(15,859)</b>	<b>\$1,003,929</b>	<b>\$(39,749)</b>	<b>\$(157,108)</b>	<b>\$(21,333,325)</b>	<b>\$(51,083)</b>	<b>\$583,094</b>	<b>\$(8,124,350)</b>	<b>\$(3,504)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	El Toro Water District	Elsinore Valley Municipal Water District	Embarcadero Municipal Improvement District	Emerald Bay Service District	Emerald Lake Heights Sewer Maintenance District	Empire Sanitary District (Stanislaus)	Encina Wastewater Authority	Esparto Community Services District	Estero Municipal Improvement District	Fair Oaks Sewer Maintenance District (San Mateo)
<b>Operating Revenues</b>										
Service Charges	\$6,977,728	\$19,665,477	\$—	\$—	\$1,311,005	\$74,074	\$13,148,783	\$408,805	\$6,538,802	\$4,407,799
Connection Fees	—	3,078,353	—	—	—	—	—	—	—	21,871
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,069,557	1,182,695	—	—	6,337	—	—	—	58,012	59,671
Sales	105,011	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>8,152,296</b>	<b>23,926,525</b>	<b>—</b>	<b>—</b>	<b>1,317,342</b>	<b>74,074</b>	<b>13,148,783</b>	<b>408,805</b>	<b>6,596,814</b>	<b>4,489,341</b>
<b>Operating Expenses</b>										
Sewage Collection	1,361,506	2,377,266	—	—	171,467	—	1,517,552	314,257	2,408,829	541,129
Sewage Treatment	2,980,001	6,758,249	—	—	852,473	173,071	9,109,685	—	1,964,180	2,593,140
Sewage Disposal	—	—	—	122,867	—	—	333,949	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	2,151,940	—	—	—
Administration and General	1,461,962	3,918,761	142,666	555,675	121,937	57,691	86,310	73,905	920,231	800,508
Depreciation and Amortization	1,699,354	4,856,827	16,935	97,634	—	—	3,896,846	58,932	895,633	170,154
Other Operating Expenses	—	—	—	784,929	44,962	—	—	—	—	151,729
<b>Total Operating Expenses</b>	<b>7,502,823</b>	<b>17,911,103</b>	<b>159,601</b>	<b>1,561,105</b>	<b>1,190,839</b>	<b>230,762</b>	<b>17,096,282</b>	<b>447,094</b>	<b>6,188,873</b>	<b>4,256,660</b>
<b>Operating Income (Loss)</b>	<b>649,473</b>	<b>6,015,422</b>	<b>(159,601)</b>	<b>(1,561,105)</b>	<b>126,503</b>	<b>(156,688)</b>	<b>(3,947,499)</b>	<b>(38,289)</b>	<b>407,941</b>	<b>232,681</b>
<b>Non-Operating Revenues</b>										
Interest Income	49,591	660,312	5,770	80,348	11,782	2,005	75,992	5,537	194,988	54,404
Rents, Leases, and Franchises	54,028	—	1,683	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	220,264	—	209,036	1,263,360	20,637	16,646	—	18,796	—	360,306
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9,632	—	7,462	1,330	21	42	—	2	—	167,765
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	10	—	357	—	—
State	307	—	1,445	36,131	92	275	—	564	—	2,410
Other Governmental Agencies	—	853,922	—	—	—	5,918	—	—	—	—
Other Non-Operating Revenues	47,384	—	—	23,525	—	20,450	—	—	—	362
<b>Total Non-Operating Revenues</b>	<b>381,206</b>	<b>1,514,234</b>	<b>225,396</b>	<b>1,404,694</b>	<b>32,532</b>	<b>45,346</b>	<b>75,992</b>	<b>25,256</b>	<b>194,988</b>	<b>585,247</b>
<b>Non-Operating Expenses</b>										
Interest Expense	323,505	—	—	—	—	—	—	61,233	—	—
Other Non-Operating Expenses	—	193,193	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>323,505</b>	<b>193,193</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>61,233</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>57,701</b>	<b>1,321,041</b>	<b>225,396</b>	<b>1,404,694</b>	<b>32,532</b>	<b>45,346</b>	<b>75,992</b>	<b>(35,977)</b>	<b>194,988</b>	<b>585,247</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>707,174</b>	<b>7,336,463</b>	<b>65,795</b>	<b>(156,411)</b>	<b>159,035</b>	<b>(111,342)</b>	<b>(3,871,507)</b>	<b>(74,266)</b>	<b>602,929</b>	<b>817,928</b>
<b>Operating Transfers In</b>	—	—	—	—	—	—	—	491	280,565	—
<b>Operating Transfers Out</b>	707,174	—	—	—	—	—	—	—	280,565	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$7,336,463</b>	<b>\$65,795</b>	<b>\$(156,411)</b>	<b>\$159,035</b>	<b>\$(111,342)</b>	<b>\$(3,871,507)</b>	<b>\$(73,775)</b>	<b>\$602,929</b>	<b>\$817,928</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Fairbanks Ranch Community Services District	Fairfield-Suisun Sewer District	Fall River Mills Community Services District	Fallbrook Public Utility District	Fiddletown Community Services District	Fieldbrook Community Services District	Firestone Garbage Disposal District	Ford City-Taft Heights County Sanitation District (Kern)	Forestville Water District	Fort Bragg Municipal Imp District No. 1
<b>Operating Revenues</b>										
Service Charges	\$675,469	\$19,482,080	\$101,326	\$4,433,766	\$14,775	\$162,295	\$5,366,391	\$12,311	\$645,262	\$2,198,343
Connection Fees	—	990,084	—	100,483	—	5,487	—	—	10,492	7,204
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	9,558	—	15,242	—	—	—	62,178	—	289,287
Sales	—	—	—	—	—	—	—	—	—	502
<b>Total Operating Revenues</b>	<b>675,469</b>	<b>20,481,722</b>	<b>101,326</b>	<b>4,549,491</b>	<b>14,775</b>	<b>167,782</b>	<b>5,366,391</b>	<b>74,489</b>	<b>655,754</b>	<b>2,495,336</b>
<b>Operating Expenses</b>										
Sewage Collection	313,564	2,384,373	1,392	871,981	—	81,887	—	125,646	—	83,451
Sewage Treatment	—	12,340,773	7,441	998,853	—	—	—	348,000	419,605	1,145,894
Sewage Disposal	—	—	—	753,521	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	145,433	1,821,312	72,386	1,539,276	2,600	62,654	7,149,135	86,493	89,271	849,960
Depreciation and Amortization	146,020	5,798,862	15,588	888,261	—	77,805	—	53,551	292,052	312,972
Other Operating Expenses	—	445,842	—	—	7,966	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>605,017</b>	<b>22,791,162</b>	<b>96,807</b>	<b>5,051,892</b>	<b>10,566</b>	<b>222,346</b>	<b>7,149,135</b>	<b>613,690</b>	<b>800,928</b>	<b>2,392,277</b>
<b>Operating Income (Loss)</b>	<b>70,452</b>	<b>(2,309,440)</b>	<b>4,519</b>	<b>(502,401)</b>	<b>4,209</b>	<b>(54,564)</b>	<b>(1,782,744)</b>	<b>(539,201)</b>	<b>(145,174)</b>	<b>103,059</b>
<b>Non-Operating Revenues</b>										
Interest Income	15,018	124,513	—	159,350	—	1,750	84,027	36,629	2,658	404
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	10,327	745,032	—	—	1,801,880	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	429,370	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	164,440	10,163	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	200	8,000	—	—	15,735	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	5,006	338,784	—	—	—	186	—	—	—	15,000
<b>Total Non-Operating Revenues</b>	<b>20,024</b>	<b>463,297</b>	<b>10,527</b>	<b>912,382</b>	<b>—</b>	<b>1,936</b>	<b>2,066,082</b>	<b>476,162</b>	<b>2,658</b>	<b>15,404</b>
<b>Non-Operating Expenses</b>										
Interest Expense	15,122	767,165	5,218	258,601	—	814	—	—	131,230	33,925
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>15,122</b>	<b>767,165</b>	<b>5,218</b>	<b>258,601</b>	<b>—</b>	<b>814</b>	<b>—</b>	<b>—</b>	<b>131,230</b>	<b>33,925</b>
<b>Non-Operating Income (Loss)</b>	<b>4,902</b>	<b>(303,868)</b>	<b>5,309</b>	<b>653,781</b>	<b>—</b>	<b>1,122</b>	<b>2,066,082</b>	<b>476,162</b>	<b>(128,572)</b>	<b>(18,521)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>75,354</b>	<b>(2,613,308)</b>	<b>9,828</b>	<b>151,380</b>	<b>4,209</b>	<b>(53,442)</b>	<b>283,338</b>	<b>(63,039)</b>	<b>(273,746)</b>	<b>84,538</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$75,354</b>	<b>\$(2,613,308)</b>	<b>\$9,828</b>	<b>\$151,380</b>	<b>\$4,209</b>	<b>\$(53,442)</b>	<b>\$283,338</b>	<b>\$(63,039)</b>	<b>\$(273,746)</b>	<b>\$84,538</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Franklin County Water District	Freedom County Sanitation District (Santa Cruz)	Fresno County Water Works No. 38	Fresno County Water Works No. 40	Fresno County Water Works No. 41	Galt Capital Improvements Authority	Garberville Sanitary District (Humboldt)	Garden Grove Sanitary District (Orange)	Georgetown Divide Public Utility District	Gold Mountain Community Services District
<b>Operating Revenues</b>										
Service Charges	\$658,788	\$658,737	\$33,518	\$18,688	\$130,847	\$—	\$265,816	\$14,298,025	\$320,845	\$93,076
Connection Fees	7,100	—	—	—	—	—	—	9,993	—	2,000
Service Type Assessment	—	—	4,894	532	—	—	4,265	—	—	—
Other Services	15,897	503	—	—	—	—	4,086	—	22,750	135,825
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>681,785</b>	<b>659,240</b>	<b>38,412</b>	<b>19,220</b>	<b>130,847</b>	<b>—</b>	<b>274,167</b>	<b>14,308,018</b>	<b>343,595</b>	<b>230,901</b>
<b>Operating Expenses</b>										
Sewage Collection	240,621	—	2,792	1,232	74,514	—	25,675	3,580,488	—	9,484
Sewage Treatment	10,239	399,478	24,720	27,590	117,811	—	44,103	—	—	15,009
Sewage Disposal	—	—	1,396	616	5,274	—	—	—	195,038	—
Solid Waste Disposal	—	—	—	—	—	—	—	6,578,536	—	—
Administration and General	216,712	—	6,481	5,696	70,003	—	119,751	1,257,782	34,418	98,001
Depreciation and Amortization	120,459	150,555	—	4,367	96,299	—	64,962	1,182,677	32,128	22,655
Other Operating Expenses	—	—	7,821	—	7,403	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>588,031</b>	<b>550,033</b>	<b>43,210</b>	<b>39,501</b>	<b>371,304</b>	<b>—</b>	<b>254,491</b>	<b>12,599,483</b>	<b>261,584</b>	<b>145,149</b>
<b>Operating Income (Loss)</b>	<b>93,754</b>	<b>109,207</b>	<b>(4,798)</b>	<b>(20,281)</b>	<b>(240,457)</b>	<b>—</b>	<b>19,676</b>	<b>1,708,535</b>	<b>82,011</b>	<b>85,752</b>
<b>Non-Operating Revenues</b>										
Interest Income	27,292	25,601	178	386	16,604	15,623	2,451	971,669	904	4,706
Rents, Leases, and Franchises	—	—	—	—	—	—	—	247,736	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	40,908	—	9,197	14,268	56,598	—	19,990	2,119,268	—	—
Voter Approved Taxes	—	—	—	—	31,836	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	86	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	86,638	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	400	—	147	218	1,283	—	501,828	19,043	—	—
Other Governmental Agencies	—	—	—	—	—	315,000	—	2,118,633	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	5,406	58,045	—
<b>Total Non-Operating Revenues</b>	<b>68,600</b>	<b>25,601</b>	<b>9,522</b>	<b>14,872</b>	<b>106,321</b>	<b>330,623</b>	<b>524,355</b>	<b>5,568,393</b>	<b>58,949</b>	<b>4,706</b>
<b>Non-Operating Expenses</b>										
Interest Expense	40,058	—	—	—	—	—	6,704	1,060,866	—	428
Other Non-Operating Expenses	—	—	—	—	—	311,816	—	126,073	—	38,902
<b>Total Non-Operating Expenses</b>	<b>40,058</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>311,816</b>	<b>6,704</b>	<b>1,186,939</b>	<b>—</b>	<b>39,330</b>
<b>Non-Operating Income (Loss)</b>	<b>28,542</b>	<b>25,601</b>	<b>9,522</b>	<b>14,872</b>	<b>106,321</b>	<b>18,807</b>	<b>517,651</b>	<b>4,381,454</b>	<b>58,949</b>	<b>(34,624)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>122,296</b>	<b>134,808</b>	<b>4,724</b>	<b>(5,409)</b>	<b>(134,136)</b>	<b>18,807</b>	<b>537,327</b>	<b>6,089,989</b>	<b>140,960</b>	<b>51,128</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$122,296</b>	<b>\$134,808</b>	<b>\$4,724</b>	<b>\$(5,409)</b>	<b>\$(134,136)</b>	<b>\$18,807</b>	<b>\$537,327</b>	<b>\$6,089,989</b>	<b>\$140,960</b>	<b>\$51,128</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Golden Valley Municipal Water District	Goleta Sanitary District (Santa Barbara)	Goleta West Sanitary District (Santa Barbara)	Goshen Community Services District	Granada Sanitary District (San Mateo)	Graton Community Services District	Grayson Community Services District	Grenada Sanitary District (Siskiyou)	Grizzly Lake Resort Improvement District	Groveland Community Services District
<b>Operating Revenues</b>										
Service Charges	\$151,986	\$8,204,272	\$2,361,468	\$793,403	\$975,807	\$824,353	\$3,086	\$44,648	\$111,746	\$1,414,648
Connection Fees	—	30,923	7,320	—	28,200	23,390	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	405,922
Other Services	—	1,938,988	97,107	122,446	—	882	—	—	28,553	7,940
Sales	—	—	—	—	—	—	—	—	—	17,033
<b>Total Operating Revenues</b>	<b>151,986</b>	<b>10,174,183</b>	<b>2,465,895</b>	<b>915,849</b>	<b>1,004,007</b>	<b>848,625</b>	<b>3,086</b>	<b>44,648</b>	<b>140,299</b>	<b>1,845,543</b>
<b>Operating Expenses</b>										
Sewage Collection	42,130	1,183,772	564,223	—	242,424	10,237	—	—	70,114	552,494
Sewage Treatment	41,200	3,553,632	1,342,843	209,046	1,038,290	111,444	78,170	—	38,752	362,576
Sewage Disposal	—	6,753	—	—	—	42,369	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	32,432	1,122,604	636,183	557,566	745,278	517,781	8,685	8,400	131,573	382,529
Depreciation and Amortization	14,773	1,767,281	1,160,895	140,673	215,105	139,549	24,038	365,454	1,675	531,385
Other Operating Expenses	—	316,591	774,486	—	—	—	—	29,753	—	—
<b>Total Operating Expenses</b>	<b>130,535</b>	<b>7,950,633</b>	<b>4,478,630</b>	<b>907,285</b>	<b>2,241,097</b>	<b>821,380</b>	<b>110,893</b>	<b>403,607</b>	<b>242,114</b>	<b>1,828,984</b>
<b>Operating Income (Loss)</b>	<b>21,451</b>	<b>2,223,550</b>	<b>(2,012,735)</b>	<b>8,564</b>	<b>(1,237,090)</b>	<b>27,245</b>	<b>(107,807)</b>	<b>(358,959)</b>	<b>(101,815)</b>	<b>16,559</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	114,027	1,057,630	37,902	28,398	12,989	1,374	1,638	219	40,412
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	4,213
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	8,331	112,313	1,663,352	—	707,836	—	2,790	—	19,204	—
Voter Approved Taxes	—	—	—	—	—	19,210	—	—	—	—
Property Assessments	—	—	—	17,429	—	—	93,750	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	160	—	—	—	6	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	1,193,065	1	—	—	—
State	35	708	13,562	—	7,150	439,248	46	—	180	—
Other Governmental Agencies	—	—	—	53,000	—	—	1,766	—	—	—
Other Non-Operating Revenues	—	146,106	—	—	63,429	—	6,255	1,968	—	—
<b>Total Non-Operating Revenues</b>	<b>8,366</b>	<b>373,154</b>	<b>2,734,704</b>	<b>108,331</b>	<b>806,813</b>	<b>1,664,512</b>	<b>105,988</b>	<b>3,606</b>	<b>19,603</b>	<b>44,625</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,425	20,526	—	120,937	28,772	5,558	11,725	3,371	—	216,983
Other Non-Operating Expenses	—	—	—	—	260,000	—	—	19,667	—	—
<b>Total Non-Operating Expenses</b>	<b>4,425</b>	<b>20,526</b>	<b>—</b>	<b>120,937</b>	<b>288,772</b>	<b>5,558</b>	<b>11,725</b>	<b>23,038</b>	<b>—</b>	<b>216,983</b>
<b>Non-Operating Income (Loss)</b>	<b>3,941</b>	<b>352,628</b>	<b>2,734,704</b>	<b>(12,606)</b>	<b>518,041</b>	<b>1,658,954</b>	<b>94,263</b>	<b>(19,432)</b>	<b>19,603</b>	<b>(172,358)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>25,392</b>	<b>2,576,178</b>	<b>721,969</b>	<b>(4,042)</b>	<b>(719,049)</b>	<b>1,686,199</b>	<b>(13,544)</b>	<b>(378,391)</b>	<b>(82,212)</b>	<b>(155,799)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	3,542
Operating Transfers Out	4,183	—	—	—	—	—	—	—	—	3,542
<b>Net Income (Loss)</b>	<b>\$21,209</b>	<b>\$2,576,178</b>	<b>\$721,969</b>	<b>\$(4,042)</b>	<b>\$(719,049)</b>	<b>\$1,686,199</b>	<b>\$(13,544)</b>	<b>\$(378,391)</b>	<b>\$(82,212)</b>	<b>\$(155,799)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Guadalupe Valley Municipal Improvement District	Gualala Community Services District	Half Moon Bay Sanitary District (San Mateo)	Hamilton City Community Service District	Happy Camp Sanitary District (Siskiyou)	Harbor Industrial Sewer Maintenance District (San Mateo)	Heather Glen Community Services District	Heber Public Utility District	Helendale Community Services District	Heritage Ranch Community Services District
<b>Operating Revenues</b>										
Service Charges	\$527,576	\$408,056	\$—	\$216,806	\$126,687	\$67,411	\$5,760	\$1,331,065	\$1,285,786	\$444,541
Connection Fees	—	—	—	100	—	341	—	—	103,173	32,122
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	39,270	—	—	—	1,100	—	21,388	4,434	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>527,576</b>	<b>447,326</b>	<b>—</b>	<b>216,906</b>	<b>126,687</b>	<b>68,852</b>	<b>5,760</b>	<b>1,352,453</b>	<b>1,393,393</b>	<b>476,663</b>
<b>Operating Expenses</b>										
Sewage Collection	393,986	85,334	—	—	—	3,628	4,916	—	169,302	29,202
Sewage Treatment	—	202,148	—	—	—	—	—	703,560	307,344	64,244
Sewage Disposal	—	—	—	114,724	130,421	—	—	—	—	23,361
Solid Waste Disposal	—	—	—	—	—	—	—	392,609	—	—
Administration and General	237,667	90,396	—	109,097	46,310	14,971	—	96,698	395,446	9,208
Depreciation and Amortization	126,580	282,443	—	14,527	76,373	1,404	—	301,783	—	145,468
Other Operating Expenses	—	—	—	—	1,260	2,504	—	32,250	—	229,274
<b>Total Operating Expenses</b>	<b>758,233</b>	<b>660,321</b>	<b>—</b>	<b>238,348</b>	<b>254,364</b>	<b>22,507</b>	<b>4,916</b>	<b>1,526,900</b>	<b>872,092</b>	<b>500,757</b>
<b>Operating Income (Loss)</b>	<b>(230,657)</b>	<b>(212,995)</b>	<b>—</b>	<b>(21,442)</b>	<b>(127,677)</b>	<b>46,345</b>	<b>844</b>	<b>(174,447)</b>	<b>521,301</b>	<b>(24,094)</b>
<b>Non-Operating Revenues</b>										
Interest Income	(1,329)	5,738	80	1,446	6,783	7,627	—	5,027	—	2,275
Rents, Leases, and Franchises	—	—	—	—	—	—	—	19,286	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	12,350	22,802	8,090	—	199,003	—	72,781
Voter Approved Taxes	—	—	—	—	28,634	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	21,701	—
Prior Year and Penalties	—	—	—	—	—	3,579	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	163	2,121	51	—	2,187	—	667
Other Governmental Agencies	—	—	—	10,816	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	1,613	155	—	—	19,061	—	—
<b>Total Non-Operating Revenues</b>	<b>(1,329)</b>	<b>5,738</b>	<b>80</b>	<b>26,388</b>	<b>60,495</b>	<b>19,347</b>	<b>—</b>	<b>244,564</b>	<b>21,701</b>	<b>75,723</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	38,054	—	1,299	12,580	—	—	47,337	33,671	—
Other Non-Operating Expenses	—	11,382	—	1,908	—	—	—	256	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>49,436</b>	<b>—</b>	<b>3,207</b>	<b>12,580</b>	<b>—</b>	<b>—</b>	<b>47,593</b>	<b>33,671</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(1,329)</b>	<b>(43,698)</b>	<b>80</b>	<b>23,181</b>	<b>47,915</b>	<b>19,347</b>	<b>—</b>	<b>196,971</b>	<b>(11,970)</b>	<b>75,723</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(231,986)</b>	<b>(256,693)</b>	<b>80</b>	<b>1,739</b>	<b>(79,762)</b>	<b>65,692</b>	<b>844</b>	<b>22,524</b>	<b>509,331</b>	<b>51,629</b>
<b>Operating Transfers In</b>	—	—	—	12,500	—	—	—	—	—	—
<b>Operating Transfers Out</b>	—	—	—	9,000	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(231,986)</b>	<b>\$(256,693)</b>	<b>\$80</b>	<b>\$5,239</b>	<b>\$(79,762)</b>	<b>\$65,692</b>	<b>\$844</b>	<b>\$22,524</b>	<b>\$509,331</b>	<b>\$51,629</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Herlong Public Utility District	Hesperia County Water District	Hi-Desert Water District	Hidden Valley Lake Community Services District	Hillsborough Public Improvement Corporation	Hilmar County Water District	Hilton Creek Community Services District	Home Garden Community Service District	Home Gardens Sanitary District (Riverside)	Homestead Valley Sanitary District (Marin)
<b>Operating Revenues</b>										
Service Charges	\$—	\$2,627,789	\$—	\$—	\$1,124,829	\$475,691	\$184,047	\$215,162	\$540,423	\$461,113
Connection Fees	—	399,829	—	—	—	—	—	—	2,640	—
Service Type Assessment	—	—	—	5,674	—	—	—	—	—	—
Other Services	—	8,550	—	162,620	—	9,413	73,868	—	527	—
Sales	542,532	—	—	1,582,959	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>542,532</b>	<b>3,036,168</b>	<b>—</b>	<b>1,751,253</b>	<b>1,124,829</b>	<b>485,104</b>	<b>257,915</b>	<b>215,162</b>	<b>543,590</b>	<b>461,113</b>
<b>Operating Expenses</b>										
Sewage Collection	—	2,164,311	—	—	—	222,926	55,207	—	—	252,983
Sewage Treatment	213,816	—	—	—	—	—	128,180	—	296,614	190,382
Sewage Disposal	—	—	—	—	—	44,006	—	80,475	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	100,136	—	—
Administration and General	143,405	—	723,124	178,026	—	150,970	110,053	32,051	427,751	62,255
Depreciation and Amortization	158,990	208,342	—	1,013,215	—	170,745	76,777	—	174,889	30,511
Other Operating Expenses	—	—	—	675,103	—	—	41,748	—	199,752	—
<b>Total Operating Expenses</b>	<b>516,211</b>	<b>2,372,653</b>	<b>723,124</b>	<b>1,866,344</b>	<b>—</b>	<b>588,647</b>	<b>411,965</b>	<b>212,662</b>	<b>1,099,006</b>	<b>536,131</b>
<b>Operating Income (Loss)</b>	<b>26,321</b>	<b>663,515</b>	<b>(723,124)</b>	<b>(115,091)</b>	<b>1,124,829</b>	<b>(103,543)</b>	<b>(154,050)</b>	<b>2,500</b>	<b>(555,416)</b>	<b>(75,018)</b>
<b>Non-Operating Revenues</b>										
Interest Income	32	24,047	—	48,248	—	7,434	1,229	10,569	25,888	3,528
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	20,265
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	55,548	120,353	—	148,062	185,718
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	554	301	—	4,559	847
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	702,073	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>32</b>	<b>24,047</b>	<b>—</b>	<b>750,321</b>	<b>—</b>	<b>63,536</b>	<b>121,883</b>	<b>10,569</b>	<b>178,509</b>	<b>210,358</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,245	—	2,398	—	1,124,829	50,509	279	—	11,590	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>1,245</b>	<b>—</b>	<b>2,398</b>	<b>—</b>	<b>1,124,829</b>	<b>50,509</b>	<b>279</b>	<b>—</b>	<b>11,590</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(1,213)</b>	<b>24,047</b>	<b>(2,398)</b>	<b>750,321</b>	<b>(1,124,829)</b>	<b>13,027</b>	<b>121,604</b>	<b>10,569</b>	<b>166,919</b>	<b>210,358</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>25,108</b>	<b>687,562</b>	<b>(725,522)</b>	<b>635,230</b>	<b>—</b>	<b>(90,516)</b>	<b>(32,446)</b>	<b>13,069</b>	<b>(388,497)</b>	<b>135,340</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	132	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$25,108</b>	<b>\$687,562</b>	<b>\$(725,522)</b>	<b>\$635,098</b>	<b>\$—</b>	<b>\$(90,516)</b>	<b>\$(32,446)</b>	<b>\$13,069</b>	<b>\$(388,497)</b>	<b>\$135,340</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Hopland Public Utility District	Humboldt Community Services District	Humboldt Waste Management Authority	Idyllwild Water District	Imperial Valley Resource Management Agency (IVRMA)	Inland Empire Regional Composting Authority	Inland Empire Utilities Agency	Integrated Waste Management Authority	Ironhouse Sanitary District (Contra Costa)	Irvine Ranch Water District
<b>Operating Revenues</b>										
Service Charges	\$337,462	\$2,671,988	\$9,531,502	\$304,290	\$251,991	\$—	\$43,186,290	\$1,287,797	\$5,757,155	\$5,651,000
Connection Fees	—	13,916	—	—	—	—	1,743,413	—	58,036	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	35,538	—	1,060	—	6,221,784	20,345	6,957	517,581	—
Sales	—	—	—	—	—	798,205	—	—	—	39,692,000
<b>Total Operating Revenues</b>	<b>337,462</b>	<b>2,721,442</b>	<b>9,531,502</b>	<b>305,350</b>	<b>251,991</b>	<b>7,019,989</b>	<b>44,950,048</b>	<b>1,294,754</b>	<b>6,332,772</b>	<b>45,343,000</b>
<b>Operating Expenses</b>										
Sewage Collection	—	820,207	—	4,612	—	—	2,611,206	—	1,323,586	3,402,000
Sewage Treatment	148,299	1,252,900	—	118,702	—	—	19,016,466	—	303,924	10,766,000
Sewage Disposal	—	—	—	36,079	—	—	7,095,706	—	1,234,901	13,637,000
Solid Waste Disposal	—	—	4,984,961	10,492	—	4,122,420	—	—	—	—
Administration and General	63,265	522,075	1,425,661	137,391	126,000	544,450	26,447,009	2,111,706	1,340,375	8,329,000
Depreciation and Amortization	12,570	266,925	1,219,118	60,502	—	1,905,761	20,451,345	—	1,779,263	23,038,000
Other Operating Expenses	—	—	783,665	30,414	126,659	—	—	—	200,000	1,509,000
<b>Total Operating Expenses</b>	<b>224,134</b>	<b>2,862,107</b>	<b>8,413,405</b>	<b>398,192</b>	<b>252,659</b>	<b>6,572,631</b>	<b>75,621,732</b>	<b>2,111,706</b>	<b>6,182,049</b>	<b>60,681,000</b>
<b>Operating Income (Loss)</b>	<b>113,328</b>	<b>(140,665)</b>	<b>1,118,097</b>	<b>(92,842)</b>	<b>(668)</b>	<b>447,358</b>	<b>(30,671,684)</b>	<b>(816,952)</b>	<b>150,723</b>	<b>(15,338,000)</b>
<b>Non-Operating Revenues</b>										
Interest Income	618	20,598	382,300	7,911	668	27,094	1,095,598	5,162	142,356	523,000
Rents, Leases, and Franchises	—	—	90,571	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	118,637	—	—	22,030,820	—	171,754	12,442,000
Voter Approved Taxes	12,006	—	—	—	—	—	161	—	—	7,902,000
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	299,000
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	55	—	—	14	—	—	263,084	981,072	16,688,610	—
Other Governmental Agencies	—	—	4,165	—	—	—	6,794,017	—	—	—
Other Non-Operating Revenues	—	4,177	—	7,955	—	1,229	9,566,180	—	1,375,286	(2,375,000)
<b>Total Non-Operating Revenues</b>	<b>12,679</b>	<b>24,775</b>	<b>477,036</b>	<b>134,517</b>	<b>668</b>	<b>28,323</b>	<b>39,749,860</b>	<b>986,234</b>	<b>18,378,006</b>	<b>18,791,000</b>
<b>Non-Operating Expenses</b>										
Interest Expense	(1,259)	38,109	547,676	2,794	—	—	7,875,958	—	—	5,620,000
Other Non-Operating Expenses	50,246	—	—	76	—	—	2,128,683	—	143,969	937,000
<b>Total Non-Operating Expenses</b>	<b>48,987</b>	<b>38,109</b>	<b>547,676</b>	<b>2,870</b>	<b>—</b>	<b>—</b>	<b>10,004,641</b>	<b>—</b>	<b>143,969</b>	<b>6,557,000</b>
<b>Non-Operating Income (Loss)</b>	<b>(36,308)</b>	<b>(13,334)</b>	<b>(70,640)</b>	<b>131,647</b>	<b>668</b>	<b>28,323</b>	<b>29,745,219</b>	<b>986,234</b>	<b>18,234,037</b>	<b>12,234,000</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>77,020</b>	<b>(153,999)</b>	<b>1,047,457</b>	<b>38,805</b>	<b>—</b>	<b>475,681</b>	<b>(926,465)</b>	<b>169,282</b>	<b>18,384,760</b>	<b>(3,104,000)</b>
<b>Operating Transfers In</b>	—	230,960	—	—	—	—	55,951,668	—	—	170,171,000
<b>Operating Transfers Out</b>	<b>77,020</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>58,730,116</b>	<b>—</b>	<b>—</b>	<b>160,212,000</b>
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$76,961</b>	<b>\$1,047,457</b>	<b>\$38,805</b>	<b>\$—</b>	<b>\$475,681</b>	<b>\$(3,704,913)</b>	<b>\$169,282</b>	<b>\$18,384,760</b>	<b>\$6,855,000</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Ivanhoe Public Utility District	Jamestown Sanitary District (Tuolumne)	Julian County Sanitation District (San Diego)	June Lake Public Utility District	Jurupa Community Services District	Kensington Square Sewer Maintenance District	Kern Sanitation Authority (Kern)	Kettleman City Community Services District	Keyes Community Services District	Kings County Waste Management Authority
<b>Operating Revenues</b>										
Service Charges	\$205,630	\$726,956	\$219,738	\$307,256	\$9,341,271	\$62,800	\$277,363	\$422,506	\$617,930	\$6,616,173
Connection Fees	2,238	1,716	846	8,237	—	—	32,318	—	45,000	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	5	45	125,147	—	560,100	2,500	195	1,865,580
Sales	—	—	—	7,930	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>207,868</b>	<b>728,672</b>	<b>220,589</b>	<b>323,468</b>	<b>9,466,418</b>	<b>62,800</b>	<b>869,781</b>	<b>425,006</b>	<b>663,125</b>	<b>8,481,753</b>
<b>Operating Expenses</b>										
Sewage Collection	52,971	132,560	144,709	72,917	1,805,836	2,571	333,890	46,779	135,872	—
Sewage Treatment	43,768	412,522	10,713	69,966	5,663,781	39,693	1,033,846	70,168	—	—
Sewage Disposal	36,830	116,438	1,329	426	—	—	57,554	35,084	312,772	—
Solid Waste Disposal	—	—	—	—	—	—	—	157,338	—	2,568,935
Administration and General	122,787	191,504	4,445	250,242	1,911,379	4,815	857,380	81,862	133,518	2,146,882
Depreciation and Amortization	33,863	154,119	34,155	136,465	2,341,764	—	377,807	28,544	77,572	—
Other Operating Expenses	—	—	—	280	—	2,110	—	—	—	965,974
<b>Total Operating Expenses</b>	<b>290,219</b>	<b>1,007,143</b>	<b>195,351</b>	<b>530,296</b>	<b>11,722,760</b>	<b>49,189</b>	<b>2,660,477</b>	<b>419,775</b>	<b>659,734</b>	<b>5,681,791</b>
<b>Operating Income (Loss)</b>	<b>(82,351)</b>	<b>(278,471)</b>	<b>25,238</b>	<b>(206,828)</b>	<b>(2,256,342)</b>	<b>13,611</b>	<b>(1,790,696)</b>	<b>5,231</b>	<b>3,391</b>	<b>2,799,962</b>
<b>Non-Operating Revenues</b>										
Interest Income	7,859	14,680	3,086	30,507	242,896	2,146	115,740	18,669	7,378	20,799
Rents, Leases, and Franchises	4,200	—	—	—	10,481	—	80,000	—	—	14,118
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	58,058	95,516	—	311,796	2,251,359	10,057	—	7,966	1,439	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	2,565,404	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	115	—	—	—	—	4,467	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,227	1,543	—	758	21,591	66	—	80	17	—
Other Governmental Agencies	—	—	—	—	474,899	—	—	—	—	—
Other Non-Operating Revenues	2,727	24,305	—	—	495,789	—	38,673	—	—	—
<b>Total Non-Operating Revenues</b>	<b>76,186</b>	<b>136,044</b>	<b>3,086</b>	<b>343,061</b>	<b>3,497,015</b>	<b>16,736</b>	<b>2,799,817</b>	<b>26,715</b>	<b>8,834</b>	<b>34,917</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	4,375	1,541,320	—	—	—	—	260,099
Other Non-Operating Expenses	—	—	—	—	27,060	—	425,016	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,375</b>	<b>1,568,380</b>	<b>—</b>	<b>425,016</b>	<b>—</b>	<b>—</b>	<b>260,099</b>
<b>Non-Operating Income (Loss)</b>	<b>76,186</b>	<b>136,044</b>	<b>3,086</b>	<b>338,686</b>	<b>1,928,635</b>	<b>16,736</b>	<b>2,374,801</b>	<b>26,715</b>	<b>8,834</b>	<b>(225,182)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(6,165)</b>	<b>(142,427)</b>	<b>28,324</b>	<b>131,858</b>	<b>(327,707)</b>	<b>30,347</b>	<b>584,105</b>	<b>31,946</b>	<b>12,225</b>	<b>2,574,780</b>
<b>Operating Transfers In</b>	—	—	—	9,194	—	—	—	—	115,817	—
<b>Operating Transfers Out</b>	—	—	—	—	—	—	—	—	173,425	—
<b>Net Income (Loss)</b>	<b>\$(6,165)</b>	<b>\$(142,427)</b>	<b>\$28,324</b>	<b>\$141,052</b>	<b>\$(327,707)</b>	<b>\$30,347</b>	<b>\$584,105</b>	<b>\$31,946</b>	<b>\$(45,383)</b>	<b>\$2,574,780</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Kingsbury Greens Community Services District	Kirkwood Meadows Public Utilities District	Klamath Community Services District	Knights Landing Community Services District	Laguna County Sanitation District (Santa Barbara)	Lake Arrowhead Community Services District	Lake Berryessa Resort Improvement District	Lake Canyon Community Services District	Lake County Sanitation District	Lake Hemet Municipal Water District
<b>Operating Revenues</b>										
Service Charges	\$—	\$1,274,118	\$16,248	\$91,902	\$6,434,070	\$5,503,209	\$160,987	\$—	\$—	\$746,942
Connection Fees	—	—	—	—	269,337	—	—	—	143,604	—
Service Type Assessment	20,571	—	—	—	—	—	—	—	—	—
Other Services	—	6,302	—	—	127,720	41,062	—	—	—	10,882
Sales	—	—	—	—	—	—	—	—	5,829,172	—
<b>Total Operating Revenues</b>	<b>20,571</b>	<b>1,280,420</b>	<b>16,248</b>	<b>91,902</b>	<b>6,831,127</b>	<b>5,544,271</b>	<b>160,987</b>	<b>—</b>	<b>5,972,776</b>	<b>757,824</b>
<b>Operating Expenses</b>										
Sewage Collection	18,322	12,827	488	95,272	551,523	1,195,334	76,374	—	1,137,914	—
Sewage Treatment	—	344,208	—	—	2,298,013	2,062,228	57,618	—	1,317,456	—
Sewage Disposal	—	—	1,500	—	919,205	369,444	248,348	—	1,283,168	128,081
Solid Waste Disposal	—	140,741	—	—	—	—	—	—	—	—
Administration and General	—	221,896	5,235	26,199	689,404	1,989,693	38,636	43,273	2,123,837	—
Depreciation and Amortization	—	445,887	—	18,653	913,487	1,444,248	41,218	59,892	—	308,622
Other Operating Expenses	1,875	506,660	4,309	—	137,881	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>20,197</b>	<b>1,672,219</b>	<b>11,532</b>	<b>140,124</b>	<b>5,509,513</b>	<b>7,060,947</b>	<b>462,194</b>	<b>103,165</b>	<b>5,862,375</b>	<b>436,703</b>
<b>Operating Income (Loss)</b>	<b>374</b>	<b>(391,799)</b>	<b>4,716</b>	<b>(48,222)</b>	<b>1,321,614</b>	<b>(1,516,676)</b>	<b>(301,207)</b>	<b>(103,165)</b>	<b>110,401</b>	<b>321,121</b>
<b>Non-Operating Revenues</b>										
Interest Income	399	2,765	20	1,988	53,901	112,722	210	11,503	62,734	—
Rents, Leases, and Franchises	—	—	423	—	54,684	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	520,204	202	6,396	—	3,015,753	26,144	—	—	39,366
Voter Approved Taxes	—	—	—	182	—	—	—	—	126,162	—
Property Assessments	—	—	—	—	—	—	161,664	59,700	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	646
Prior Year and Penalties	—	—	—	2	—	—	345	—	75,312	5,527
<b>Intergovernmental</b>										
Federal	—	—	69,638	—	—	—	370,330	—	—	—
State	—	16,089	—	244	267,232	—	120	—	1	573
Other Governmental Agencies	—	—	—	170	—	—	—	—	1,672,847	—
Other Non-Operating Revenues	—	2,046	—	—	26,525	10,001	—	—	186,158	—
<b>Total Non-Operating Revenues</b>	<b>399</b>	<b>541,104</b>	<b>70,283</b>	<b>8,982</b>	<b>402,342</b>	<b>3,138,476</b>	<b>558,813</b>	<b>71,203</b>	<b>2,123,214</b>	<b>46,112</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	25,681	618	500	168,322	820,366	1,998	14,586	31,075	—
Other Non-Operating Expenses	—	42,469	56,696	—	—	—	—	—	—	2,573
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>68,150</b>	<b>57,314</b>	<b>500</b>	<b>168,322</b>	<b>820,366</b>	<b>1,998</b>	<b>14,586</b>	<b>31,075</b>	<b>2,573</b>
<b>Non-Operating Income (Loss)</b>	<b>399</b>	<b>472,954</b>	<b>12,969</b>	<b>8,482</b>	<b>234,020</b>	<b>2,318,110</b>	<b>556,815</b>	<b>56,617</b>	<b>2,092,139</b>	<b>43,539</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>773</b>	<b>81,155</b>	<b>17,685</b>	<b>(39,740)</b>	<b>1,555,634</b>	<b>801,434</b>	<b>255,608</b>	<b>(46,548)</b>	<b>2,202,540</b>	<b>364,660</b>
Operating Transfers In	—	—	—	—	—	—	—	—	57,028	—
Operating Transfers Out	—	—	—	—	—	—	—	—	57,028	49,514
<b>Net Income (Loss)</b>	<b>\$773</b>	<b>\$81,155</b>	<b>\$17,685</b>	<b>\$(39,740)</b>	<b>\$1,555,634</b>	<b>\$801,434</b>	<b>\$255,608</b>	<b>\$(46,548)</b>	<b>\$2,202,540</b>	<b>\$315,146</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lake Oroville Area Public Utility District	Lake Shastina Community Services District	Lakeside County Sanitation District (San Diego)	Lamont Public Utility District	Las Gallinas Valley Sanitary District (Marin)	Las Virgenes Municipal Water District	Lassen County Water Works District No. 1	Laton Community Services District	Le Grand Community Services District	Leavitt Lake Community Service District
<b>Operating Revenues</b>										
Service Charges	\$689,719	\$337,203	\$5,154,463	\$937,571	\$7,592,325	\$15,438,788	\$50,339	\$345,573	\$274,442	\$105,648
Connection Fees	14,760	45,958	13,900	16,631	—	537,800	—	—	2,190	—
Service Type Assessment	44,936	—	—	23,251	—	—	—	—	—	—
Other Services	1,255	—	1,705	—	6,237	34,499	—	—	2,528	—
Sales	—	—	—	—	—	—	—	—	—	2,850
<b>Total Operating Revenues</b>	<b>750,670</b>	<b>383,161</b>	<b>5,170,068</b>	<b>977,453</b>	<b>7,598,562</b>	<b>16,011,087</b>	<b>50,339</b>	<b>345,573</b>	<b>279,160</b>	<b>108,498</b>
<b>Operating Expenses</b>										
Sewage Collection	493,337	240,166	1,175,168	—	1,009,318	503,961	12,334	67,218	—	57,813
Sewage Treatment	—	—	—	135,262	1,400,368	3,112,390	—	110,560	—	—
Sewage Disposal	—	—	2,466,931	262,211	85,210	813,011	—	—	—	30,110
Solid Waste Disposal	—	—	—	—	—	1,592,377	—	91,602	—	—
Administration and General	631,052	53,836	326,478	361,909	1,551,968	4,993,677	40,187	22,967	209,874	32,520
Depreciation and Amortization	605,034	165,345	322,949	240,379	1,839,434	4,644,049	3,000	40,217	91,817	17,827
Other Operating Expenses	—	—	—	—	—	—	4,449	—	—	—
<b>Total Operating Expenses</b>	<b>1,729,423</b>	<b>459,347</b>	<b>4,291,526</b>	<b>999,761</b>	<b>5,886,298</b>	<b>15,659,465</b>	<b>59,970</b>	<b>332,564</b>	<b>301,691</b>	<b>138,270</b>
<b>Operating Income (Loss)</b>	<b>(978,753)</b>	<b>(76,186)</b>	<b>878,542</b>	<b>(22,308)</b>	<b>1,712,264</b>	<b>351,622</b>	<b>(9,631)</b>	<b>13,009</b>	<b>(22,531)</b>	<b>(29,772)</b>
<b>Non-Operating Revenues</b>										
Interest Income	42,266	1,598	212,687	50,442	76,026	477,293	—	535	2,511	127
Rents, Leases, and Franchises	—	—	—	—	25,000	—	—	—	1,500	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	296,148	—	—	—	1,054,291	359,981	—	18,652	6,337	3,814
Voter Approved Taxes	—	—	—	—	—	—	3,200	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	4,088	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	40,772	—	—
State	1,658	—	—	—	4,820	3,174	100	256	97	200
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	390,040	—	—	—	42,826	20,118	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>730,112</b>	<b>1,598</b>	<b>212,687</b>	<b>50,442</b>	<b>1,202,963</b>	<b>864,654</b>	<b>3,300</b>	<b>60,215</b>	<b>10,445</b>	<b>4,141</b>
<b>Non-Operating Expenses</b>										
Interest Expense	205,020	—	—	263,042	361,374	1,422,240	300	—	45,732	—
Other Non-Operating Expenses	—	—	—	—	8,373	341,528	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>205,020</b>	<b>—</b>	<b>—</b>	<b>263,042</b>	<b>369,747</b>	<b>1,763,768</b>	<b>300</b>	<b>—</b>	<b>45,732</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>525,092</b>	<b>1,598</b>	<b>212,687</b>	<b>(212,600)</b>	<b>833,216</b>	<b>(899,114)</b>	<b>3,000</b>	<b>60,215</b>	<b>(35,287)</b>	<b>4,141</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(453,661)</b>	<b>(74,588)</b>	<b>1,091,229</b>	<b>(234,908)</b>	<b>2,545,480</b>	<b>(547,492)</b>	<b>(6,631)</b>	<b>73,224</b>	<b>(57,818)</b>	<b>(25,631)</b>
Operating Transfers In	—	—	—	—	—	993,603	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(453,661)</b>	<b>\$(74,588)</b>	<b>\$1,091,229</b>	<b>\$(234,908)</b>	<b>\$2,545,480</b>	<b>\$446,111</b>	<b>\$(6,631)</b>	<b>\$73,224</b>	<b>\$(57,818)</b>	<b>\$(25,631)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lee Lake Water District	Leland Meadow Water District	Lemon Cove Sanitary District (Tulare)	Lemon Grove County Sanitation District (San Diego)	Lennox Garbage Disposal District	Leucadia Wastewater District	Linda County Water District	Linden County Water District	Livermore-Amador Valley Water Management Agency	Lockeford Community Services District
<b>Operating Revenues</b>										
Service Charges	\$2,291,866	\$26,020	\$3,726	\$5,077,337	\$1,526,383	\$6,557,352	\$1,785,201	\$157,561	\$6,467,582	\$295,407
Connection Fees	3,056	6,000	—	9,318	—	307,518	221,353	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	220,966	—	—	—	—	147,631	—	—	—	3,773
Sales	—	—	—	—	—	384,698	—	—	—	—
<b>Total Operating Revenues</b>	<b>2,515,888</b>	<b>32,020</b>	<b>3,726</b>	<b>5,086,655</b>	<b>1,526,383</b>	<b>7,397,199</b>	<b>2,006,554</b>	<b>157,561</b>	<b>6,467,582</b>	<b>299,180</b>
<b>Operating Expenses</b>										
Sewage Collection	68,232	2,714	—	78,414	—	2,463,484	185,010	84,852	—	73,321
Sewage Treatment	409,393	9,179	—	—	—	2,042,617	185,010	36,365	—	73,321
Sewage Disposal	136,464	600	—	2,257,870	—	—	185,011	—	2,816,992	—
Solid Waste Disposal	68,232	—	—	—	—	—	—	—	—	—
Administration and General	531,463	6,323	4,406	1,127,300	1,455,320	1,419,771	471,893	59,157	416,361	146,642
Depreciation and Amortization	1,006,584	6,005	3,463	278,580	—	2,966,857	673,929	37,494	3,228,205	56,865
Other Operating Expenses	—	6,631	1,101	54,119	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>2,220,368</b>	<b>31,452</b>	<b>8,970</b>	<b>3,796,283</b>	<b>1,455,320</b>	<b>8,892,729</b>	<b>1,700,853</b>	<b>217,868</b>	<b>6,461,558</b>	<b>350,149</b>
<b>Operating Income (Loss)</b>	<b>295,520</b>	<b>568</b>	<b>(5,244)</b>	<b>1,290,372</b>	<b>71,063</b>	<b>(1,495,530)</b>	<b>305,701</b>	<b>(60,307)</b>	<b>6,024</b>	<b>(50,969)</b>
<b>Non-Operating Revenues</b>										
Interest Income	28,776	10	1,611	128,293	6,915	656,587	72,617	3,752	857,794	2,397
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	13,200
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	56,983	—	2,292	—	—	1,187,238	—	25,526	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	19,150	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	13,330	—	—	29	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,087	—	31	—	—	11,787	—	245	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	10,650	715	—	—	—
<b>Total Non-Operating Revenues</b>	<b>86,846</b>	<b>19,160</b>	<b>3,934</b>	<b>128,293</b>	<b>20,245</b>	<b>1,866,262</b>	<b>73,332</b>	<b>29,552</b>	<b>857,794</b>	<b>15,597</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	193,479	1,940	—	6,427,816	—
Other Non-Operating Expenses	—	—	—	—	—	1,103,428	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,296,907</b>	<b>1,940</b>	<b>—</b>	<b>6,427,816</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>86,846</b>	<b>19,160</b>	<b>3,934</b>	<b>128,293</b>	<b>20,245</b>	<b>569,355</b>	<b>71,392</b>	<b>29,552</b>	<b>(5,570,022)</b>	<b>15,597</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>382,366</b>	<b>19,728</b>	<b>(1,310)</b>	<b>1,418,665</b>	<b>91,308</b>	<b>(926,175)</b>	<b>377,093</b>	<b>(30,755)</b>	<b>(5,563,998)</b>	<b>(35,372)</b>
<b>Operating Transfers In</b>	—	—	—	—	—	—	—	—	—	—
<b>Operating Transfers Out</b>	—	—	—	—	—	—	377,093	—	—	—
<b>Net Income (Loss)</b>	<b>\$382,366</b>	<b>\$19,728</b>	<b>\$(1,310)</b>	<b>\$1,418,665</b>	<b>\$91,308</b>	<b>\$(926,175)</b>	<b>\$—</b>	<b>\$(30,755)</b>	<b>\$(5,563,998)</b>	<b>\$(35,372)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Loleta Community Services District	London Community Services District	Lone Pine Community Services District	Los Alamos Community Services District	Los Osos Community Services District	Lost Hills Utility District (Kern)	Madison Community Services District	Maintenance District No. 1 (Fresno)	Maintenance District No. 1 (Mariposa)	Maintenance District No. 19 (Madera)
<b>Operating Revenues</b>										
Service Charges	\$—	\$156,574	\$214,357	\$417,510	\$—	\$124,022	\$119,518	\$20,130	\$65,490	\$76,462
Connection Fees	17,500	—	—	24,648	—	9,498	—	—	—	—
Service Type Assessment	208,089	—	—	—	—	—	—	—	—	—
Other Services	—	3,531	—	—	—	555	—	—	5,911	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>225,589</b>	<b>160,105</b>	<b>214,357</b>	<b>442,158</b>	<b>—</b>	<b>134,075</b>	<b>119,518</b>	<b>20,130</b>	<b>71,401</b>	<b>76,462</b>
<b>Operating Expenses</b>										
Sewage Collection	—	19,005	—	—	62,550	—	82,057	482	—	27,185
Sewage Treatment	164,216	3,507	140,512	139,111	—	53,105	—	4,265	—	54,370
Sewage Disposal	—	14,250	—	—	—	—	—	241	54,939	27,185
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	24,454	53,059	8,666	156,869	105,946	27,986	9,734	1,117	16,440	—
Depreciation and Amortization	17,117	22,629	—	93,675	360	72,050	25,352	—	—	—
Other Operating Expenses	2,388	—	—	—	—	—	—	1,349	—	—
<b>Total Operating Expenses</b>	<b>208,175</b>	<b>112,450</b>	<b>149,178</b>	<b>389,655</b>	<b>168,856</b>	<b>153,141</b>	<b>117,143</b>	<b>7,454</b>	<b>71,379</b>	<b>108,740</b>
<b>Operating Income (Loss)</b>	<b>17,414</b>	<b>47,655</b>	<b>65,179</b>	<b>52,503</b>	<b>(168,856)</b>	<b>(19,066)</b>	<b>2,375</b>	<b>12,676</b>	<b>22</b>	<b>(32,278)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,196	6,076	7,379	1,349	6,584	15,416	636	884	8,216	4,590
Rents, Leases, and Franchises	—	—	—	—	154,038	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	19,523	—	—	30,444	6,641	—	—	—	—	3,413
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,174,786	—	—	—	192,947	—
Special Assessments	—	—	—	—	45,315	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	611,666	—	—	—	—	—	—	—	—
State	249	—	—	1,500	57	—	—	—	—	81
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	423	—	210	1,105	40	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>22,391</b>	<b>617,742</b>	<b>7,589</b>	<b>34,398</b>	<b>1,387,461</b>	<b>15,416</b>	<b>636</b>	<b>884</b>	<b>201,163</b>	<b>8,084</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	4,099	—	19,372	813,159	8,632	—	—	124,211	—
Other Non-Operating Expenses	—	—	—	—	158,359	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>4,099</b>	<b>—</b>	<b>19,372</b>	<b>971,518</b>	<b>8,632</b>	<b>—</b>	<b>—</b>	<b>124,211</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>22,391</b>	<b>613,643</b>	<b>7,589</b>	<b>15,026</b>	<b>415,943</b>	<b>6,784</b>	<b>636</b>	<b>884</b>	<b>76,952</b>	<b>8,084</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>39,805</b>	<b>661,298</b>	<b>72,768</b>	<b>67,529</b>	<b>247,087</b>	<b>(12,282)</b>	<b>3,011</b>	<b>13,560</b>	<b>76,974</b>	<b>(24,194)</b>
<b>Operating Transfers In</b>	—	—	—	—	—	—	66,375	—	—	—
<b>Operating Transfers Out</b>	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$39,805</b>	<b>\$661,298</b>	<b>\$72,768</b>	<b>\$67,529</b>	<b>\$247,087</b>	<b>\$(12,282)</b>	<b>\$69,386</b>	<b>\$13,560</b>	<b>\$76,974</b>	<b>\$(24,194)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 22 (Madera)	Maintenance District No. 24 (Madera)	Maintenance District No. 27 (Madera)	Maintenance District No. 28 (Madera)	Maintenance District No. 3 (Fresno)	Maintenance District No. 36 (Madera)	Maintenance District No. 37 (Madera)	Maintenance District No. 6 (Madera)	Maintenance District No. 7 (Madera)	Maintenance District No. 8 (Madera)
<b>Operating Revenues</b>										
Service Charges	\$1,039,101	\$30,219	\$122,343	\$10,761	\$—	\$1,745	\$53,666	\$33,864	\$48,714	\$149,235
Connection Fees	39,200	—	—	—	—	—	—	—	—	1,100
Service Type Assessment	—	—	—	—	4,688	—	—	—	—	—
Other Services	—	—	—	—	—	—	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>1,078,301</b>	<b>30,219</b>	<b>122,343</b>	<b>10,761</b>	<b>4,688</b>	<b>1,745</b>	<b>53,666</b>	<b>33,864</b>	<b>48,714</b>	<b>150,335</b>
<b>Operating Expenses</b>										
Sewage Collection	240,329	11,931	30,760	1,777	448	824	9,091	12,961	14,205	32,972
Sewage Treatment	480,658	23,863	61,520	3,554	9,913	1,649	18,181	25,921	28,409	65,945
Sewage Disposal	240,328	11,931	30,760	1,777	216	824	9,091	12,961	14,205	32,972
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	34,657	1,780	5,261	405	2,056	262	3,386	1,917	2,042	6,271
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	719	—	—
<b>Total Operating Expenses</b>	<b>995,972</b>	<b>49,505</b>	<b>128,301</b>	<b>7,513</b>	<b>12,633</b>	<b>3,559</b>	<b>39,749</b>	<b>54,479</b>	<b>58,861</b>	<b>138,160</b>
<b>Operating Income (Loss)</b>	<b>82,329</b>	<b>(19,286)</b>	<b>(5,958)</b>	<b>3,248</b>	<b>(7,945)</b>	<b>(1,814)</b>	<b>13,917</b>	<b>(20,615)</b>	<b>(10,147)</b>	<b>12,175</b>
<b>Non-Operating Revenues</b>										
Interest Income	23,628	178	2,025	44	258	—	—	3,154	1,808	2,890
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	99,205	14,596	(884)	1,609	—	—	—	37,413	26,668	8,022
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	709	—	(9)	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,931	355	(24)	34	—	—	—	916	654	159
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>125,473</b>	<b>15,129</b>	<b>1,108</b>	<b>1,687</b>	<b>258</b>	<b>—</b>	<b>—</b>	<b>41,483</b>	<b>29,130</b>	<b>11,071</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	1,508	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,508</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>125,473</b>	<b>15,129</b>	<b>1,108</b>	<b>1,687</b>	<b>258</b>	<b>—</b>	<b>—</b>	<b>41,483</b>	<b>27,622</b>	<b>11,071</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>207,802</b>	<b>(4,157)</b>	<b>(4,850)</b>	<b>4,935</b>	<b>(7,687)</b>	<b>(1,814)</b>	<b>13,917</b>	<b>20,868</b>	<b>17,475</b>	<b>23,246</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$207,802</b>	<b>\$(4,157)</b>	<b>\$(4,850)</b>	<b>\$4,935</b>	<b>\$(7,687)</b>	<b>\$(1,814)</b>	<b>\$13,917</b>	<b>\$20,868</b>	<b>\$17,475</b>	<b>\$23,246</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Malaga County Water District	Malibu Garbage Disposal District	Mammoth County Water District	Manila Community Services District	Marina Coast Water District	Marina Sewer Maintenance District	Mariposa Public Utility District	Markleeville Public Utility District	Maxwell Public Utility District	McCloud Community Services District
<b>Operating Revenues</b>										
Service Charges	\$975,208	\$538,996	\$2,555,101	\$186,234	\$2,161,443	\$1,599,524	\$303,475	\$39,036	\$246,233	\$592,345
Connection Fees	1,090	—	—	2,466	119,707	—	13,650	—	—	4,950
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	17,568	7,336	67,350	—	—	—	—	4,170
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>976,298</b>	<b>538,996</b>	<b>2,572,669</b>	<b>196,036</b>	<b>2,348,500</b>	<b>1,599,524</b>	<b>317,125</b>	<b>39,036</b>	<b>246,233</b>	<b>601,465</b>
<b>Operating Expenses</b>										
Sewage Collection	114,899	—	—	53,562	505,285	—	—	—	191,975	54,667
Sewage Treatment	138,751	—	—	28,115	—	—	397,073	—	22,408	—
Sewage Disposal	—	—	1,395,657	30,822	—	—	—	—	—	—
Solid Waste Disposal	61,220	—	—	—	—	—	—	—	—	206,374
Administration and General	368,188	1,053,238	1,437,143	71,725	678,737	809,312	21,202	8,838	38,288	167,001
Depreciation and Amortization	240,433	—	1,770,300	35,383	657,166	—	88,628	6,167	17,997	286,850
Other Operating Expenses	108,075	—	—	—	—	—	—	23,496	—	—
<b>Total Operating Expenses</b>	<b>1,031,566</b>	<b>1,053,238</b>	<b>4,603,100</b>	<b>219,607</b>	<b>1,841,188</b>	<b>809,312</b>	<b>506,903</b>	<b>38,501</b>	<b>270,668</b>	<b>714,892</b>
<b>Operating Income (Loss)</b>	<b>(55,268)</b>	<b>(514,242)</b>	<b>(2,030,431)</b>	<b>(23,571)</b>	<b>507,312</b>	<b>790,212</b>	<b>(189,778)</b>	<b>535</b>	<b>(24,435)</b>	<b>(113,427)</b>
<b>Non-Operating Revenues</b>										
Interest Income	33	20,438	63,999	1,568	170,962	84,346	9,845	—	3,777	5,764
Rents, Leases, and Franchises	2,400	—	23,897	—	—	—	—	—	520	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	521,151	3,142,843	—	—	—	38,868	—	52,279	—
Voter Approved Taxes	—	—	48,481	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	13,451	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	25,537
Prior Year and Penalties	—	11,469	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	36,199	—	—	—	—	—	—	—	—	—
State	241,858	4,612	7,252	—	—	—	630	—	479	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	2,150	—	9,709	—	17,215	—	10,139	9,500
<b>Total Non-Operating Revenues</b>	<b>280,490</b>	<b>557,670</b>	<b>3,288,622</b>	<b>1,568</b>	<b>180,671</b>	<b>84,346</b>	<b>80,009</b>	<b>—</b>	<b>67,194</b>	<b>40,801</b>
<b>Non-Operating Expenses</b>										
Interest Expense	47,140	—	137,977	—	396,108	—	7,333	—	20,058	58,847
Other Non-Operating Expenses	—	—	—	—	7,902	—	—	1,641	—	—
<b>Total Non-Operating Expenses</b>	<b>47,140</b>	<b>—</b>	<b>137,977</b>	<b>—</b>	<b>404,010</b>	<b>—</b>	<b>7,333</b>	<b>1,641</b>	<b>20,058</b>	<b>58,847</b>
<b>Non-Operating Income (Loss)</b>	<b>233,350</b>	<b>557,670</b>	<b>3,150,645</b>	<b>1,568</b>	<b>(223,339)</b>	<b>84,346</b>	<b>72,676</b>	<b>(1,641)</b>	<b>47,136</b>	<b>(18,046)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>178,082</b>	<b>43,428</b>	<b>1,120,214</b>	<b>(22,003)</b>	<b>283,973</b>	<b>874,558</b>	<b>(117,102)</b>	<b>(1,106)</b>	<b>22,701</b>	<b>(131,473)</b>
Operating Transfers In	—	—	1,551,119	—	—	—	—	—	—	—
Operating Transfers Out	32,146	—	931,396	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$145,936</b>	<b>\$43,428</b>	<b>\$1,739,937</b>	<b>\$(22,003)</b>	<b>\$283,973</b>	<b>\$874,558</b>	<b>\$(117,102)</b>	<b>\$(1,106)</b>	<b>\$22,701</b>	<b>\$(131,473)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	McKinleyville Community Services District	Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino City Community Services District	Mendocino County Waterworks District No. 2	Merced County Regional Waste Management Authority	Mesa Community Services District	Mesa Heights Garbage Disposal District	Midway City Sanitary District (Orange)	Midway Community Services District	Minter Field Airport District
<b>Operating Revenues</b>										
Service Charges	\$1,404,897	\$—	\$530,174	\$132,286	\$8,017,975	\$—	\$1,750,081	\$7,119,827	\$42,156	\$43,833
Connection Fees	107,026	—	21,866	—	—	—	—	11,427	—	—
Service Type Assessment	—	—	82,305	—	—	—	—	—	—	—
Other Services	53,580	—	—	—	134,609	—	—	40,556	1,361	—
Sales	—	—	72	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>1,565,503</b>	<b>—</b>	<b>634,417</b>	<b>132,286</b>	<b>8,152,584</b>	<b>—</b>	<b>1,750,081</b>	<b>7,171,810</b>	<b>43,517</b>	<b>43,833</b>
<b>Operating Expenses</b>										
Sewage Collection	201,670	—	18,974	—	—	—	—	843,124	—	57,862
Sewage Treatment	255,544	—	237,292	90,944	—	510	—	—	—	—
Sewage Disposal	7,114	—	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	13,142	—	—	—	—	2,709,060	—	—
Administration and General	580,335	—	118,051	32,094	5,715,589	—	1,907,218	1,519,484	31,397	—
Depreciation and Amortization	412,230	—	115,903	36,122	1,515,263	—	—	676,182	20,524	—
Other Operating Expenses	147,467	533	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,604,360</b>	<b>533</b>	<b>503,362</b>	<b>159,160</b>	<b>7,230,852</b>	<b>510</b>	<b>1,907,218</b>	<b>5,747,850</b>	<b>51,921</b>	<b>57,862</b>
<b>Operating Income (Loss)</b>	<b>(38,857)</b>	<b>(533)</b>	<b>131,055</b>	<b>(26,874)</b>	<b>921,732</b>	<b>(510)</b>	<b>(157,137)</b>	<b>1,423,960</b>	<b>(8,404)</b>	<b>(14,029)</b>
<b>Non-Operating Revenues</b>										
Interest Income	46,165	—	28,256	1,193	354,576	505	32,267	135,268	4,065	—
Rents, Leases, and Franchises	32,821	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,131	80,729	—	—	—	350,678	1,376,853	7,685	—
Voter Approved Taxes	—	—	26,816	—	—	—	—	—	—	—
Property Assessments	—	—	—	13,320	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	37,576	17,385	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	24	908	—	—	—	3,101	11,639	106	—
Other Governmental Agencies	—	—	—	—	—	—	—	606,159	—	—
Other Non-Operating Revenues	—	—	—	—	244,655	—	—	15,050	—	—
<b>Total Non-Operating Revenues</b>	<b>78,986</b>	<b>2,155</b>	<b>136,709</b>	<b>14,513</b>	<b>599,231</b>	<b>505</b>	<b>423,622</b>	<b>2,162,354</b>	<b>11,856</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	68,300	—	24,242	—	1,634,956	—	—	376,983	—	—
Other Non-Operating Expenses	—	—	166,860	—	44,782	—	—	30,594	46,480	—
<b>Total Non-Operating Expenses</b>	<b>68,300</b>	<b>—</b>	<b>191,102</b>	<b>—</b>	<b>1,679,738</b>	<b>—</b>	<b>—</b>	<b>407,577</b>	<b>46,480</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>10,686</b>	<b>2,155</b>	<b>(54,393)</b>	<b>14,513</b>	<b>(1,080,507)</b>	<b>505</b>	<b>423,622</b>	<b>1,754,777</b>	<b>(34,624)</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(28,171)</b>	<b>1,622</b>	<b>76,662</b>	<b>(12,361)</b>	<b>(158,775)</b>	<b>(5)</b>	<b>266,485</b>	<b>3,178,737</b>	<b>(43,028)</b>	<b>(14,029)</b>
<b>Operating Transfers In</b>	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	42,551	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(70,722)</b>	<b>\$1,622</b>	<b>\$76,662</b>	<b>\$(12,361)</b>	<b>\$(158,775)</b>	<b>\$(5)</b>	<b>\$266,485</b>	<b>\$3,178,737</b>	<b>\$(43,028)</b>	<b>\$(14,029)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Miranda Community Services District	Mission Hills Community Services District	Mission Springs Water District	Mojave Desert and Mountain Integrated Waste Management Authority	Mojave Public Utility District	Mokelumne Hill Sanitary District (Calaveras)	Montalvo Municipal Improvement District	Montara Sanitary District (San Mateo)	Montecito Sanitary District (Santa Barbara)	Monterey Regional Waste Management Authority
<b>Operating Revenues</b>										
Service Charges	\$58,397	\$487,063	\$2,573,374	\$—	\$198,830	\$161,301	\$389,954	\$1,707,473	\$3,831,673	\$—
Connection Fees	2,000	—	—	—	—	—	—	56,186	127,601	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	13,045	—	2,720	30,000	37,729	229,381	23,750	—
Sales	—	—	—	2,449,765	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>60,397</b>	<b>487,063</b>	<b>2,586,419</b>	<b>2,449,765</b>	<b>201,550</b>	<b>191,301</b>	<b>427,683</b>	<b>1,993,040</b>	<b>3,983,024</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	15,268	130,760	139,904	—	43,475	61,725	324,829	83,801	696,543	—
Sewage Treatment	15,268	73,348	1,171,117	—	84,181	17,712	—	1,100,169	1,108,601	—
Sewage Disposal	—	22,530	—	—	—	—	—	—	61,751	—
Solid Waste Disposal	—	12,737	—	1,776,652	—	—	—	—	—	—
Administration and General	5,500	207,779	764,219	260,195	176,102	65,246	305,958	421,397	707,118	—
Depreciation and Amortization	58,829	76,584	1,310,407	—	74,981	47,473	45,410	42,725	732,413	—
Other Operating Expenses	5,930	—	—	318,832	—	—	—	13,301	—	—
<b>Total Operating Expenses</b>	<b>100,795</b>	<b>523,738</b>	<b>3,385,647</b>	<b>2,355,679</b>	<b>378,739</b>	<b>192,156</b>	<b>676,197</b>	<b>1,661,393</b>	<b>3,306,426</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>(40,398)</b>	<b>(36,675)</b>	<b>(799,228)</b>	<b>94,086</b>	<b>(177,189)</b>	<b>(855)</b>	<b>(248,514)</b>	<b>331,647</b>	<b>676,598</b>	<b>—</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,506	18,548	379,033	1,972	—	5,643	18,983	16,508	105,169	245,196
Rents, Leases, and Franchises	—	—	—	—	—	3,151	200	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	726,926	—	—	19,104	268,449	129,334	428,378	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	135	3,051	—	(56)	—
<b>Intergovernmental</b>										
Federal	—	—	578,000	—	—	—	—	—	—	—
State	—	—	4,093	—	—	223	2,569	1,191	2,894	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	126,154	354,217	—	—	19,215	—	11,902	—
<b>Total Non-Operating Revenues</b>	<b>1,506</b>	<b>18,548</b>	<b>1,814,206</b>	<b>356,189</b>	<b>—</b>	<b>28,256</b>	<b>312,467</b>	<b>147,033</b>	<b>548,287</b>	<b>245,196</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	522,986	85,410	—	33,298	—	—	429,219	245,196
Other Non-Operating Expenses	—	16,202	101,104	352,416	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>16,202</b>	<b>624,090</b>	<b>437,826</b>	<b>—</b>	<b>33,298</b>	<b>—</b>	<b>—</b>	<b>429,219</b>	<b>245,196</b>
<b>Non-Operating Income (Loss)</b>	<b>1,506</b>	<b>2,346</b>	<b>1,190,116</b>	<b>(81,637)</b>	<b>—</b>	<b>(5,042)</b>	<b>312,467</b>	<b>147,033</b>	<b>119,068</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(38,892)</b>	<b>(34,329)</b>	<b>390,888</b>	<b>12,449</b>	<b>(177,189)</b>	<b>(5,897)</b>	<b>63,953</b>	<b>478,680</b>	<b>795,666</b>	<b>—</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(38,892)</b>	<b>\$(34,329)</b>	<b>\$390,888</b>	<b>\$12,449</b>	<b>\$(177,189)</b>	<b>\$(5,897)</b>	<b>\$63,953</b>	<b>\$478,680</b>	<b>\$795,666</b>	<b>\$—</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Monterey Regional Waste Management District	Monterey Regional Water Pollution Control Agency District	Moss Landing County Sanitation District (Monterey)	Moulton-Niguel Water District	Mountain House Community Services District	Mountain View Sanitary District (Contra Costa)	Municipal Sewer District No. 1 of the City of Ripon	Murphys Sanitary District (Calaveras)	Murray Park Sewer Maintenance District	Napa Berryessa Resort Improvement District
<b>Operating Revenues</b>										
Service Charges	\$12,641,933	\$15,726,740	\$198,841	\$6,894,386	\$1,510,455	\$5,137,372	\$1,165,340	\$773,933	\$—	\$198,498
Connection Fees	—	588,530	—	4,156	—	145,568	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	42,658	—
Other Services	1,789,856	769,150	—	179,500	—	26,350	43,883	50	—	—
Sales	3,624,903	—	—	5,648,208	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>18,056,692</b>	<b>17,084,420</b>	<b>198,841</b>	<b>12,726,250</b>	<b>1,510,455</b>	<b>5,309,290</b>	<b>1,209,223</b>	<b>773,983</b>	<b>42,658</b>	<b>198,498</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	757,064	—	1,604,242	445,602	74,511	50,908	119,625
Sewage Treatment	—	—	—	8,336,407	—	2,457,706	364,584	130,393	—	117,532
Sewage Disposal	—	—	—	—	1,480,170	52,004	—	93,138	—	124,429
Solid Waste Disposal	9,109,221	—	—	—	—	—	—	—	—	—
Administration and General	3,037,317	3,467,281	195,258	3,171,775	36,926	2,095,770	175,077	322,878	1,822	58,266
Depreciation and Amortization	2,482,864	3,822,747	—	3,756,899	—	—	—	123,468	—	27,849
Other Operating Expenses	2,754,743	11,801,247	—	478,740	—	—	—	—	29,053	23,301
<b>Total Operating Expenses</b>	<b>17,384,145</b>	<b>19,091,275</b>	<b>195,258</b>	<b>16,500,885</b>	<b>1,517,096</b>	<b>6,209,722</b>	<b>985,263</b>	<b>744,388</b>	<b>81,783</b>	<b>471,002</b>
<b>Operating Income (Loss)</b>	<b>672,547</b>	<b>(2,006,855)</b>	<b>3,583</b>	<b>(3,774,635)</b>	<b>(6,641)</b>	<b>(900,432)</b>	<b>223,960</b>	<b>29,595</b>	<b>(39,125)</b>	<b>(272,504)</b>
<b>Non-Operating Revenues</b>										
Interest Income	92,196	70,761	1,789	2,191,038	—	58,360	12,618	3,341	1,758	—
Rents, Leases, and Franchises	84,450	—	—	477,396	—	168,162	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	67,059	11,213,322	—	300,099	75,997	104,229	32,187	35,993
Voter Approved Taxes	—	—	—	3,122,766	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	71,928
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	3,997	363,425	—	—	—	—	34	455
<b>Intergovernmental</b>										
Federal	—	—	—	87,991	—	—	—	—	—	—
State	—	—	449	102,276	—	7,125	591	1,289	5,800	165
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	83,047	226,508	—	388,368	—	69,642	—	18,271	—	—
<b>Total Non-Operating Revenues</b>	<b>259,693</b>	<b>297,269</b>	<b>73,294</b>	<b>17,946,582</b>	<b>—</b>	<b>603,388</b>	<b>89,206</b>	<b>127,130</b>	<b>39,779</b>	<b>108,541</b>
<b>Non-Operating Expenses</b>										
Interest Expense	316,838	845,820	16,300	2,213,503	2,002	34,177	121,070	32,067	—	3,792
Other Non-Operating Expenses	—	—	—	—	—	—	97,768	—	—	—
<b>Total Non-Operating Expenses</b>	<b>316,838</b>	<b>845,820</b>	<b>16,300</b>	<b>2,213,503</b>	<b>2,002</b>	<b>34,177</b>	<b>218,838</b>	<b>32,067</b>	<b>—</b>	<b>3,792</b>
<b>Non-Operating Income (Loss)</b>	<b>(57,145)</b>	<b>(548,551)</b>	<b>56,994</b>	<b>15,733,079</b>	<b>(2,002)</b>	<b>569,211</b>	<b>(129,632)</b>	<b>95,063</b>	<b>39,779</b>	<b>104,749</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>615,402</b>	<b>(2,555,406)</b>	<b>60,577</b>	<b>11,958,444</b>	<b>(8,643)</b>	<b>(331,221)</b>	<b>94,328</b>	<b>124,658</b>	<b>654</b>	<b>(167,755)</b>
Operating Transfers In	—	—	—	—	594,885	—	—	—	—	—
Operating Transfers Out	—	—	—	—	405,385	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$615,402</b>	<b>\$(2,555,406)</b>	<b>\$60,577</b>	<b>\$11,958,444</b>	<b>\$180,857</b>	<b>\$(331,221)</b>	<b>\$94,328</b>	<b>\$124,658</b>	<b>\$654</b>	<b>\$(167,755)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Napa Sanitation District	Needles Public Utility Authority	Newcastle Sanitary District (Placer)	Newell County Water District	Newhall County Water District	Niland Sanitary District (Imperial)	Nipomo Community Services District	North Marin Water District	North of the River Sanitary District No.1 (Kern)	North San Mateo County Sanitation District (San Mateo)
<b>Operating Revenues</b>										
Service Charges	\$1,190,608	\$1,279,370	\$306,556	\$41,359	\$—	\$166,599	\$1,928,113	\$148,427	\$3,921,875	\$15,609,798
Connection Fees	591,859	—	11,000	65	—	—	—	—	552,035	123,683
Service Type Assessment	—	—	—	—	—	—	24,504	—	—	—
Other Services	272,159	—	—	474	—	—	300	9	3,900	82
Sales	257,672	—	—	—	—	—	—	—	—	118,173
<b>Total Operating Revenues</b>	<b>2,312,298</b>	<b>1,279,370</b>	<b>317,556</b>	<b>41,898</b>	<b>—</b>	<b>166,599</b>	<b>1,952,917</b>	<b>148,436</b>	<b>4,477,810</b>	<b>15,851,736</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	30,904	—	594,559	95,116	528,961	2,163,203
Sewage Treatment	3,645,225	—	73,558	—	—	—	66,797	—	770,507	10,506,918
Sewage Disposal	—	—	—	14,346	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	5,539	—	—	—
Administration and General	7,336,260	853,539	76,194	14,671	—	279,490	389,338	28,180	1,183,444	2,659,066
Depreciation and Amortization	7,176,020	337,852	43,695	7,513	40,000	96,749	525,928	41,084	—	1,861,160
Other Operating Expenses	24,616	—	—	—	—	—	—	39,419	—	—
<b>Total Operating Expenses</b>	<b>18,182,121</b>	<b>1,191,391</b>	<b>193,447</b>	<b>36,530</b>	<b>70,904</b>	<b>376,239</b>	<b>1,582,161</b>	<b>203,799</b>	<b>2,482,912</b>	<b>17,190,347</b>
<b>Operating Income (Loss)</b>	<b>(15,869,823)</b>	<b>87,979</b>	<b>124,109</b>	<b>5,368</b>	<b>(70,904)</b>	<b>(209,640)</b>	<b>370,756</b>	<b>(55,363)</b>	<b>1,994,898</b>	<b>(1,338,611)</b>
<b>Non-Operating Revenues</b>										
Interest Income	183,127	891	5,619	264	—	—	64,277	2,919	393,500	346,067
Rents, Leases, and Franchises	301,069	—	—	—	—	—	92,923	500	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	33,267	—	—	11,791	—	40,746	179,256	1,366,884
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,964,305	—	—	—	—	102	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	998	—	—
<b>Intergovernmental</b>										
Federal	—	—	64,642	—	—	—	—	—	—	—
State	—	—	377	—	—	148	—	288	1,748	9,143
Other Governmental Agencies	—	—	—	—	—	—	—	622	405,563	1,552,783
Other Non-Operating Revenues	16,062	—	—	—	—	8,094	—	289	48,401	109,996
<b>Total Non-Operating Revenues</b>	<b>16,464,563</b>	<b>891</b>	<b>103,905</b>	<b>264</b>	<b>—</b>	<b>20,135</b>	<b>157,200</b>	<b>46,362</b>	<b>1,028,468</b>	<b>3,384,873</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,567,934	493,553	13,411	—	—	23,194	9,325	—	593,214	91,445
Other Non-Operating Expenses	—	4,385	—	—	—	—	—	740	—	—
<b>Total Non-Operating Expenses</b>	<b>1,567,934</b>	<b>497,938</b>	<b>13,411</b>	<b>—</b>	<b>—</b>	<b>23,194</b>	<b>9,325</b>	<b>740</b>	<b>593,214</b>	<b>91,445</b>
<b>Non-Operating Income (Loss)</b>	<b>14,896,629</b>	<b>(497,047)</b>	<b>90,494</b>	<b>264</b>	<b>—</b>	<b>(3,059)</b>	<b>147,875</b>	<b>45,622</b>	<b>435,254</b>	<b>3,293,428</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(973,194)</b>	<b>(409,068)</b>	<b>214,603</b>	<b>5,632</b>	<b>(70,904)</b>	<b>(212,699)</b>	<b>518,631</b>	<b>(9,741)</b>	<b>2,430,152</b>	<b>1,954,817</b>
<b>Operating Transfers In</b>	5,842,464	—	—	—	70,904	—	—	—	—	—
<b>Operating Transfers Out</b>	5,842,464	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(973,194)</b>	<b>\$(409,068)</b>	<b>\$214,603</b>	<b>\$5,632</b>	<b>\$—</b>	<b>\$(212,699)</b>	<b>\$518,631</b>	<b>\$(9,741)</b>	<b>\$2,430,152</b>	<b>\$1,954,817</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	North Tahoe Public Utility District	Northeast Willows Community Service District	Northstar Community Services District	Novato Sanitary District (Marin)	Oak Knoll Sewer Maintenance District	Occidental County Sanitation District (Sonoma)	Oceano Community Services District	Ojai Valley Sanitary District (Ventura)	Olivehurst Public Utility District	Olivenhain Municipal Water District
<b>Operating Revenues</b>										
Service Charges	\$1,608,465	\$—	\$1,927,978	\$13,462,437	\$88,139	\$398,076	\$717,857	\$7,161,287	\$2,082,599	\$4,053,951
Connection Fees	1,285	—	(6,356)	1,277,790	—	—	11,220	104,555	516,226	—
Service Type Assessment	—	172,396	—	—	—	—	—	—	—	—
Other Services	—	179	30,225	434,499	1,200	61,391	—	130,930	—	87,747
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>1,609,750</b>	<b>172,575</b>	<b>1,951,847</b>	<b>15,174,726</b>	<b>89,339</b>	<b>459,467</b>	<b>729,077</b>	<b>7,396,772</b>	<b>2,598,825</b>	<b>4,141,698</b>
<b>Operating Expenses</b>										
Sewage Collection	2,120,489	—	934,152	1,369,473	7,709	12,769	—	938,811	—	345,016
Sewage Treatment	—	—	—	3,102,119	64,842	408,498	—	1,549,640	—	1,223,191
Sewage Disposal	—	148,664	—	296,268	—	8,158	476,424	—	—	—
Solid Waste Disposal	—	—	293,858	284,999	—	—	22,013	—	—	84,353
Administration and General	2,070,805	24,582	611,389	4,003,850	8,668	219,772	226,613	2,048,792	1,487,557	588,957
Depreciation and Amortization	890,655	45,223	205,459	2,307,581	401	134,370	39,169	1,886,734	1,145,556	1,326,098
Other Operating Expenses	237,464	—	—	597,743	3,516	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,319,413</b>	<b>218,469</b>	<b>2,044,858</b>	<b>11,962,033</b>	<b>85,136</b>	<b>783,567</b>	<b>764,219</b>	<b>6,423,977</b>	<b>2,633,113</b>	<b>3,567,615</b>
<b>Operating Income (Loss)</b>	<b>(3,709,663)</b>	<b>(45,894)</b>	<b>(93,011)</b>	<b>3,212,693</b>	<b>4,203</b>	<b>(324,100)</b>	<b>(35,142)</b>	<b>972,795</b>	<b>(34,288)</b>	<b>574,083</b>
<b>Non-Operating Revenues</b>										
Interest Income	221,428	2,140	10,320	196,303	1,789	5,001	—	503,810	83,156	55,750
Rents, Leases, and Franchises	—	—	—	45,000	—	—	73,112	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	3,268,880	5,308	—	1,836,466	3,349	—	—	445,295	—	—
Voter Approved Taxes	—	—	—	—	—	257	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	8,019	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,752	1,499	—	—	49,309	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	45,220	73	—	11,588	22	—	—	5,976	—	—
Other Governmental Agencies	—	—	—	16,243	—	315,000	706,811	—	—	—
Other Non-Operating Revenues	13,204	—	—	186,532	—	—	—	285,500	—	—
<b>Total Non-Operating Revenues</b>	<b>3,548,732</b>	<b>7,521</b>	<b>10,320</b>	<b>2,293,884</b>	<b>6,659</b>	<b>320,258</b>	<b>779,923</b>	<b>1,297,909</b>	<b>83,156</b>	<b>55,750</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	1,211,880	—	—	—	843,799	—	—
Other Non-Operating Expenses	48,012	—	—	938,949	—	18,314	387,410	4,800	—	—
<b>Total Non-Operating Expenses</b>	<b>48,012</b>	<b>—</b>	<b>—</b>	<b>2,150,829</b>	<b>—</b>	<b>18,314</b>	<b>387,410</b>	<b>848,599</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>3,500,720</b>	<b>7,521</b>	<b>10,320</b>	<b>143,055</b>	<b>6,659</b>	<b>301,944</b>	<b>392,513</b>	<b>449,310</b>	<b>83,156</b>	<b>55,750</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(208,943)</b>	<b>(38,373)</b>	<b>(82,691)</b>	<b>3,355,748</b>	<b>10,862</b>	<b>(22,156)</b>	<b>357,371</b>	<b>1,422,105</b>	<b>48,868</b>	<b>629,833</b>
Operating Transfers In	—	—	300,000	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(208,943)</b>	<b>\$(38,373)</b>	<b>\$217,309</b>	<b>\$3,355,748</b>	<b>\$10,862</b>	<b>\$(22,156)</b>	<b>\$357,371</b>	<b>\$1,422,105</b>	<b>\$48,868</b>	<b>\$629,833</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Orange County Sanitation District	Orick Community Services District	Oro Loma Sanitary District (Alameda)	Orosi Public Utility District	Olay Water District	Pacific Gardens Sanitary District (San Joaquin)	Padre Dam Municipal Water District	Pajaro County Sanitation District (Monterey)	Pajaro/Sunny Mesa Community Services District	Palmer Creek Community Services District
<b>Operating Revenues</b>										
Service Charges	\$224,915,803	\$—	\$17,286,037	\$612,022	\$2,339,292	\$—	\$13,493,371	\$696,270	\$168,000	\$112,311
Connection Fees	10,332,569	—	49,953	1,695	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	629,082	—	132,534	5,524	51,979	—	—	—	—	10
Sales	—	—	—	—	—	—	—	—	—	1,569
<b>Total Operating Revenues</b>	<b>235,877,454</b>	<b>—</b>	<b>17,468,524</b>	<b>619,241</b>	<b>2,391,271</b>	<b>—</b>	<b>13,493,371</b>	<b>696,270</b>	<b>168,000</b>	<b>113,890</b>
<b>Operating Expenses</b>										
Sewage Collection	25,192,892	—	2,350,901	2,325	—	—	1,338,626	—	—	—
Sewage Treatment	70,919,628	—	6,889,068	316,470	1,731,579	—	2,783,974	—	—	—
Sewage Disposal	17,161,597	—	557,666	—	—	985,291	5,828,079	—	—	—
Solid Waste Disposal	—	—	3,093,317	—	—	—	—	—	—	55,936
Administration and General	24,810,987	—	1,168,674	230,551	438,409	119,958	—	990,874	226,241	8,446
Depreciation and Amortization	52,035,796	—	3,148,568	342,498	802,280	—	827,571	—	—	29,846
Other Operating Expenses	—	—	—	—	—	—	—	—	—	23,654
<b>Total Operating Expenses</b>	<b>190,120,900</b>	<b>—</b>	<b>17,208,194</b>	<b>891,844</b>	<b>2,972,268</b>	<b>1,105,249</b>	<b>10,778,250</b>	<b>990,874</b>	<b>226,241</b>	<b>117,882</b>
<b>Operating Income (Loss)</b>	<b>45,756,554</b>	<b>—</b>	<b>260,330</b>	<b>(272,603)</b>	<b>(580,997)</b>	<b>(1,105,249)</b>	<b>2,715,121</b>	<b>(294,604)</b>	<b>(58,241)</b>	<b>(3,992)</b>
<b>Non-Operating Revenues</b>										
Interest Income	19,165,691	—	197,078	41,534	—	15,453	42,252	22,257	—	1,612
Rents, Leases, and Franchises	17,550	—	382,120	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	64,236,488	—	—	58,524	—	65,444	—	179,046	—	—
Voter Approved Taxes	—	—	—	—	359,427	—	—	—	—	—
Property Assessments	—	—	—	—	—	1,035,150	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	72	—	11,096	—	—
<b>Intergovernmental</b>										
Federal	—	186,462	—	—	—	—	—	—	—	—
State	522,607	93,230	—	216	1	803	—	752	—	—
Other Governmental Agencies	—	—	82,663	—	—	—	—	—	—	—
Other Non-Operating Revenues	6,921,905	—	—	11,734	422	910	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>90,864,241</b>	<b>279,692</b>	<b>661,861</b>	<b>112,008</b>	<b>359,850</b>	<b>1,117,832</b>	<b>42,252</b>	<b>213,151</b>	<b>—</b>	<b>1,612</b>
<b>Non-Operating Expenses</b>										
Interest Expense	27,536,714	—	4,367	11,209	17,575	—	93,802	14,450	—	558
Other Non-Operating Expenses	13,735,828	—	33,221	27	—	17,654	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>41,272,542</b>	<b>—</b>	<b>37,588</b>	<b>11,236</b>	<b>17,575</b>	<b>17,654</b>	<b>93,802</b>	<b>14,450</b>	<b>—</b>	<b>558</b>
<b>Non-Operating Income (Loss)</b>	<b>49,591,699</b>	<b>279,692</b>	<b>624,273</b>	<b>100,772</b>	<b>342,275</b>	<b>1,100,178</b>	<b>(51,550)</b>	<b>198,701</b>	<b>—</b>	<b>1,054</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>95,348,253</b>	<b>279,692</b>	<b>884,603</b>	<b>(171,831)</b>	<b>(238,722)</b>	<b>(5,071)</b>	<b>2,663,571</b>	<b>(95,903)</b>	<b>(58,241)</b>	<b>(2,938)</b>
Operating Transfers In	—	—	—	—	—	10,000	—	34,450	—	—
Operating Transfers Out	—	—	—	—	—	10,000	—	34,450	—	—
<b>Net Income (Loss)</b>	<b>\$95,348,253</b>	<b>\$279,692</b>	<b>\$884,603</b>	<b>\$(171,831)</b>	<b>\$(238,722)</b>	<b>\$(5,071)</b>	<b>\$2,663,571</b>	<b>\$(95,903)</b>	<b>\$(58,241)</b>	<b>\$(2,938)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Pasatiempo-Rolling Woods Sewer Maintenance District (Santa Cruz)	Pauma Valley Community Services District	Pebble Beach Community Services District	Pine Valley County Sanitation District (San Diego)	Pinedale County Water District	Pinedale Public Utility District	Pixley Public Utility District	Placerville Municipal Sewer District No. 2	Planada Community Services District	Plumas Eureka Community Services District
<b>Operating Revenues</b>										
Service Charges	\$—	\$455,474	\$1,273,649	\$68,145	\$1,358,482	\$170,052	\$394,251	\$—	\$566,577	\$180,625
Connection Fees	—	—	—	—	600	—	557,076	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	386,482	—	770	9,854	—	—	—	180,724
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>455,474</b>	<b>1,660,131</b>	<b>68,145</b>	<b>1,359,852</b>	<b>179,906</b>	<b>951,327</b>	<b>—</b>	<b>566,577</b>	<b>361,349</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	1,008,128	48,871	—	—	47,359	—	—	8,049
Sewage Treatment	—	270,756	971,519	16,048	—	—	137,677	—	493,826	96,177
Sewage Disposal	—	—	—	—	894,587	—	—	—	—	15,895
Solid Waste Disposal	—	—	590,239	—	114,854	—	—	—	—	—
Administration and General	55	48,594	—	797	167,337	168,866	74,968	—	21,569	81,086
Depreciation and Amortization	—	91,446	1,750,058	760	20,015	11,837	87,943	—	116,803	69,954
Other Operating Expenses	—	—	357,688	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>55</b>	<b>410,796</b>	<b>4,677,632</b>	<b>66,476</b>	<b>1,196,793</b>	<b>180,703</b>	<b>347,947</b>	<b>—</b>	<b>632,198</b>	<b>271,161</b>
<b>Operating Income (Loss)</b>	<b>(55)</b>	<b>44,678</b>	<b>(3,017,501)</b>	<b>1,669</b>	<b>163,059</b>	<b>(797)</b>	<b>603,380</b>	<b>—</b>	<b>(65,621)</b>	<b>90,188</b>
<b>Non-Operating Revenues</b>										
Interest Income	114	1,039	105,151	1,007	653	35,258	2,533	166	1,231	1,363
Rents, Leases, and Franchises	—	4,897	—	—	—	—	—	—	3,270	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	33,504	2,265,722	—	—	137,323	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	22,507	—	—	224	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	145,099	—	—	—
State	—	—	13,528	—	—	1,788	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	33,380	—	—	—
<b>Total Non-Operating Revenues</b>	<b>114</b>	<b>39,440</b>	<b>2,406,908</b>	<b>1,007</b>	<b>653</b>	<b>174,593</b>	<b>181,012</b>	<b>166</b>	<b>4,501</b>	<b>1,363</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	23,969	—	—	—	—	126,411	—	8,698	69,704
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>23,969</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>126,411</b>	<b>—</b>	<b>8,698</b>	<b>69,704</b>
<b>Non-Operating Income (Loss)</b>	<b>114</b>	<b>15,471</b>	<b>2,406,908</b>	<b>1,007</b>	<b>653</b>	<b>174,593</b>	<b>54,601</b>	<b>166</b>	<b>(4,197)</b>	<b>(68,341)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>59</b>	<b>60,149</b>	<b>(610,593)</b>	<b>2,676</b>	<b>163,712</b>	<b>173,796</b>	<b>657,981</b>	<b>166</b>	<b>(69,818)</b>	<b>21,847</b>
<b>Operating Transfers In</b>										
Operating Transfers In	—	—	523,042	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$59</b>	<b>\$60,149</b>	<b>\$(87,551)</b>	<b>\$2,676</b>	<b>\$163,712</b>	<b>\$173,796</b>	<b>\$657,981</b>	<b>\$166</b>	<b>\$(69,818)</b>	<b>\$21,847</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Poplar Community Service District	Porter Vista Public Utility District	Princeton Water Works District (Colusa)	Quincy Community Services District	Rainbow Municipal Water District	Ramona Municipal Water District	Rancho California Water District	Rancho Murieta Community Services District	Rancho Santa Fe Community Services District	Raymus Village Maintenance District (San Joaquin)
<b>Operating Revenues</b>										
Service Charges	\$199,467	\$325,509	\$20,396	\$689,476	\$3,501,946	\$4,023,150	\$4,202,709	\$1,666,510	\$1,704,424	\$—
Connection Fees	—	1,766	—	1,722	903,398	—	—	—	506,894	—
Service Type Assessment	—	—	—	251	—	—	—	—	—	—
Other Services	—	—	—	6,925	8,486	297,380	1,487,948	21,197	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>199,467</b>	<b>327,275</b>	<b>20,396</b>	<b>698,374</b>	<b>4,413,830</b>	<b>4,320,530</b>	<b>5,690,657</b>	<b>1,687,707</b>	<b>2,211,318</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	13,239	—	—	65,814	1,495,359	—	—	183,960	43,567	—
Sewage Treatment	7,693	203,003	—	365,084	—	2,285,170	2,721,190	550,429	1,809,608	—
Sewage Disposal	—	—	—	81,210	—	—	—	—	35,892	150,996
Solid Waste Disposal	—	—	—	—	—	—	—	530,303	—	—
Administration and General	99,236	267,797	8,485	188,099	—	1,568,351	1,102,296	541,702	716,828	—
Depreciation and Amortization	73,944	95,075	—	466,133	504,030	1,846,662	2,265,852	594,535	1,350,010	—
Other Operating Expenses	—	—	—	—	—	—	552,423	—	—	—
<b>Total Operating Expenses</b>	<b>194,112</b>	<b>565,875</b>	<b>8,485</b>	<b>1,166,340</b>	<b>1,999,389</b>	<b>5,700,183</b>	<b>6,641,761</b>	<b>2,400,929</b>	<b>3,955,905</b>	<b>150,996</b>
<b>Operating Income (Loss)</b>	<b>5,355</b>	<b>(238,600)</b>	<b>11,911</b>	<b>(467,966)</b>	<b>2,414,441</b>	<b>(1,379,653)</b>	<b>(951,104)</b>	<b>(713,222)</b>	<b>(1,744,587)</b>	<b>(150,996)</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,775	66,036	1,209	3,932	454,225	27,680	2,087,230	11,203	21,115	—
Rents, Leases, and Franchises	7,900	—	—	3,980	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	93,025	3,024	54,145	39,477	1,167,693	—	146,439	51,008	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	163,593	—	—	150,996
Special Assessments	—	—	—	—	—	240,961	—	—	—	—
Prior Year and Penalties	—	179	—	—	—	—	571	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1,232	26	2,612	1,096	—	—	23,365	515	—
Other Governmental Agencies	—	—	—	—	—	—	—	76	142,800	—
Other Non-Operating Revenues	351	5,354	—	—	—	—	—	269,401	104,189	—
<b>Total Non-Operating Revenues</b>	<b>18,026</b>	<b>165,826</b>	<b>4,259</b>	<b>64,669</b>	<b>494,798</b>	<b>1,436,334</b>	<b>2,251,394</b>	<b>450,484</b>	<b>319,627</b>	<b>150,996</b>
<b>Non-Operating Expenses</b>										
Interest Expense	25,204	27,250	—	—	—	208,011	2,826,466	—	—	—
Other Non-Operating Expenses	1,738	—	—	—	—	5,064	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>26,942</b>	<b>27,250</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>213,075</b>	<b>2,826,466</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(8,916)</b>	<b>138,576</b>	<b>4,259</b>	<b>64,669</b>	<b>494,798</b>	<b>1,223,259</b>	<b>(575,072)</b>	<b>450,484</b>	<b>319,627</b>	<b>150,996</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,561)</b>	<b>(100,024)</b>	<b>16,170</b>	<b>(403,297)</b>	<b>2,909,239</b>	<b>(156,394)</b>	<b>(1,526,176)</b>	<b>(262,738)</b>	<b>(1,424,960)</b>	<b>—</b>
Operating Transfers In	—	—	—	—	—	156,394	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(3,561)</b>	<b>\$(100,024)</b>	<b>\$16,170</b>	<b>\$(403,297)</b>	<b>\$2,909,239</b>	<b>\$—</b>	<b>\$(1,526,176)</b>	<b>\$(262,738)</b>	<b>\$(1,424,960)</b>	<b>\$—</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Reclamation District No. 2109	Redway Community Services District	Resort Improvement District No. 1	Richardson Bay Sanitary District (Marin)	Richardson Springs Community Services District	Richgrove Community Services District	Richmond Municipal Sewer District No. 1	Richvale Sanitary District (Butte)	Rio Alto Water District	Rio Ramaza Community Services
<b>Operating Revenues</b>										
Service Charges	\$—	\$344,695	\$182,643	\$1,173,303	\$—	\$102,553	\$15,828,139	\$44,868	\$271,755	\$824
Connection Fees	—	—	—	55,148	—	—	91,181	4,600	8,120	—
Service Type Assessment	—	23,807	28,800	—	32,574	—	—	—	1,327	—
Other Services	—	—	16,871	23,604	—	—	1,981,621	—	9,641	—
Sales	—	—	—	—	—	—	7,241,006	12,045	—	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>368,502</b>	<b>228,314</b>	<b>1,252,055</b>	<b>32,574</b>	<b>102,553</b>	<b>25,141,947</b>	<b>61,513</b>	<b>290,843</b>	<b>824</b>
<b>Operating Expenses</b>										
Sewage Collection	—	84,887	—	—	—	—	—	519	258,557	—
Sewage Treatment	—	51,175	—	1,803,378	—	—	—	29,412	—	—
Sewage Disposal	—	—	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	9,126	—	—	—	—	—	—	—	—
Administration and General	166,219	140,266	—	259,753	33,701	154,267	12,854,170	49,260	214,585	7,739
Depreciation and Amortization	64,922	130,400	286,908	292,790	77,788	—	—	—	81,179	—
Other Operating Expenses	—	—	324,833	—	—	—	—	76	3,920	—
<b>Total Operating Expenses</b>	<b>231,141</b>	<b>415,854</b>	<b>611,741</b>	<b>2,355,921</b>	<b>111,489</b>	<b>154,267</b>	<b>12,854,170</b>	<b>79,267</b>	<b>558,241</b>	<b>7,739</b>
<b>Operating Income (Loss)</b>	<b>(231,141)</b>	<b>(47,352)</b>	<b>(383,427)</b>	<b>(1,103,866)</b>	<b>(78,915)</b>	<b>(51,714)</b>	<b>12,287,777</b>	<b>(17,754)</b>	<b>(267,398)</b>	<b>(6,915)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,365	3,347	—	106,340	—	—	84,293	202	985	611
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	36,503	41,721	—	982,207	—	—	—	16,955	54,452	524
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	163,478	—	124,116	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(1)	163	—	2,182	—	—	—	658	594	1
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	98	665	—	6,960	—	—	—	267	1,106	8
Other Governmental Agencies	—	—	—	465,621	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	46,250
<b>Total Non-Operating Revenues</b>	<b>203,443</b>	<b>45,896</b>	<b>124,116</b>	<b>1,563,310</b>	<b>—</b>	<b>—</b>	<b>84,293</b>	<b>18,082</b>	<b>57,137</b>	<b>47,394</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	35,977	14,706	—	—	—	2,653,257	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>35,977</b>	<b>14,706</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,653,257</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>203,443</b>	<b>9,919</b>	<b>109,410</b>	<b>1,563,310</b>	<b>—</b>	<b>—</b>	<b>(2,568,964)</b>	<b>18,082</b>	<b>57,137</b>	<b>47,394</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(27,698)</b>	<b>(37,433)</b>	<b>(274,017)</b>	<b>459,444</b>	<b>(78,915)</b>	<b>(51,714)</b>	<b>9,718,813</b>	<b>328</b>	<b>(210,261)</b>	<b>40,479</b>
Operating Transfers In	—	—	122,639	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(27,698)</b>	<b>\$(37,433)</b>	<b>\$(151,378)</b>	<b>\$459,444</b>	<b>\$(78,915)</b>	<b>\$(51,714)</b>	<b>\$9,718,813</b>	<b>\$328</b>	<b>\$(210,261)</b>	<b>\$40,479</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	River Highlands Community Service District	River Pines Public Utility District	Riverdale Public Utility District	Rodeo Sanitary District (Contra Costa)	Rosamond Community Services District	Rossmoor/Los Alamitos Area Sewer District	Rubidoux Community Services District	Running Springs Water District	Russian River County Sanitation District (Sonoma)	Sacramento Area Sewer District
<b>Operating Revenues</b>										
Service Charges	\$124,731	\$103,107	\$510,254	\$2,210,812	\$1,859,252	\$942	\$4,563,209	\$939,209	\$3,255,957	\$83,516,003
Connection Fees	300	—	—	—	324,000	1,468	9,000	—	—	651,892
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	3,289	—	100	3,692	6,026	2,031	762,837	225,097	6,780,521
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>125,031</b>	<b>106,396</b>	<b>510,254</b>	<b>2,210,912</b>	<b>2,186,944</b>	<b>8,436</b>	<b>4,574,240</b>	<b>1,702,046</b>	<b>3,481,054</b>	<b>90,948,416</b>
<b>Operating Expenses</b>										
Sewage Collection	—	69,356	—	—	749,299	92,742	—	235,572	163,162	53,837,126
Sewage Treatment	84,415	—	54,966	1,909,920	—	—	—	605,070	1,864,229	—
Sewage Disposal	—	—	—	—	—	—	1,265,185	—	146,300	—
Solid Waste Disposal	—	—	150,082	—	—	—	2,174,184	—	—	—
Administration and General	24,109	45,569	179,122	—	439,395	139,528	513,079	452,825	553,973	3,580,669
Depreciation and Amortization	—	5,207	47,356	390,701	215,530	39,449	734,450	335,164	1,030,502	27,408,014
Other Operating Expenses	—	—	—	—	—	116,899	—	—	—	—
<b>Total Operating Expenses</b>	<b>108,524</b>	<b>120,132</b>	<b>431,526</b>	<b>2,300,621</b>	<b>1,404,224</b>	<b>388,618</b>	<b>4,686,898</b>	<b>1,628,631</b>	<b>3,758,166</b>	<b>84,825,899</b>
<b>Operating Income (Loss)</b>	<b>16,507</b>	<b>(13,736)</b>	<b>78,728</b>	<b>(89,709)</b>	<b>782,720</b>	<b>(380,182)</b>	<b>(112,658)</b>	<b>73,415</b>	<b>(277,112)</b>	<b>6,122,607</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	3,488	—	—	28,512	18,258	27,793	35,338	66,637	454,205
Rents, Leases, and Franchises	—	—	—	53,398	6,765	15,000	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	9,134	179,748	—	335,779	149,782	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	147,768	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	3,053	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	356,611
State	—	—	321	3,414	—	2,840	218	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	211,809	—
Other Non-Operating Revenues	—	—	—	—	—	1,242	—	1,178	—	1,853,637
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>3,488</b>	<b>9,455</b>	<b>236,560</b>	<b>35,277</b>	<b>376,172</b>	<b>177,793</b>	<b>36,516</b>	<b>426,214</b>	<b>2,664,453</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	7,874	42,261	246,064	—	49,288	55,658	100,214	2,369
Other Non-Operating Expenses	—	—	705	—	—	—	—	3,755	255,028	1,499,792
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>8,579</b>	<b>42,261</b>	<b>246,064</b>	<b>—</b>	<b>49,288</b>	<b>59,413</b>	<b>355,242</b>	<b>1,502,161</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>3,488</b>	<b>876</b>	<b>194,299</b>	<b>(210,787)</b>	<b>376,172</b>	<b>128,505</b>	<b>(22,897)</b>	<b>70,972</b>	<b>1,162,292</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>16,507</b>	<b>(10,248)</b>	<b>79,604</b>	<b>104,590</b>	<b>571,933</b>	<b>(4,010)</b>	<b>15,847</b>	<b>50,518</b>	<b>(206,140)</b>	<b>7,284,899</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	108,178	—	—	—
<b>Net Income (Loss)</b>	<b>\$16,507</b>	<b>\$(10,248)</b>	<b>\$79,604</b>	<b>\$104,590</b>	<b>\$571,933</b>	<b>\$(4,010)</b>	<b>\$(92,331)</b>	<b>\$50,518</b>	<b>\$(206,140)</b>	<b>\$7,284,899</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sacramento Regional County Sanitary (Sacramento)	Salida Sanitary District (Stanislaus)	Salinas Valley Solid Waste Authority	Salsipuedes Sanitary District (Santa Cruz)	Salton Community Services District	San Andreas Sanitary District (Calaveras)	San Ardo Water District	San Eljero Joint Powers Authority	San Lorenzo Valley County Water	San Lucas County Water District
<b>Operating Revenues</b>										
Service Charges	\$146,696,150	\$1,638,620	\$15,612,328	\$241,866	\$1,041,116	\$1,340,105	\$19,129	\$6,138,985	\$89,520	\$—
Connection Fees	8,303,093	1,000	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	77,630
Other Services	7,586,784	—	117,801	—	143,290	4,389	—	—	—	—
Sales	—	—	405,466	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>162,586,027</b>	<b>1,639,620</b>	<b>16,135,595</b>	<b>241,866</b>	<b>1,184,406</b>	<b>1,344,494</b>	<b>19,129</b>	<b>6,138,985</b>	<b>89,520</b>	<b>77,630</b>
<b>Operating Expenses</b>										
Sewage Collection	—	1,766,707	—	36,076	—	1,123,468	—	639,291	—	—
Sewage Treatment	87,406,904	—	—	96,719	—	—	8,191	2,779,349	—	16,620
Sewage Disposal	—	—	—	—	732,251	24,023	—	335,050	—	—
Solid Waste Disposal	—	—	12,610,301	—	—	—	—	173,065	—	—
Administration and General	—	441,677	—	83,056	635,360	92,687	—	235,935	—	46,853
Depreciation and Amortization	27,862,959	—	552,132	25,983	—	—	3,872	1,516,230	41,773	52,983
Other Operating Expenses	—	—	—	68,514	—	—	22,233	—	61,447	—
<b>Total Operating Expenses</b>	<b>115,269,863</b>	<b>2,208,384</b>	<b>13,162,433</b>	<b>310,348</b>	<b>1,367,611</b>	<b>1,240,178</b>	<b>34,296</b>	<b>5,678,920</b>	<b>103,220</b>	<b>116,456</b>
<b>Operating Income (Loss)</b>	<b>47,316,164</b>	<b>(568,764)</b>	<b>2,973,162</b>	<b>(68,482)</b>	<b>(183,205)</b>	<b>104,316</b>	<b>(15,167)</b>	<b>460,065</b>	<b>(13,700)</b>	<b>(38,826)</b>
<b>Non-Operating Revenues</b>										
Interest Income	4,027,421	42,596	289,760	3,250	5,322	31,241	42	661,215	—	—
Rents, Leases, and Franchises	—	38,346	43,678	—	66,985	1,640	7,499	21,642	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	5,950	36,501	—	13,806	170,517	(75)	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	685	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	41	—	28	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	10	—	—	—	—	—	—	—	—
State	1	293	—	131	2,402	705	—	117,477	—	—
Other Governmental Agencies	—	8,403	—	1,782	—	—	—	—	—	—
Other Non-Operating Revenues	—	2,853	—	—	17,712	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>4,033,372</b>	<b>129,043</b>	<b>333,438</b>	<b>18,997</b>	<b>263,623</b>	<b>33,511</b>	<b>7,541</b>	<b>800,334</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	13,664,571	—	2,177,895	—	39,423	—	625	855,421	—	774
Other Non-Operating Expenses	4,220,815	—	—	290	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>17,885,386</b>	<b>—</b>	<b>2,177,895</b>	<b>290</b>	<b>39,423</b>	<b>—</b>	<b>625</b>	<b>855,421</b>	<b>—</b>	<b>774</b>
<b>Non-Operating Income (Loss)</b>	<b>(13,852,014)</b>	<b>129,043</b>	<b>(1,844,457)</b>	<b>18,707</b>	<b>224,200</b>	<b>33,511</b>	<b>6,916</b>	<b>(55,087)</b>	<b>—</b>	<b>(774)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>33,464,150</b>	<b>(439,721)</b>	<b>1,128,705</b>	<b>(49,775)</b>	<b>40,995</b>	<b>137,827</b>	<b>(8,251)</b>	<b>404,978</b>	<b>(13,700)</b>	<b>(39,600)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	61,867	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$33,464,150</b>	<b>\$(439,721)</b>	<b>\$1,128,705</b>	<b>\$(49,775)</b>	<b>\$(20,872)</b>	<b>\$137,827</b>	<b>\$(8,251)</b>	<b>\$404,978</b>	<b>\$(13,700)</b>	<b>\$(39,600)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Miguel Community Services District	San Rafael County Sanitation District (Marin)	San Simeon Acres Community Services District	Sanitary District No. 1 (Marin)	Sanitary District No. 2 (Marin)	Sanitary District No. 5 (Marin)	Santa Ana Gardens Sanitary District (Orange)	Santa Ana Watershed Project Authority	Santa Clarita Valley Sanitation District of Los Angeles County	Santa Cruz County Sanitation District (Santa Cruz)
<b>Operating Revenues</b>										
Service Charges	\$353,535	\$11,504,544	\$184,646	\$15,217,622	\$3,029,536	\$2,667,718	\$—	\$14,827,772	\$19,165,920	\$18,992,967
Connection Fees	—	54,690	—	24,649	6,309	354,742	—	—	1,136,299	279,854
Service Type Assessment	—	—	70,479	—	—	—	—	—	—	—
Other Services	—	14,868	—	63,829	7,285	5,205	—	850,507	—	25,958
Sales	—	—	—	—	—	51,022	—	—	49,503	—
<b>Total Operating Revenues</b>	<b>353,535</b>	<b>11,574,102</b>	<b>255,125</b>	<b>15,306,100</b>	<b>3,043,130</b>	<b>3,078,687</b>	<b>—</b>	<b>15,678,279</b>	<b>20,351,722</b>	<b>19,298,779</b>
<b>Operating Expenses</b>										
Sewage Collection	—	2,679,676	—	4,971,382	1,070,370	277,812	—	—	345,946	—
Sewage Treatment	174,307	5,099,651	192,965	7,888,198	1,584,995	404,395	—	5,696,475	15,237,627	12,829,164
Sewage Disposal	—	—	—	—	—	—	—	6,655,989	2,068	—
Solid Waste Disposal	—	—	—	—	—	25,874	—	—	—	—
Administration and General	126,222	314,551	43,940	2,758,628	442,460	2,193,214	—	1,566,717	3,441,549	—
Depreciation and Amortization	38,401	1,106,696	51,498	1,272,603	1,143,770	925,538	—	4,057,234	4,530,185	3,716,238
Other Operating Expenses	—	—	128,644	—	—	—	—	193,937	390	—
<b>Total Operating Expenses</b>	<b>338,930</b>	<b>9,200,574</b>	<b>417,047</b>	<b>16,890,811</b>	<b>4,241,595</b>	<b>3,826,833</b>	<b>—</b>	<b>18,170,352</b>	<b>23,557,765</b>	<b>16,545,402</b>
<b>Operating Income (Loss)</b>	<b>14,605</b>	<b>2,373,528</b>	<b>(161,922)</b>	<b>(1,584,711)</b>	<b>(1,198,465)</b>	<b>(748,146)</b>	<b>—</b>	<b>(2,492,073)</b>	<b>(3,206,043)</b>	<b>2,753,377</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	90,184	4,325	157,912	20,774	20,673	129	2,007,181	2,008,773	266,953
Rents, Leases, and Franchises	—	—	—	—	—	26,929	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	41,024	823,187	49,443	5,120,080	2,313,799	572,831	—	—	6,198,745	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(55)	—	—	—	—	—	11,032	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	738,353	—	1,883,351
State	—	415,391	245	—	15,072	3,963	—	—	48,692	377,824
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	3,741	—	—	3,180	358,763	99	2,705,865	599,168	—
<b>Total Non-Operating Revenues</b>	<b>41,024</b>	<b>1,332,503</b>	<b>53,958</b>	<b>5,277,992</b>	<b>2,352,825</b>	<b>983,159</b>	<b>228</b>	<b>5,451,399</b>	<b>8,866,410</b>	<b>2,528,128</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	98,066	—	354,154	—	39,200	—	903,509	2,244,720	484,659
Other Non-Operating Expenses	—	—	—	—	—	—	13	—	210,527	168,144
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>98,066</b>	<b>—</b>	<b>354,154</b>	<b>—</b>	<b>39,200</b>	<b>13</b>	<b>903,509</b>	<b>2,455,247</b>	<b>652,803</b>
<b>Non-Operating Income (Loss)</b>	<b>41,024</b>	<b>1,234,437</b>	<b>53,958</b>	<b>4,923,838</b>	<b>2,352,825</b>	<b>943,959</b>	<b>215</b>	<b>4,547,890</b>	<b>6,411,163</b>	<b>1,875,325</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>55,629</b>	<b>3,607,965</b>	<b>(107,964)</b>	<b>3,339,127</b>	<b>1,154,360</b>	<b>195,813</b>	<b>215</b>	<b>2,055,817</b>	<b>3,205,120</b>	<b>4,628,702</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$55,629</b>	<b>\$3,607,965</b>	<b>\$(107,964)</b>	<b>\$3,339,127</b>	<b>\$1,154,360</b>	<b>\$195,813</b>	<b>\$215</b>	<b>\$2,055,817</b>	<b>\$3,205,120</b>	<b>\$4,628,702</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Santa Lucia Community Services District	Santa Margarita Water District	Santa Margarita-Dana Point Authority	Santa Nella County Water District	Santa Ynez Community Services District	Saticoy Sanitary District (Ventura)	Sausalito-Marín City Sanitary (Marín)	Scenic Heights County Sanitation District (San Mateo)	Seaside County Sanitation District (Monterey)	Seeley County Water District
<b>Operating Revenues</b>										
Service Charges	\$—	\$11,268,841	\$—	\$305,505	\$1,048,194	\$220,309	\$4,427,320	\$46,326	\$780,061	\$505,540
Connection Fees	—	6,336	—	—	16,970	5,650	79,690	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	209	63,213	2,703	—	34,912	31,476	188,153	500	1,327	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>209</b>	<b>11,338,390</b>	<b>2,703</b>	<b>305,505</b>	<b>1,100,076</b>	<b>257,435</b>	<b>4,695,163</b>	<b>46,826</b>	<b>781,388</b>	<b>505,540</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	112,662	—	1,029,030	24,565	474,526	—
Sewage Treatment	174,836	3,047,929	—	198,428	748,512	172,238	2,186,688	—	—	—
Sewage Disposal	—	2,363,158	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	56,067	4,311,795	11,278	127,415	106,665	52,420	159,244	5,552	97,761	—
Depreciation and Amortization	72,435	7,164,362	16,178	58,787	198,164	101,921	889,058	—	150,152	66,133
Other Operating Expenses	—	—	—	—	—	—	—	1,503	—	253,775
<b>Total Operating Expenses</b>	<b>303,338</b>	<b>16,887,244</b>	<b>27,456</b>	<b>384,630</b>	<b>1,166,003</b>	<b>326,579</b>	<b>4,264,020</b>	<b>31,620</b>	<b>722,439</b>	<b>319,908</b>
<b>Operating Income (Loss)</b>	<b>(303,129)</b>	<b>(5,548,854)</b>	<b>(24,753)</b>	<b>(79,125)</b>	<b>(65,927)</b>	<b>(69,144)</b>	<b>431,143</b>	<b>15,206</b>	<b>58,949</b>	<b>185,632</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,357	1,126,007	9,660,404	1,219	14,589	4,822	31,132	403	19,229	2,595
Rents, Leases, and Franchises	—	—	—	1,500	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,376,605	—	30,475	132,294	19,415	522,432	1,100	235,789	—
Voter Approved Taxes	—	6,789,912	—	—	17,700	—	—	—	—	—
Property Assessments	251,150	—	—	—	22,211	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	526	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	849,391
State	—	12,618	—	1	1,500	242	2,403	7	1,432	—
Other Governmental Agencies	—	—	—	280,734	—	—	—	—	—	—
Other Non-Operating Revenues	(2,032)	—	—	494,504	25	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>252,475</b>	<b>9,305,142</b>	<b>9,660,404</b>	<b>808,433</b>	<b>188,319</b>	<b>24,479</b>	<b>555,967</b>	<b>2,036</b>	<b>256,450</b>	<b>851,986</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	3,684,371	9,654,635	1,960	59,659	—	117,881	—	—	3,377
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>3,684,371</b>	<b>9,654,635</b>	<b>1,960</b>	<b>59,659</b>	<b>—</b>	<b>117,881</b>	<b>—</b>	<b>—</b>	<b>3,377</b>
<b>Non-Operating Income (Loss)</b>	<b>252,475</b>	<b>5,620,771</b>	<b>5,769</b>	<b>806,473</b>	<b>128,660</b>	<b>24,479</b>	<b>438,086</b>	<b>2,036</b>	<b>256,450</b>	<b>848,609</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(50,654)</b>	<b>71,917</b>	<b>(18,984)</b>	<b>727,348</b>	<b>62,733</b>	<b>(44,665)</b>	<b>869,229</b>	<b>17,242</b>	<b>315,399</b>	<b>1,034,241</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(50,654)</b>	<b>\$71,917</b>	<b>\$(18,984)</b>	<b>\$727,348</b>	<b>\$62,733</b>	<b>\$(44,665)</b>	<b>\$869,229</b>	<b>\$17,242</b>	<b>\$315,399</b>	<b>\$1,034,241</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Selma - Kingsburg - Fowler County Sanitation District (Fresno)	Sewer Authority Mid-Coastside	Sewer Maintenance No. 1 (Placer)	Sewer Maintenance No. 2 (Placer)	Sewer Maintenance No. 3 (Placer)	Sewerage Agency of Southern Marin	Sewerage Commission - Oroville Region	Sierra Lakes County Water District	Snelling Community Services District	Sonoma County Waste Management Agency
<b>Operating Revenues</b>										
Service Charges	\$7,075,812	\$—	\$7,738,830	\$4,024,085	\$789,418	\$—	\$1,676,473	\$890,444	\$63,972	\$4,586,670
Connection Fees	748,233	—	534,425	10,765	8,578	—	207,053	—	—	—
Service Type Assessment	—	4,786,228	—	—	—	2,541,700	—	—	—	706,471
Other Services	13,584	49,167	9,740	3,604	444	66,069	62,703	20,984	—	136,373
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>7,837,629</b>	<b>4,835,395</b>	<b>8,282,995</b>	<b>4,038,454</b>	<b>798,440</b>	<b>2,607,769</b>	<b>1,946,229</b>	<b>911,428</b>	<b>63,972</b>	<b>5,429,514</b>
<b>Operating Expenses</b>										
Sewage Collection	890,744	796,719	69,205	38,742	7,831	—	36,266	643,601	—	—
Sewage Treatment	6,610,066	1,668,832	1,308,512	2,028,642	267,147	1,286,842	1,223,909	—	—	—
Sewage Disposal	—	—	1,308,512	448,912	267,147	—	—	13,168	54,582	—
Solid Waste Disposal	—	17,957	65,141	444	—	—	—	—	—	5,067,488
Administration and General	1,365,024	1,176,774	2,251,983	609,353	309,719	2,046,301	420,991	153,805	48,941	609,779
Depreciation and Amortization	1,137,905	1,689,188	1,021,955	701,597	91,943	795,879	602,537	84,055	17,184	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	339,248
<b>Total Operating Expenses</b>	<b>10,003,739</b>	<b>5,349,470</b>	<b>6,025,308</b>	<b>3,827,690</b>	<b>943,787</b>	<b>4,129,022</b>	<b>2,283,703</b>	<b>894,629</b>	<b>120,707</b>	<b>6,016,515</b>
<b>Operating Income (Loss)</b>	<b>(2,166,110)</b>	<b>(514,075)</b>	<b>2,257,687</b>	<b>210,764</b>	<b>(145,347)</b>	<b>(1,521,253)</b>	<b>(337,474)</b>	<b>16,799</b>	<b>(56,735)</b>	<b>(587,001)</b>
<b>Non-Operating Revenues</b>										
Interest Income	362,569	58,414	280,637	230,152	13,749	17,740	43,317	1,223	3,803	66,933
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	310	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	32,399	88,697	—	—	166,285	21,055	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(884)	(50)	—	—	—	46	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	37,500	—	324	891	—	—	9,000	327	—
Other Governmental Agencies	—	—	25,025	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,265	3,994	366,603	318,486	—	10,041	—	—	—
<b>Total Non-Operating Revenues</b>	<b>362,569</b>	<b>97,179</b>	<b>309,656</b>	<b>628,594</b>	<b>421,773</b>	<b>17,740</b>	<b>53,358</b>	<b>176,508</b>	<b>25,541</b>	<b>66,933</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	133,971	—	—
Other Non-Operating Expenses	—	40,363	2,001,185	—	—	—	—	301,951	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>40,363</b>	<b>2,001,185</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>435,922</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>362,569</b>	<b>56,816</b>	<b>(1,691,529)</b>	<b>628,594</b>	<b>421,773</b>	<b>17,740</b>	<b>53,358</b>	<b>(259,414)</b>	<b>25,541</b>	<b>66,933</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,803,541)</b>	<b>(457,259)</b>	<b>566,158</b>	<b>839,358</b>	<b>276,426</b>	<b>(1,503,513)</b>	<b>(284,116)</b>	<b>(242,615)</b>	<b>(31,194)</b>	<b>(520,068)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,803,541)</b>	<b>\$(457,259)</b>	<b>\$566,158</b>	<b>\$839,358</b>	<b>\$276,426</b>	<b>\$(1,503,513)</b>	<b>\$(284,116)</b>	<b>\$(242,615)</b>	<b>\$(31,194)</b>	<b>\$(520,068)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sonoma County Water Agency	Sonoma Valley County Sanitation District	South Bay Cities Sanitation District (Los Angeles)	South Bayside System Authority	South Coast Water District	South Dos Palos County Water District	South Napa Waste Management Authority	South Orange County Wastewater Authority	South Park County Sanitation District (Sonoma)	South Placer Municipal Utility District
<b>Operating Revenues</b>										
Service Charges	\$3,333,306	\$10,755,719	\$8,041,484	\$25,500,533	\$10,726,934	\$16,478	\$11,009,682	\$27,267,061	\$3,047,338	\$7,827,078
Connection Fees	117,045	86,817	440,806	—	19,675	—	—	—	5,220	376,895
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	1,008,838	337,222	422,925	74,437	—	—	145,263	217,043	53,592
Sales	—	—	1,052,493	—	1,060,384	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,450,351</b>	<b>11,851,374</b>	<b>9,872,005</b>	<b>25,923,458</b>	<b>11,881,430</b>	<b>16,478</b>	<b>11,009,682</b>	<b>27,412,324</b>	<b>3,269,601</b>	<b>8,257,565</b>
<b>Operating Expenses</b>										
Sewage Collection	235,885	899,380	1,453,135	—	2,703,236	—	—	104,260	406,313	7,811,646
Sewage Treatment	2,444,383	3,813,537	3,403,926	13,855,433	2,480,454	—	—	15,625,565	—	—
Sewage Disposal	98,175	671,540	1,106	—	122,797	—	—	1,136,202	—	—
Solid Waste Disposal	—	—	2,138,591	—	—	—	9,407,769	—	—	—
Administration and General	438,963	2,673,803	2,482,819	3,112,846	3,405,506	17,365	100,127	2,408,711	181,221	978,741
Depreciation and Amortization	1,140,466	3,091,605	1,822,054	2,528,270	3,115,962	—	278,422	3,424,989	258,092	1,059,168
Other Operating Expenses	—	—	(311,827)	—	—	—	—	—	1,422,490	657,671
<b>Total Operating Expenses</b>	<b>4,357,872</b>	<b>11,149,865</b>	<b>10,989,804</b>	<b>19,496,549</b>	<b>11,827,955</b>	<b>17,365</b>	<b>9,786,318</b>	<b>22,699,727</b>	<b>2,268,116</b>	<b>10,507,226</b>
<b>Operating Income (Loss)</b>	<b>(907,521)</b>	<b>701,509</b>	<b>(1,117,799)</b>	<b>6,426,909</b>	<b>53,475</b>	<b>(887)</b>	<b>1,223,364</b>	<b>4,712,597</b>	<b>1,001,485</b>	<b>(2,249,661)</b>
<b>Non-Operating Revenues</b>										
Interest Income	42,809	329,311	1,202,211	629,251	168,807	1,801	65	51,711	79,585	653,106
Rents, Leases, and Franchises	—	—	40,527	—	579,605	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	3,837,321	—	2,393,212	2,697	—	—	—	649,308
Voter Approved Taxes	41,216	16,382	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	11,032	—	66,085	7	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	311	133	48,692	—	10,355	41	—	—	—	6,372
Other Governmental Agencies	177,746	250,457	—	4,869,928	—	—	—	(168,409)	—	—
Other Non-Operating Revenues	610,670	—	342,974	—	97,939	—	15,622	(3,845)	—	9,523
<b>Total Non-Operating Revenues</b>	<b>872,752</b>	<b>596,283</b>	<b>5,482,757</b>	<b>5,499,179</b>	<b>3,316,003</b>	<b>4,546</b>	<b>15,687</b>	<b>(120,543)</b>	<b>79,585</b>	<b>1,318,309</b>
<b>Non-Operating Expenses</b>										
Interest Expense	243,721	652,174	630,832	4,177,074	287,280	—	268,515	3,326	59,744	—
Other Non-Operating Expenses	723,720	1,425,259	110,139	232	310,492	—	2,500	—	39,633	—
<b>Total Non-Operating Expenses</b>	<b>967,441</b>	<b>2,077,433</b>	<b>740,971</b>	<b>4,177,306</b>	<b>597,772</b>	<b>—</b>	<b>271,015</b>	<b>3,326</b>	<b>99,377</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(94,689)</b>	<b>(1,481,150)</b>	<b>4,741,786</b>	<b>1,321,873</b>	<b>2,718,231</b>	<b>4,546</b>	<b>(255,328)</b>	<b>(123,869)</b>	<b>(19,792)</b>	<b>1,318,309</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,002,210)</b>	<b>(779,641)</b>	<b>3,623,987</b>	<b>7,748,782</b>	<b>2,771,706</b>	<b>3,659</b>	<b>968,036</b>	<b>4,588,728</b>	<b>981,693</b>	<b>(931,352)</b>
Operating Transfers In	562,671	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(439,539)</b>	<b>\$(779,641)</b>	<b>\$3,623,987</b>	<b>\$7,748,782</b>	<b>\$2,771,706</b>	<b>\$3,659</b>	<b>\$968,036</b>	<b>\$4,588,728</b>	<b>\$981,693</b>	<b>\$(931,352)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	South Placer Wastewater Authority	South San Luis Obispo County Sanitation District (San Luis Obispo)	South Tahoe Public Utility District	Spalding Community Service District	Spanish Flat Water District	Spring Valley County Sanitation District (San Diego)	Springville Public Utility District	Squaw Valley Public Service District	Stallion Springs Community Services District	Steger Sanitary District (Contra Costa)
<b>Operating Revenues</b>										
Service Charges	\$—	\$2,745,621	\$9,882,955	\$—	\$121,346	\$11,777,852	\$250,843	\$656,642	\$162,003	\$2,349,266
Connection Fees	7,361,764	67,451	590,012	6,218	—	25,400	—	12,213	6,000	2,648
Service Type Assessment	—	—	—	233,785	—	—	—	—	—	—
Other Services	60	—	15,106	7,366	22,461	21,725	—	223,522	140,517	35,553
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>7,361,824</b>	<b>2,813,072</b>	<b>10,488,073</b>	<b>247,369</b>	<b>143,807</b>	<b>11,824,977</b>	<b>250,843</b>	<b>892,377</b>	<b>308,520</b>	<b>2,387,467</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	2,071,575	—	—	4,661,035	70,160	346,820	—	1,502,764
Sewage Treatment	—	1,925,133	4,671,440	—	21,031	—	70,160	—	69,611	—
Sewage Disposal	—	—	680,805	—	87	5,332,254	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	212,056	122,995	—
Administration and General	209,911	677,251	5,867,861	—	81,727	307,157	70,160	416,223	116,678	459,343
Depreciation and Amortization	—	1,116,668	4,281,779	83,500	54,863	961,219	145,098	271,641	28,685	430,537
Other Operating Expenses	13,045,182	—	200,504	196,351	30,943	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>13,255,093</b>	<b>3,719,052</b>	<b>17,773,964</b>	<b>279,851</b>	<b>188,651</b>	<b>11,261,665</b>	<b>355,578</b>	<b>1,246,740</b>	<b>337,969</b>	<b>2,392,644</b>
<b>Operating Income (Loss)</b>	<b>(5,893,269)</b>	<b>(905,980)</b>	<b>(7,285,891)</b>	<b>(32,482)</b>	<b>(44,844)</b>	<b>563,312</b>	<b>(104,735)</b>	<b>(354,363)</b>	<b>(29,449)</b>	<b>(5,177)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,490,336	34,793	247,662	—	—	379,801	9,562	86,940	3,254	28,728
Rents, Leases, and Franchises	—	—	92,423	—	—	—	—	37,943	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	7,318,916	—	—	—	10,716	297,351	—	281,200
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	3,933	8,569	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	19	(264)	—	—
<b>Intergovernmental</b>										
Federal	—	122,487	—	—	—	—	—	—	—	—
State	—	—	113,345	—	—	—	136	3,070	—	3,815
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	19,934	42,658	—	—	—	1,588	1,950	571	11,181
<b>Total Non-Operating Revenues</b>	<b>1,490,336</b>	<b>177,214</b>	<b>7,815,004</b>	<b>—</b>	<b>—</b>	<b>379,801</b>	<b>22,021</b>	<b>430,923</b>	<b>12,394</b>	<b>324,924</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,543,401	—	931,223	—	—	—	10,500	28,610	—	61,612
Other Non-Operating Expenses	11,518	—	7,951	—	—	75,000	—	10,429	—	—
<b>Total Non-Operating Expenses</b>	<b>4,554,919</b>	<b>—</b>	<b>939,174</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	<b>10,500</b>	<b>39,039</b>	<b>—</b>	<b>61,612</b>
<b>Non-Operating Income (Loss)</b>	<b>(3,064,583)</b>	<b>177,214</b>	<b>6,875,830</b>	<b>—</b>	<b>—</b>	<b>304,801</b>	<b>11,521</b>	<b>391,884</b>	<b>12,394</b>	<b>263,312</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(8,957,852)</b>	<b>(728,766)</b>	<b>(410,061)</b>	<b>(32,482)</b>	<b>(44,844)</b>	<b>868,113</b>	<b>(93,214)</b>	<b>37,521</b>	<b>(17,055)</b>	<b>258,135</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(8,957,852)</b>	<b>\$(728,766)</b>	<b>\$(410,061)</b>	<b>\$(32,482)</b>	<b>\$(44,844)</b>	<b>\$868,113</b>	<b>\$(93,214)</b>	<b>\$37,521</b>	<b>\$(17,055)</b>	<b>\$258,135</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Stinson Beach County Water District	Stones-Bengard Community Service District	Stratford Public Utility District	Strathmore Public Utility District	Sultana Community Services District	Summerland Sanitary District (Santa Barbara)	Sunnyslope County Water District	Sunol Sanitary District (Santa Clara)	Sunset Beach Sanitary District (Orange)	Susanville Consolidated Sanitary District (Lassen)
<b>Operating Revenues</b>										
Service Charges	\$320,458	\$44,534	\$175,760	\$199,317	\$91,488	\$621,008	\$1,247,872	\$—	\$—	\$1,341,477
Connection Fees	—	—	—	7,281	—	—	—	—	—	26,120
Service Type Assessment	—	—	—	—	—	—	—	—	437,417	—
Other Services	77,518	240	3,812	8,422	—	150	47,494	—	4,000	26,431
Sales	—	—	4,606	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>397,976</b>	<b>44,774</b>	<b>184,178</b>	<b>215,020</b>	<b>91,488</b>	<b>621,158</b>	<b>1,295,366</b>	<b>—</b>	<b>441,417</b>	<b>1,394,028</b>
<b>Operating Expenses</b>										
Sewage Collection	—	30,542	42,766	—	13,156	93,566	291,613	—	628,758	119,374
Sewage Treatment	—	—	42,766	74,826	—	—	—	201,419	—	586,535
Sewage Disposal	—	—	—	—	23,195	—	—	—	—	40,172
Solid Waste Disposal	—	—	54,961	—	—	—	—	—	—	—
Administration and General	454,402	9,414	25,445	88,511	21,780	692,767	253,210	57,000	92,112	356,825
Depreciation and Amortization	—	29,143	17,059	17,525	24,017	111,779	82,908	—	56,788	349,745
Other Operating Expenses	—	—	—	—	—	—	119,280	—	—	—
<b>Total Operating Expenses</b>	<b>454,402</b>	<b>69,099</b>	<b>182,997</b>	<b>180,862</b>	<b>82,148</b>	<b>898,112</b>	<b>747,011</b>	<b>258,419</b>	<b>777,658</b>	<b>1,452,651</b>
<b>Operating Income (Loss)</b>	<b>(56,426)</b>	<b>(24,325)</b>	<b>1,181</b>	<b>34,158</b>	<b>9,340</b>	<b>(276,954)</b>	<b>548,355</b>	<b>(258,419)</b>	<b>(336,241)</b>	<b>(58,623)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	935	1,978	1,070	835	6,648	2,275	1,550	14,044	13,508
Rents, Leases, and Franchises	—	—	—	24,826	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	7,874	60,649	3,835	197,341	—	—	446,933	254,364
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	(53)	—	—	2,328	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	128	399	53	1,329	—	—	43,561	5,514
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,380	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>2,315</b>	<b>9,980</b>	<b>86,944</b>	<b>4,723</b>	<b>205,265</b>	<b>2,275</b>	<b>1,550</b>	<b>506,866</b>	<b>273,386</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	6,061	—	2,925	—	11,268	—	—	55,324
Other Non-Operating Expenses	—	—	—	—	—	—	26,030	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>6,061</b>	<b>—</b>	<b>2,925</b>	<b>—</b>	<b>37,298</b>	<b>—</b>	<b>—</b>	<b>55,324</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>2,315</b>	<b>3,919</b>	<b>86,944</b>	<b>1,798</b>	<b>205,265</b>	<b>(35,023)</b>	<b>1,550</b>	<b>506,866</b>	<b>218,062</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(56,426)</b>	<b>(22,010)</b>	<b>5,100</b>	<b>121,102</b>	<b>11,138</b>	<b>(71,689)</b>	<b>513,332</b>	<b>(256,869)</b>	<b>170,625</b>	<b>159,439</b>
<b>Operating Transfers In</b>										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	513,332	—	—	—
<b>Net Income (Loss)</b>	<b>\$(56,426)</b>	<b>\$(22,010)</b>	<b>\$5,100</b>	<b>\$121,102</b>	<b>\$11,138</b>	<b>\$(71,689)</b>	<b>\$—</b>	<b>\$(256,869)</b>	<b>\$170,625</b>	<b>\$159,439</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sutter County Waterworks District No. 1	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District	Tehama County Sanitary Landfill Agency	Tehama County/Red Bluff Landfill Management Agency	Tejon-Castac Water District	Temecula Community Services District	Templeton Community Services District	Tennant Community Services District
<b>Operating Revenues</b>										
Service Charges	\$74,192	\$2,276,938	\$11,386,249	\$3,118,218	\$221	\$258,538	\$259,631	\$—	\$748,232	\$7,211
Connection Fees	—	23,225	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	5,815,270	—	—
Other Services	(873)	26,502	371,448	71,633	—	—	—	—	117,472	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>73,319</b>	<b>2,326,665</b>	<b>11,757,697</b>	<b>3,189,851</b>	<b>221</b>	<b>258,538</b>	<b>259,631</b>	<b>5,815,270</b>	<b>865,704</b>	<b>7,211</b>
<b>Operating Expenses</b>										
Sewage Collection	—	1,449,642	—	—	—	—	—	—	222,015	—
Sewage Treatment	—	—	10,088,720	—	—	—	438,275	—	—	—
Sewage Disposal	—	—	—	1,697,043	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	1,464,115	71,546	54,242	—	5,911,638	1,670	—
Administration and General	143,746	602,955	1,144,815	166,377	102,134	214,777	69,516	109,964	252,173	3,867
Depreciation and Amortization	71,494	671,912	2,189,913	473,977	33,352	4,660	142,731	—	363,205	15,000
Other Operating Expenses	—	416,604	—	—	—	—	—	—	—	4,526
<b>Total Operating Expenses</b>	<b>215,240</b>	<b>3,141,113</b>	<b>13,423,448</b>	<b>3,801,512</b>	<b>207,032</b>	<b>273,679</b>	<b>650,522</b>	<b>6,021,602</b>	<b>839,063</b>	<b>23,393</b>
<b>Operating Income (Loss)</b>	<b>(141,921)</b>	<b>(814,448)</b>	<b>(1,665,751)</b>	<b>(611,661)</b>	<b>(206,811)</b>	<b>(15,141)</b>	<b>(390,891)</b>	<b>(206,332)</b>	<b>26,641</b>	<b>(16,182)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	22,667	356,428	6,356	92,593	6,290	—	11,693	13,562	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	5,350	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	2,366,930	—	—	—	—	—	—	—
Voter Approved Taxes	—	6,886	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	10	430,926	—	84,164	—	—	—	—	—
Other Governmental Agencies	—	2,327	—	—	—	76,282	—	—	—	—
Other Non-Operating Revenues	—	—	405	—	2,194	10,029	—	—	4,555	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>31,894</b>	<b>3,154,689</b>	<b>6,356</b>	<b>178,951</b>	<b>92,601</b>	<b>—</b>	<b>17,043</b>	<b>18,117</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,970	1,218,823	231,464	—	—	—	—	38,508	—
Other Non-Operating Expenses	—	—	—	—	33,140	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>2,970</b>	<b>1,218,823</b>	<b>231,464</b>	<b>33,140</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>38,508</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>28,924</b>	<b>1,935,866</b>	<b>(225,108)</b>	<b>145,811</b>	<b>92,601</b>	<b>—</b>	<b>17,043</b>	<b>(20,391)</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(141,921)</b>	<b>(785,524)</b>	<b>270,115</b>	<b>(836,769)</b>	<b>(61,000)</b>	<b>77,460</b>	<b>(390,891)</b>	<b>(189,289)</b>	<b>6,250</b>	<b>(16,182)</b>
<b>Operating Transfers In</b>	—	—	—	—	—	—	—	—	—	—
<b>Operating Transfers Out</b>	—	—	—	—	—	—	—	—	303,270	—
<b>Net Income (Loss)</b>	<b>\$(141,921)</b>	<b>\$(785,524)</b>	<b>\$270,115</b>	<b>\$(836,769)</b>	<b>\$(61,000)</b>	<b>\$77,460</b>	<b>\$(390,891)</b>	<b>\$(189,289)</b>	<b>\$(297,020)</b>	<b>\$(16,182)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Terra Bella Sewer Maintenance District	Thermalito Irrigation District	Three Rivers Community Services District	Tipton Community Services District	Tomales Community Services District	Town of Discovery Bay	Trabuco Canyon Water District	Tranquillity Public Utility District	Tres Pinos County Water District	Trinity County Waterworks District No. 1
<b>Operating Revenues</b>										
Service Charges	\$142,346	\$778,787	\$—	\$137,578	\$157,498	\$2,805,164	\$1,248,536	\$98,750	\$38,375	\$111,203
Connection Fees	—	2,339	—	9,801	—	1,720	—	—	—	—
Service Type Assessment	—	—	54,253	—	—	—	—	—	—	—
Other Services	—	13,423	650	3,470	—	92,917	650	2,520	—	26,246
Sales	—	—	—	—	—	—	799,984	3,846	—	2,806
<b>Total Operating Revenues</b>	<b>142,346</b>	<b>794,549</b>	<b>54,903</b>	<b>150,849</b>	<b>157,498</b>	<b>2,899,801</b>	<b>2,049,170</b>	<b>105,116</b>	<b>38,375</b>	<b>140,255</b>
<b>Operating Expenses</b>										
Sewage Collection	—	159,206	—	53,861	401	—	406,897	—	—	94,500
Sewage Treatment	72,724	—	—	—	4,681	1,809,371	1,627,588	54,891	—	—
Sewage Disposal	—	249,639	—	44,068	1,102	—	—	—	25,812	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	37,394	257,340	88,739	35,293	177,287	402,606	374,603	23,755	14,638	—
Depreciation and Amortization	56,193	172,945	4,774	14,982	36,130	209,185	1,378,855	36,000	12,337	250,000
Other Operating Expenses	—	32,208	—	—	775	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>166,311</b>	<b>871,338</b>	<b>93,513</b>	<b>148,204</b>	<b>220,376</b>	<b>2,421,162</b>	<b>3,787,943</b>	<b>114,646</b>	<b>52,787</b>	<b>344,500</b>
<b>Operating Income (Loss)</b>	<b>(23,965)</b>	<b>(76,789)</b>	<b>(38,610)</b>	<b>2,645</b>	<b>(62,878)</b>	<b>478,639</b>	<b>(1,738,773)</b>	<b>(9,530)</b>	<b>(14,412)</b>	<b>(204,245)</b>
<b>Non-Operating Revenues</b>										
Interest Income	19,914	4,372	943	3,538	3,676	10,778	16,913	3,169	—	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	8,190	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	31,554	—	27,417	10,503	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	21,929	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	74,812
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	23	12,214	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	20,000	—	—	—	—	—
State	411	—	381	154	67,770	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	48,461	—	107,249	—	—	—
Other Non-Operating Revenues	—	1,103	20,600	—	2,820	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>51,879</b>	<b>5,475</b>	<b>49,341</b>	<b>14,218</b>	<b>176,870</b>	<b>10,778</b>	<b>124,162</b>	<b>11,359</b>	<b>—</b>	<b>74,812</b>
<b>Non-Operating Expenses</b>										
Interest Expense	37,230	28,167	—	—	6,597	—	—	—	—	18,800
Other Non-Operating Expenses	—	—	—	—	113	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>37,230</b>	<b>28,167</b>	<b>—</b>	<b>—</b>	<b>6,710</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>18,800</b>
<b>Non-Operating Income (Loss)</b>	<b>14,649</b>	<b>(22,692)</b>	<b>49,341</b>	<b>14,218</b>	<b>170,160</b>	<b>10,778</b>	<b>124,162</b>	<b>11,359</b>	<b>—</b>	<b>56,012</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(9,316)</b>	<b>(99,481)</b>	<b>10,731</b>	<b>16,863</b>	<b>107,282</b>	<b>489,417</b>	<b>(1,614,611)</b>	<b>1,829</b>	<b>(14,412)</b>	<b>(148,233)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	11,231	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(9,316)</b>	<b>\$(99,481)</b>	<b>\$10,731</b>	<b>\$16,863</b>	<b>\$96,051</b>	<b>\$489,417</b>	<b>\$(1,614,611)</b>	<b>\$1,829</b>	<b>\$(14,412)</b>	<b>\$(148,233)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Triunfo County Sanitation District (Ventura)	Truckee Sanitary District (Nevada)	Tucker Oaks Water District	Tuolumne City Sanitary District	Tuolumne Utilities District	Twain Harte Community Services District	Ukiah Valley Sanitation District (Mendocino)	Union Sanitary District (Alameda)	Upper Valley Waste Management Agency	Valleccitos Water District
<b>Operating Revenues</b>										
Service Charges	\$6,550,564	\$2,449,224	\$20,400	\$745,598	\$2,827,303	\$786,782	\$3,724,792	\$37,217,073	\$112,861	\$12,013,152
Connection Fees	52,650	—	—	—	275,896	1,750	268,533	2,467,083	—	—
Service Type Assessment	179,359	—	—	—	—	—	—	—	—	—
Other Services	—	55,314	300	—	181,451	33,749	—	968,475	—	81,710
Sales	1,346,428	—	—	—	—	—	—	—	—	2,151,145
<b>Total Operating Revenues</b>	<b>8,129,001</b>	<b>2,504,538</b>	<b>20,700</b>	<b>745,598</b>	<b>3,284,650</b>	<b>822,281</b>	<b>3,993,325</b>	<b>40,652,631</b>	<b>112,861</b>	<b>14,246,007</b>
<b>Operating Expenses</b>										
Sewage Collection	4,300,816	3,814,274	—	—	534,351	—	268,312	9,338,919	—	1,951,681
Sewage Treatment	1,057,027	—	—	—	366,320	537,305	871,637	13,995,781	—	3,456,133
Sewage Disposal	—	—	6,928	—	136,208	—	—	—	12,327	2,162,753
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	2,121,737	2,335,903	4,787	393,498	2,001,979	99,686	669,076	5,322,085	68,451	3,926,273
Depreciation and Amortization	437,194	1,911,477	1,393	225,000	777,845	35,232	63,001	16,243,535	—	3,238,766
Other Operating Expenses	—	—	5,461	352,541	238,663	—	—	—	31,861	—
<b>Total Operating Expenses</b>	<b>7,916,774</b>	<b>8,061,654</b>	<b>18,569</b>	<b>971,039</b>	<b>4,055,366</b>	<b>672,223</b>	<b>1,872,026</b>	<b>44,900,320</b>	<b>112,639</b>	<b>14,735,606</b>
<b>Operating Income (Loss)</b>	<b>212,227</b>	<b>(5,557,116)</b>	<b>2,131</b>	<b>(225,441)</b>	<b>(770,716)</b>	<b>150,058</b>	<b>2,121,299</b>	<b>(4,247,689)</b>	<b>222</b>	<b>(489,599)</b>
<b>Non-Operating Revenues</b>										
Interest Income	13,726	79,512	83	1,619	10,875	1,707	111,339	349,012	486	119,645
Rents, Leases, and Franchises	—	8,435	—	—	300	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	4,371,335	—	56,869	266,326	—	38,875	—	—	665,444
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	80,583	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	30,173
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	43,725	—	906	3,995	—	470	—	—	6,675
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	423,412
Other Non-Operating Revenues	450	289,330	—	461	1,378,239	—	—	—	—	149,222
<b>Total Non-Operating Revenues</b>	<b>14,176</b>	<b>4,792,337</b>	<b>83</b>	<b>59,855</b>	<b>1,740,318</b>	<b>1,707</b>	<b>150,684</b>	<b>349,012</b>	<b>486</b>	<b>1,394,571</b>
<b>Non-Operating Expenses</b>										
Interest Expense	207,304	—	1,463	59,442	117,242	2,225	40,623	867,781	—	1,270,790
Other Non-Operating Expenses	2,110,860	—	—	100,000	—	—	1,960,327	171,608	—	698,832
<b>Total Non-Operating Expenses</b>	<b>2,318,164</b>	<b>—</b>	<b>1,463</b>	<b>159,442</b>	<b>117,242</b>	<b>2,225</b>	<b>2,000,950</b>	<b>1,039,389</b>	<b>—</b>	<b>1,969,622</b>
<b>Non-Operating Income (Loss)</b>	<b>(2,303,988)</b>	<b>4,792,337</b>	<b>(1,380)</b>	<b>(99,587)</b>	<b>1,623,076</b>	<b>(518)</b>	<b>(1,850,266)</b>	<b>(690,377)</b>	<b>486</b>	<b>(575,051)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,091,761)</b>	<b>(764,779)</b>	<b>751</b>	<b>(325,028)</b>	<b>852,360</b>	<b>149,540</b>	<b>271,033</b>	<b>(4,938,066)</b>	<b>708</b>	<b>(1,064,650)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(2,091,761)</b>	<b>\$(764,779)</b>	<b>\$751</b>	<b>\$(325,028)</b>	<b>\$852,360</b>	<b>\$149,540</b>	<b>\$271,033</b>	<b>\$(4,938,066)</b>	<b>\$708</b>	<b>\$(1,064,650)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Vallejo Sanitation and Flood Control District	Valley Center Municipal Water District	Valley Sanitary District (Riverside)	Valley Springs Public Utility District	Vandenberg Village Community Services District	Ventura County Waterworks No. 1	Ventura County Waterworks No. 16	Ventura Region Sanitation District	Victor Valley Wastewater Reclamation Authority	Wallace Community Services District
<b>Operating Revenues</b>										
Service Charges	\$24,122,220	\$1,675,877	\$8,605,117	\$287,951	\$1,556,058	\$3,719,665	\$488,146	\$9,966,760	\$9,665,620	\$80,836
Connection Fees	—	—	304,428	—	—	39,608	8,044	—	3,166,772	—
Service Type Assessment	678,150	—	—	—	—	—	—	—	—	—
Other Services	31,068	—	50,590	—	315,014	—	185	7,444,144	49,400	56
Sales	—	—	—	—	—	302,261	45	222,294	—	—
<b>Total Operating Revenues</b>	<b>24,831,438</b>	<b>1,675,877</b>	<b>8,960,135</b>	<b>287,951</b>	<b>1,871,072</b>	<b>4,061,534</b>	<b>496,420</b>	<b>17,633,198</b>	<b>12,881,792</b>	<b>80,892</b>
<b>Operating Expenses</b>										
Sewage Collection	4,580,200	225,983	788,124	94,906	29,613	237,667	43,217	—	652,862	16,287
Sewage Treatment	8,534,675	868,191	1,875,514	—	622,103	1,443,632	300,332	4,495,199	2,201,427	48,859
Sewage Disposal	—	—	307,380	—	—	237,282	—	—	79,684	16,287
Solid Waste Disposal	—	—	—	—	—	—	—	7,391,591	—	—
Administration and General	4,558,786	165,320	1,440,724	114,743	254,381	821,860	117,196	3,511,009	5,704,461	8,939
Depreciation and Amortization	8,207,116	970,535	1,870,268	27,139	27,563	682,340	17,781	2,213,614	5,664,279	86,693
Other Operating Expenses	—	—	—	—	10,554	647	—	795,281	—	2,631
<b>Total Operating Expenses</b>	<b>25,880,777</b>	<b>2,230,029</b>	<b>6,282,010</b>	<b>236,788</b>	<b>944,214</b>	<b>3,423,428</b>	<b>478,526</b>	<b>18,406,694</b>	<b>14,302,713</b>	<b>179,696</b>
<b>Operating Income (Loss)</b>	<b>(1,049,339)</b>	<b>(554,152)</b>	<b>2,678,125</b>	<b>51,163</b>	<b>926,858</b>	<b>638,106</b>	<b>17,894</b>	<b>(773,496)</b>	<b>(1,420,921)</b>	<b>(98,804)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,328,809	29,041	183,210	—	27,422	219,021	13,780	1,155,949	122,022	3,280
Rents, Leases, and Franchises	—	—	—	—	—	51,150	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	844,085	—	662,348	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	16,906
Prior Year and Penalties	—	—	—	—	—	—	3,709	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	7,703,432	—	—	—
State	9,414	—	7,268	—	—	—	1,448	—	—	—
Other Governmental Agencies	1,097,212	—	6,117	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	35,983	217,747	1,696	67,515	—
<b>Total Non-Operating Revenues</b>	<b>4,279,520</b>	<b>29,041</b>	<b>858,943</b>	<b>—</b>	<b>27,422</b>	<b>306,154</b>	<b>7,940,116</b>	<b>1,157,645</b>	<b>189,537</b>	<b>20,186</b>
<b>Non-Operating Expenses</b>										
Interest Expense	3,380,499	—	476,411	—	—	—	28,618	1,065,108	304,779	7,943
Other Non-Operating Expenses	1,738	21,158	23,775	—	—	133,777	215,237	449,372	—	—
<b>Total Non-Operating Expenses</b>	<b>3,382,237</b>	<b>21,158</b>	<b>500,186</b>	<b>—</b>	<b>—</b>	<b>133,777</b>	<b>243,855</b>	<b>1,514,480</b>	<b>304,779</b>	<b>7,943</b>
<b>Non-Operating Income (Loss)</b>	<b>897,283</b>	<b>7,883</b>	<b>358,757</b>	<b>—</b>	<b>27,422</b>	<b>172,377</b>	<b>7,696,261</b>	<b>(356,835)</b>	<b>(115,242)</b>	<b>12,243</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(152,056)</b>	<b>(546,269)</b>	<b>3,036,882</b>	<b>51,163</b>	<b>954,280</b>	<b>810,483</b>	<b>7,714,155</b>	<b>(1,130,331)</b>	<b>(1,536,163)</b>	<b>(86,561)</b>
<b>Operating Transfers In</b>										
Operating Transfers In	—	403,069	—	—	—	—	—	2,250,973	—	—
Operating Transfers Out	—	—	—	—	—	—	—	2,250,973	—	—
<b>Net Income (Loss)</b>	<b>\$(152,056)</b>	<b>\$(143,200)</b>	<b>\$3,036,882</b>	<b>\$51,163</b>	<b>\$954,280</b>	<b>\$810,483</b>	<b>\$7,714,155</b>	<b>\$(1,130,331)</b>	<b>\$(1,536,163)</b>	<b>\$(86,561)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Walnut Park Garbage Disposal District	Weaverville Sanitary District (Trinity)	Weott Community Services District	West Bay Sanitary District (San Mateo)	West County Agency	West County Wastewater District (Contra Costa)	West Patton Village Community Services District	West Valley Sanitation District of Santa Clara County (Santa Clara)	Westborough County Water District	Western Municipal Water District
<b>Operating Revenues</b>										
Service Charges	\$1,031,580	\$406,265	\$78,932	\$13,602,569	\$—	\$10,013,476	\$52,200	\$14,456,774	\$1,854,940	\$3,244,138
Connection Fees	—	—	—	32,817	—	417,696	—	798,425	—	5,993,670
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	15,372	640	95,222	—	313,204	—	814,850	—	175,805
Sales	—	—	—	—	—	—	640	—	—	6,756,892
<b>Total Operating Revenues</b>	<b>1,031,580</b>	<b>421,637</b>	<b>79,572</b>	<b>13,730,608</b>	<b>—</b>	<b>10,744,376</b>	<b>52,840</b>	<b>16,070,049</b>	<b>1,854,940</b>	<b>16,170,505</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	8,350	2,510,735	—	2,590,558	—	2,990,708	—	454,486
Sewage Treatment	—	81,784	12,169	5,414,629	—	5,570,390	24,970	6,180,974	1,522,934	224,910
Sewage Disposal	—	—	—	—	—	91,085	—	—	—	8,668,244
Solid Waste Disposal	—	—	5,610	—	—	—	—	—	—	—
Administration and General	1,105,650	322,653	25,090	1,583,205	163,192	2,582,750	—	2,309,853	—	—
Depreciation and Amortization	—	—	90,000	819,867	—	2,814,261	451	3,903,725	49,772	1,779,761
Other Operating Expenses	—	—	—	—	—	54,955	—	—	83,709	2,033,468
<b>Total Operating Expenses</b>	<b>1,105,650</b>	<b>404,437</b>	<b>141,219</b>	<b>10,328,436</b>	<b>163,192</b>	<b>13,703,999</b>	<b>25,421</b>	<b>15,385,260</b>	<b>1,656,415</b>	<b>13,160,869</b>
<b>Operating Income (Loss)</b>	<b>(74,070)</b>	<b>17,200</b>	<b>(61,647)</b>	<b>3,402,172</b>	<b>(163,192)</b>	<b>(2,959,623)</b>	<b>27,419</b>	<b>684,789</b>	<b>198,525</b>	<b>3,009,636</b>
<b>Non-Operating Revenues</b>										
Interest Income	12,669	8,518	603	71,987	—	419,102	—	270,778	—	399,803
Rents, Leases, and Franchises	—	—	—	—	—	508,281	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	155,931	—	—	—	—	1,437,688	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,708	—	—	—	—	—	—	—	620,235
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	12,707	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,355	—	—	—	—	14,220	—	—	—	—
Other Governmental Agencies	—	—	—	—	163,191	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	541,844	—	23,031	—	3,191
<b>Total Non-Operating Revenues</b>	<b>182,662</b>	<b>13,226</b>	<b>603</b>	<b>71,987</b>	<b>163,191</b>	<b>2,921,135</b>	<b>—</b>	<b>293,809</b>	<b>—</b>	<b>1,023,229</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	16,043	15,027	—	—	—	—	852,127	—	2,488,738
Other Non-Operating Expenses	—	—	—	1,100,796	—	1,608	—	148,000	—	172,530
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>16,043</b>	<b>15,027</b>	<b>1,100,796</b>	<b>—</b>	<b>1,608</b>	<b>—</b>	<b>1,000,127</b>	<b>—</b>	<b>2,661,268</b>
<b>Non-Operating Income (Loss)</b>	<b>182,662</b>	<b>(2,817)</b>	<b>(14,424)</b>	<b>(1,028,809)</b>	<b>163,191</b>	<b>2,919,527</b>	<b>—</b>	<b>(706,318)</b>	<b>—</b>	<b>(1,638,039)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>108,592</b>	<b>14,383</b>	<b>(76,071)</b>	<b>2,373,363</b>	<b>(1)</b>	<b>(40,096)</b>	<b>27,419</b>	<b>(21,529)</b>	<b>198,525</b>	<b>1,371,597</b>
<b>Operating Transfers In</b>										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	27,419	—	—	—
<b>Net Income (Loss)</b>	<b>\$108,592</b>	<b>\$14,383</b>	<b>\$(76,071)</b>	<b>\$2,373,363</b>	<b>\$(1)</b>	<b>\$(40,096)</b>	<b>\$—</b>	<b>\$(21,529)</b>	<b>\$198,525</b>	<b>\$1,371,597</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Western Placer Waste Management Authority	Western Riverside County Regional Wastewater Authority	Westley Community Services District	Westport County Water District	Westwood Community Services District	Whispering Palms Community Services District	Whittier Utility Authority	Wild Wings County Service Area	Windsor County Water District	Winter Gardens Sewer Maintenance (San Diego)
<b>Operating Revenues</b>										
Service Charges	\$19,847,473	\$3,523,316	\$19,749	\$—	\$371,001	\$407,378	\$10,060,996	\$—	\$6,746,535	\$826,499
Connection Fees	—	—	—	—	—	—	—	—	160,437	—
Service Type Assessment	—	—	140	—	—	—	—	370,319	—	—
Other Services	24,589	—	1,016	—	331	—	—	—	—	—
Sales	—	—	—	65,168	—	—	—	—	42,206	—
<b>Total Operating Revenues</b>	<b>19,872,062</b>	<b>3,523,316</b>	<b>20,905</b>	<b>65,168</b>	<b>371,332</b>	<b>407,378</b>	<b>10,060,996</b>	<b>370,319</b>	<b>6,949,178</b>	<b>826,499</b>
<b>Operating Expenses</b>										
Sewage Collection	—	107,658	—	—	163,098	27,358	—	402,263	—	337,337
Sewage Treatment	—	3,524,842	468	40,194	—	526,945	1,524,983	—	—	—
Sewage Disposal	—	—	—	5,119	—	—	—	—	4,447,619	774,189
Solid Waste Disposal	12,009,962	—	—	—	—	—	8,703,282	—	—	—
Administration and General	4,320,632	495,443	12,677	10,813	53,500	129,453	3,785	32,248	985,362	17,950
Depreciation and Amortization	2,598,761	1,266,675	2,620	26,056	51,673	265,100	477,314	49,376	2,019,090	43,624
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>18,929,355</b>	<b>5,394,618</b>	<b>15,765</b>	<b>82,182</b>	<b>268,271</b>	<b>948,856</b>	<b>10,709,364</b>	<b>483,887</b>	<b>7,452,071</b>	<b>1,173,100</b>
<b>Operating Income (Loss)</b>	<b>942,707</b>	<b>(1,871,302)</b>	<b>5,140</b>	<b>(17,014)</b>	<b>103,061</b>	<b>(541,478)</b>	<b>(648,368)</b>	<b>(113,568)</b>	<b>(502,893)</b>	<b>(346,601)</b>
<b>Non-Operating Revenues</b>										
Interest Income	766,088	1,241	665	—	2,190	12,304	329,695	4,524	159,287	94,484
Rents, Leases, and Franchises	89,276	—	—	5,700	—	—	453,385	—	179,655	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	605	—	—	35,976	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	27,105	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	25,000	—	—	—	—	—	—	—	—	—
State	91,935	—	6	—	—	437	—	—	268	—
Other Governmental Agencies	9,013	—	—	—	—	—	—	—	18,068	—
Other Non-Operating Revenues	—	580,110	—	—	—	98,236	10,096	—	332,987	—
<b>Total Non-Operating Revenues</b>	<b>981,312</b>	<b>581,351</b>	<b>1,276</b>	<b>5,700</b>	<b>2,190</b>	<b>146,953</b>	<b>793,176</b>	<b>4,524</b>	<b>717,370</b>	<b>94,484</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	162,892	—	—	51,501	—	166,239	—	424,023	—
Other Non-Operating Expenses	—	141,785	—	—	—	—	4,004	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>304,677</b>	<b>—</b>	<b>—</b>	<b>51,501</b>	<b>—</b>	<b>170,243</b>	<b>—</b>	<b>424,023</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>981,312</b>	<b>276,674</b>	<b>1,276</b>	<b>5,700</b>	<b>(49,311)</b>	<b>146,953</b>	<b>622,933</b>	<b>4,524</b>	<b>293,347</b>	<b>94,484</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,924,019</b>	<b>(1,594,628)</b>	<b>6,416</b>	<b>(11,314)</b>	<b>53,750</b>	<b>(394,525)</b>	<b>(25,435)</b>	<b>(109,044)</b>	<b>(209,546)</b>	<b>(252,117)</b>
Operating Transfers In	—	—	—	—	—	—	—	45,185	2,147,104	—
Operating Transfers Out	—	—	—	—	—	—	—	95,463	2,128,496	—
<b>Net Income (Loss)</b>	<b>\$1,924,019</b>	<b>\$(1,594,628)</b>	<b>\$6,416</b>	<b>\$(11,314)</b>	<b>\$53,750</b>	<b>\$(394,525)</b>	<b>\$(25,435)</b>	<b>\$(159,322)</b>	<b>\$(190,938)</b>	<b>\$(252,117)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Winterhaven Water District	Winton Water and Sanitary District (Merced)	Woodbridge Sanitary District (San Joaquin)	Woodville Public Utility District	Yorba Linda Water District	Yucaipa Valley Water District	State Total
<b>Operating Revenues</b>							
Service Charges	\$167,894	\$1,573,686	\$—	\$—	\$1,275,979	\$9,938,758	\$2,464,218,985
Connection Fees	—	—	—	—	—	—	118,638,876
Service Type Assessment	—	—	376,366	—	—	—	24,507,935
Other Services	—	17,062	—	—	—	360	109,378,740
Sales	—	—	—	119,650	116,396	—	139,344,405
<b>Total Operating Revenues</b>	<b>167,894</b>	<b>1,590,748</b>	<b>376,366</b>	<b>119,650</b>	<b>1,392,375</b>	<b>9,939,118</b>	<b>2,856,088,941</b>
<b>Operating Expenses</b>							
Sewage Collection	—	151,617	—	—	347,906	777,371	332,597,803
Sewage Treatment	144,761	1,059,685	255,192	—	—	683,137	852,933,727
Sewage Disposal	25,000	—	—	26,020	—	623,457	123,843,130
Solid Waste Disposal	21,115	—	—	—	—	—	284,381,520
Administration and General	13,000	215,813	87,749	71,311	814,751	4,374,169	557,882,320
Depreciation and Amortization	30,090	163,626	70,523	21,900	592,190	2,206,576	595,542,359
Other Operating Expenses	—	—	—	20,358	—	396,433	73,443,750
<b>Total Operating Expenses</b>	<b>233,966</b>	<b>1,590,741</b>	<b>413,464</b>	<b>139,589</b>	<b>1,754,847</b>	<b>9,061,143</b>	<b>2,820,624,609</b>
<b>Operating Income (Loss)</b>	<b>(66,072)</b>	<b>7</b>	<b>(37,098)</b>	<b>(19,939)</b>	<b>(362,472)</b>	<b>877,975</b>	<b>35,464,332</b>
<b>Non-Operating Revenues</b>							
Interest Income	164	24,670	4,706	32,246	19,360	4,233	134,623,694
Rents, Leases, and Franchises	—	—	—	—	—	—	8,790,230
<b>Taxes and Assessments</b>							
Current Secured and Unsecured (1%)	8,695	41,043	37,294	25,783	—	—	283,606,263
Voter Approved Taxes	—	—	—	288	—	—	25,505,395
Property Assessments	—	—	—	—	—	—	31,355,369
Special Assessments	—	176,165	—	—	—	—	1,098,076
Prior Year and Penalties	—	40	—	52	—	—	2,815,071
<b>Intergovernmental</b>							
Federal	—	—	—	—	—	—	24,895,727
State	100	353	500	445	—	—	27,739,603
Other Governmental Agencies	—	—	3,483	—	—	—	26,703,037
Other Non-Operating Revenues	—	—	32,499	—	29,339	25,308	72,413,528
<b>Total Non-Operating Revenues</b>	<b>8,959</b>	<b>242,271</b>	<b>78,482</b>	<b>58,814</b>	<b>48,699</b>	<b>29,541</b>	<b>639,545,993</b>
<b>Non-Operating Expenses</b>							
Interest Expense	1,026	4,084	—	—	543	1,065,932	231,718,790
Other Non-Operating Expenses	—	—	—	—	2,824	1,428,959	59,046,210
<b>Total Non-Operating Expenses</b>	<b>1,026</b>	<b>4,084</b>	<b>—</b>	<b>—</b>	<b>3,367</b>	<b>2,494,891</b>	<b>290,765,000</b>
<b>Non-Operating Income (Loss)</b>	<b>7,933</b>	<b>238,187</b>	<b>78,482</b>	<b>58,814</b>	<b>45,332</b>	<b>(2,465,350)</b>	<b>348,780,993</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(58,139)</b>	<b>238,194</b>	<b>41,384</b>	<b>38,875</b>	<b>(317,140)</b>	<b>(1,587,375)</b>	<b>384,245,325</b>
Operating Transfers In	—	—	—	—	—	—	268,199,033
Operating Transfers Out	—	—	—	—	—	—	245,139,197
<b>Net Income (Loss)</b>	<b>\$(58,139)</b>	<b>\$238,194</b>	<b>\$41,384</b>	<b>\$38,875</b>	<b>\$(317,140)</b>	<b>\$(1,587,375)</b>	<b>\$407,305,161</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	4-E Water District	4-M Water District	Acampo Maintenance District (San Joaquin)	Adams Springs Water District	Adelanto Public Utility Authority	Alameda County Water District	Aldercroft Heights County Water District	Alderpoint County Water District	Alleghany County Water District	Allensworth Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$28,278	\$4,155,920	\$39,533,939	\$168,420	\$48,698	\$24,699	\$87,494
Business	—	—	—	—	—	7,795,425	—	4,749	—	31,545
Industrial	—	—	—	—	—	4,454,528	—	—	—	—
Irrigation	—	77,524	—	100	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	2	—	6,426	—	3,897,712	—	—	—	—
Water Services	115	—	—	2,040	2,164,531	3,624,696	—	10,719	405	—
<b>Total Operating Revenues</b>	<b>115</b>	<b>77,526</b>	<b>—</b>	<b>36,844</b>	<b>6,320,451</b>	<b>59,306,300</b>	<b>168,420</b>	<b>64,166</b>	<b>25,104</b>	<b>119,039</b>
<b>Operating Expenses</b>										
Source of Supply	6	27,891	—	12,416	315,888	21,545,300	21,045	—	—	—
Pumping	—	—	6,965	—	706,203	2,591,700	—	25,171	4,773	20,511
Water Treatment	—	—	506	1,551	—	11,297,100	—	5,083	1,149	—
Administration and General	130	2,547	3,411	19,359	24,052	8,165,902	12,126	10,416	14,537	53,078
Customer Accounts	—	—	—	—	307,405	1,252,100	—	1,100	975	19,967
Transmission and Distribution	—	17,672	19,320	—	1,359,342	11,997,000	79,337	—	955	8,945
Depreciation and Amortization	—	—	—	—	353,755	11,181,400	—	2,894	13,484	28,271
Other Operating Expenses	—	2,446	5,328	—	—	168,598	24,585	—	—	—
<b>Total Operating Expenses</b>	<b>136</b>	<b>50,556</b>	<b>35,530</b>	<b>33,326</b>	<b>3,066,645</b>	<b>68,199,100</b>	<b>137,093</b>	<b>44,664</b>	<b>35,873</b>	<b>130,772</b>
<b>Operating Income (Loss)</b>	<b>(21)</b>	<b>26,970</b>	<b>(35,530)</b>	<b>3,518</b>	<b>3,253,806</b>	<b>(8,892,800)</b>	<b>31,327</b>	<b>19,502</b>	<b>(10,769)</b>	<b>(11,733)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	83	2,289	19	64,758	2,447,900	190	651	—	400
Rents, Leases, and Franchises	—	—	—	—	—	161,903	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	3,814	—	—	4,020,487	32,519	1,534	4,487	—
Voter Approved Taxes	—	—	—	—	—	—	—	5,220	—	—
Property Assessments	—	—	33,628	—	—	—	—	—	78	—
Special Assessments	—	—	4	—	—	—	—	—	—	—
Prior Year and Penalties	—	11,429	—	969	—	214,911	—	—	4	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	47	—	—	3,260,208	1	20	56	—
Other Governmental Agencies	—	—	—	—	—	(16,819)	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	11,646,017	—	—	997	2,002
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>11,512</b>	<b>39,782</b>	<b>988</b>	<b>64,758</b>	<b>21,734,607</b>	<b>32,710</b>	<b>7,425</b>	<b>5,622</b>	<b>2,402</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	8,288,571	2,297,383	—	1,220	2,401	5,025
Other Non-Operating Expenses	—	—	—	—	—	11,556,091	—	—	4,379	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$8,288,571</b>	<b>\$13,853,474</b>	<b>\$—</b>	<b>\$1,220</b>	<b>\$6,780</b>	<b>\$5,025</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>11,512</b>	<b>39,782</b>	<b>988</b>	<b>(8,223,813)</b>	<b>7,881,133</b>	<b>32,710</b>	<b>6,205</b>	<b>(1,158)</b>	<b>(2,623)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(21)</b>	<b>38,482</b>	<b>4,252</b>	<b>4,506</b>	<b>(4,970,007)</b>	<b>(1,011,667)</b>	<b>64,037</b>	<b>25,707</b>	<b>(11,927)</b>	<b>(14,356)</b>
Operating Transfers In	—	—	8,100	—	—	—	—	—	—	—
Operating Transfers Out	—	—	8,100	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(21)</b>	<b>\$38,482</b>	<b>\$4,252</b>	<b>\$4,506</b>	<b>\$(4,970,007)</b>	<b>\$(1,011,667)</b>	<b>\$64,037</b>	<b>\$25,707</b>	<b>\$(11,927)</b>	<b>\$(14,356)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Almond Park Maintenance District (San Joaquin)	Alpaugh Irrigation District	Alpaugh Joint Powers Authority	Alpine Springs County Water District	Alta Irrigation District	Amador Water Agency	Anderson Springs Community Services District	Anderson-Cottonwood Irrigation District	Angiola Water District	Antelope Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$282,829	\$634,377	\$86,305	\$3,734,702	\$62,860	\$—	\$—	\$—
Business	—	—	—	—	—	429,956	—	9,443	—	—
Industrial	—	—	—	—	—	808,596	—	—	—	—
Irrigation	—	774,972	—	—	1,950,293	153,077	—	587,447	3,545,286	—
Sales for Resale	—	—	—	—	—	1,301,047	—	378,098	—	—
All Other Sales	—	—	—	8,660	328,368	1,551,625	—	13,829	—	—
Water Services	—	199,655	—	—	—	803,132	—	—	689,705	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>974,627</b>	<b>282,829</b>	<b>643,037</b>	<b>2,364,966</b>	<b>8,782,135</b>	<b>62,860</b>	<b>988,817</b>	<b>4,234,991</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	149,990	—	—	—	717,690	4,000	249,393	85,566	—
Pumping	1,403	694,680	—	—	—	—	—	111,995	2,962,071	—
Water Treatment	—	—	32,923	—	—	265,181	283	—	—	—
Administration and General Customer Accounts	10,407	248,379	143,426	69,309	1,310,501	3,756,048	70,921	296,412	138,238	—
Transmission and Distribution	1,104	—	—	295,476	1,112,684	1,276,261	—	1,128,352	639,207	—
Depreciation and Amortization	—	63,122	—	73,181	285,424	3,549,285	18,137	455,871	222,492	—
Other Operating Expenses	3,389	—	97,004	483	57,752	1,905,365	—	—	—	—
<b>Total Operating Expenses</b>	<b>16,303</b>	<b>1,156,171</b>	<b>273,353</b>	<b>438,449</b>	<b>2,766,361</b>	<b>11,469,830</b>	<b>93,341</b>	<b>2,242,023</b>	<b>4,047,574</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>(16,303)</b>	<b>(181,544)</b>	<b>9,476</b>	<b>204,588</b>	<b>(401,395)</b>	<b>(2,687,695)</b>	<b>(30,481)</b>	<b>(1,253,206)</b>	<b>187,417</b>	<b>—</b>
<b>Non-Operating Revenues</b>										
Interest Income	661	30	—	1,752	15,415	113,748	12,233	28,463	25,740	1,309
Rents, Leases, and Franchises	—	—	—	—	4,200	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,823	107,885	—	—	—	243,030	—	399,308	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	14,940	—	—	—	—	225,347	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2	—	—	—	8,952	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	22	1,603	—	—	289,989	3,350	—	5,560	—	—
Other Governmental Agencies	—	—	—	—	116,236	—	1,857	—	—	—
Other Non-Operating Revenues	—	—	—	—	163,650	343,616	—	2,937	—	—
<b>Total Non-Operating Revenues</b>	<b>17,448</b>	<b>109,518</b>	<b>—</b>	<b>1,752</b>	<b>598,442</b>	<b>929,091</b>	<b>14,090</b>	<b>436,268</b>	<b>25,740</b>	<b>1,309</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	20,118	1,665,679	—	—	257,980	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$20,118</b>	<b>\$1,665,679</b>	<b>\$—</b>	<b>\$—</b>	<b>\$257,980</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>17,448</b>	<b>109,518</b>	<b>—</b>	<b>1,752</b>	<b>578,324</b>	<b>(736,588)</b>	<b>14,090</b>	<b>436,268</b>	<b>(232,240)</b>	<b>1,309</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,145</b>	<b>(72,026)</b>	<b>9,476</b>	<b>206,340</b>	<b>176,929</b>	<b>(3,424,283)</b>	<b>(16,391)</b>	<b>(816,938)</b>	<b>(44,823)</b>	<b>1,309</b>
Operating Transfers In	1,000	—	—	—	—	—	—	—	—	—
Operating Transfers Out	1,000	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,145</b>	<b>\$(72,026)</b>	<b>\$9,476</b>	<b>\$206,340</b>	<b>\$176,929</b>	<b>\$(3,424,283)</b>	<b>\$(16,391)</b>	<b>\$(816,938)</b>	<b>\$(44,823)</b>	<b>\$1,309</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Antelope Valley-East Kern Water Agency	Apple Valley Foothill County Water District	Apple Valley Heights County Water District	Arbuckle Public Utility District	Armona Community Services District	Aromas County Water District	Arrowbear Park County Water District	Artois Community Services District	Arvin Community Services District	Arvin-Edison Water Storage District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$19,621,657	\$84,571	\$182,074	\$195,667	\$758,486	\$734,728	\$279,872	\$26,962	\$1,188,233	\$—
Business	—	—	—	—	39,920	25,486	—	—	173,906	—
Industrial	—	—	—	—	—	—	—	—	57,338	46,104
Irrigation	444,678	—	—	—	—	20,556	—	—	—	14,846,612
Sales for Resale	—	—	—	—	—	—	56,545	—	—	—
All Other Sales	—	—	—	—	114,965	237,439	—	—	11,207	123,219
Water Services	536,293	21,354	24,544	—	2,911	—	181,164	—	39,271	—
<b>Total Operating Revenues</b>	<b>20,602,628</b>	<b>105,925</b>	<b>206,618</b>	<b>195,667</b>	<b>916,282</b>	<b>1,018,209</b>	<b>517,581</b>	<b>26,962</b>	<b>1,469,955</b>	<b>15,015,935</b>
<b>Operating Expenses</b>										
Source of Supply	7,158,632	7,762	15,400	32,579	—	—	—	—	—	13,850,153
Pumping	909,574	16,011	23,320	96,164	51,137	428,952	27,902	—	424,713	1,725,201
Water Treatment	3,427,621	—	—	23,985	145,072	12,480	—	—	—	—
Administration and General Customer Accounts	3,796,836 4,974	78,883 —	110,846 —	43,067 —	237,957 —	286,208 —	316,793 —	6,541 —	402,324 —	3,319,903 270,221
Transmission and Distribution	80,641	13,406	58,964	33,355	80,041	—	12,444	4,777	544,357	6,430,080
Depreciation and Amortization	2,439,593	—	—	32,503	113,983	281,138	60,861	9,516	114,456	1,993,692
Other Operating Expenses	152,480	4,424	—	—	280	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>17,970,351</b>	<b>120,486</b>	<b>208,530</b>	<b>261,653</b>	<b>628,470</b>	<b>1,008,778</b>	<b>418,000</b>	<b>20,834</b>	<b>1,485,850</b>	<b>27,589,250</b>
<b>Operating Income (Loss)</b>	<b>2,632,277</b>	<b>(14,561)</b>	<b>(1,912)</b>	<b>(65,986)</b>	<b>287,812</b>	<b>9,431</b>	<b>99,581</b>	<b>6,128</b>	<b>(15,895)</b>	<b>(12,573,315)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,334,714	2,049	202	20,398	328	8,922	16,911	50	17,171	424,578
Rents, Leases, and Franchises	—	—	—	—	9,000	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	2,940,915	—	—	36,701	13,215	54,166	54,081	—	—	—
Voter Approved Taxes	12,028,327	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	6,364,791
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	1,111	1,686	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	1,266,668	—
State	473,012	—	—	351	10,254	503	740	—	—	—
Other Governmental Agencies	6,999,529	—	—	—	—	—	—	—	—	5,133,568
Other Non-Operating Revenues	47,866	—	—	12,000	—	—	789	—	3,841	186,269
<b>Total Non-Operating Revenues</b>	<b>25,824,363</b>	<b>2,049</b>	<b>202</b>	<b>69,450</b>	<b>33,908</b>	<b>65,277</b>	<b>72,521</b>	<b>50</b>	<b>1,287,680</b>	<b>12,109,206</b>
<b>Non-Operating Expenses</b>										
Interest Expense	5,155,399	—	—	—	85,142	43,610	1,771	6,222	4,176	816,123
Other Non-Operating Expenses	19,556,738	—	—	—	—	—	3	—	296	711,044
<b>Total Non-Operating Expenses</b>	<b>\$24,712,137</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$85,142</b>	<b>\$43,610</b>	<b>\$1,774</b>	<b>\$6,222</b>	<b>\$4,472</b>	<b>\$1,527,167</b>
<b>Non-Operating Income (Loss)</b>	<b>1,112,226</b>	<b>2,049</b>	<b>202</b>	<b>69,450</b>	<b>(51,234)</b>	<b>21,667</b>	<b>70,747</b>	<b>(6,172)</b>	<b>1,283,208</b>	<b>10,582,039</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>3,744,503</b>	<b>(12,512)</b>	<b>(1,710)</b>	<b>3,464</b>	<b>236,578</b>	<b>31,098</b>	<b>170,328</b>	<b>(44)</b>	<b>1,267,313</b>	<b>(1,991,276)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	1,133,807	—	74,796	—	—	—
<b>Net Income (Loss)</b>	<b>\$3,744,503</b>	<b>\$(12,512)</b>	<b>\$(1,710)</b>	<b>\$3,464</b>	<b>\$(897,229)</b>	<b>\$31,098</b>	<b>\$95,532</b>	<b>\$(44)</b>	<b>\$1,267,313</b>	<b>\$(1,991,276)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Auburn Valley Community Services District	Avila Beach Community Services District	Baker Community Services District	Ballico Community Services District	Ballico-Cortez Water District	Banta-Carbona Irrigation District	Bard Water District	Bay Area Clean Water Agencies	Bay Area Water Supply and Conservation Agency	Bear Valley Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$111,370	\$346,360	\$36,435	\$—	\$—	\$—	\$—	\$—	\$—	\$1,990,372
Business	3,197	—	109,379	—	—	—	—	—	—	149,690
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	6,153,463	603,295	—	—	108,195
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	527,933	—	1,536,805	—
Water Services	90,894	36,467	—	—	—	222,331	—	—	2,548,888	84,918
<b>Total Operating Revenues</b>	<b>205,461</b>	<b>382,827</b>	<b>145,814</b>	<b>—</b>	<b>—</b>	<b>6,375,794</b>	<b>1,131,228</b>	<b>—</b>	<b>4,085,693</b>	<b>2,333,175</b>
<b>Operating Expenses</b>										
Source of Supply	6,279	199,142	—	—	—	1,816,362	—	—	—	227,414
Pumping	56,104	—	54,873	—	—	1,176,950	—	—	—	315,748
Water Treatment	5,906	75,624	44,569	—	—	—	—	—	—	8,396
Administration and General	54,628	63,924	20,766	46,607	—	1,208,356	48,552	253,557	2,330,216	189,880
Customer Accounts	10,483	—	—	—	—	—	—	—	—	—
Transmission and Distribution	20,522	—	—	—	—	757,841	974,869	—	—	1,152,149
Depreciation and Amortization	27,401	30,582	43,056	—	—	417,683	154,110	—	5,120	459,519
Other Operating Expenses	—	—	—	—	114	—	—	933,573	1,536,805	—
<b>Total Operating Expenses</b>	<b>181,323</b>	<b>369,272</b>	<b>163,264</b>	<b>46,607</b>	<b>114</b>	<b>5,377,192</b>	<b>1,177,531</b>	<b>1,187,130</b>	<b>3,872,141</b>	<b>2,353,106</b>
<b>Operating Income (Loss)</b>	<b>24,138</b>	<b>13,555</b>	<b>(17,450)</b>	<b>(46,607)</b>	<b>(114)</b>	<b>998,602</b>	<b>(46,303)</b>	<b>(1,187,130)</b>	<b>213,552</b>	<b>(19,931)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1	—	—	1,013	144	225,296	4,260	23,461	5,573	21,566
Rents, Leases, and Franchises	—	—	—	—	—	56,289	—	—	—	21,901
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	4,367	101,315	1,115	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	292,338
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	13,845
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	39	1,179	150	—	—	4,568
Other Governmental Agencies	—	—	—	—	—	—	24,041	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	26,745	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1</b>	<b>—</b>	<b>—</b>	<b>1,013</b>	<b>4,550</b>	<b>384,079</b>	<b>56,311</b>	<b>23,461</b>	<b>5,573</b>	<b>354,218</b>
<b>Non-Operating Expenses</b>										
Interest Expense	558	—	—	—	—	—	75,401	—	—	193,763
Other Non-Operating Expenses	—	—	—	—	—	—	14,189	—	—	1,548
<b>Total Non-Operating Expenses</b>	<b>\$558</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$89,590</b>	<b>\$—</b>	<b>\$—</b>	<b>\$195,311</b>
<b>Non-Operating Income (Loss)</b>	<b>(557)</b>	<b>—</b>	<b>—</b>	<b>1,013</b>	<b>4,550</b>	<b>384,079</b>	<b>(33,279)</b>	<b>23,461</b>	<b>5,573</b>	<b>158,907</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>23,581</b>	<b>13,555</b>	<b>(17,450)</b>	<b>(45,594)</b>	<b>4,436</b>	<b>1,382,681</b>	<b>(79,582)</b>	<b>(1,163,669)</b>	<b>219,125</b>	<b>138,976</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	129
Operating Transfers Out	—	—	4,719	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$23,581</b>	<b>\$13,555</b>	<b>\$(22,169)</b>	<b>\$(45,594)</b>	<b>\$4,436</b>	<b>\$1,382,681</b>	<b>\$(79,582)</b>	<b>\$(1,163,669)</b>	<b>\$219,125</b>	<b>\$139,105</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Beaumont-Cherry Valley Water District	Bella Vista Water District	Belridge Water Storage District	Berrenda Mesa Water District	Berry Creek Community Services District	Bertsch-Ocean View Community Services District	Big Bear City Community Services District	Big Bear Municipal Water District	Big Creek Community Services District	Big Pine Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$4,282,949	\$1,194,765	\$—	\$79,464	\$21,581	\$93,164	\$2,126,588	\$—	\$—	\$126,513
Business	172,374	354,940	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	28,185	168,144	17,982,560	21,172,854	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	353,702	—	—
All Other Sales	167,597	954,353	—	—	—	9,828	—	—	—	—
Water Services	4,373,352	752,872	—	10,889,571	34,784	—	311,804	—	26,203	—
<b>Total Operating Revenues</b>	<b>9,024,457</b>	<b>3,425,074</b>	<b>17,982,560</b>	<b>32,141,889</b>	<b>56,365</b>	<b>102,992</b>	<b>2,438,392</b>	<b>353,702</b>	<b>26,203</b>	<b>126,513</b>
<b>Operating Expenses</b>										
Source of Supply	1,361,308	1,546,221	11,789,019	15,995,474	—	—	407,343	1,281,739	—	—
Pumping	2,250,629	226,230	2,344,037	3,034,378	6,225	—	91,363	—	—	—
Water Treatment	—	274,420	—	—	1,434	—	—	—	10,755	—
Administration and General	2,495,567	1,483,049	735,931	1,027,197	35,397	54,905	508,805	1,065,167	25,608	16,173
Customer Accounts	174,322	290,681	—	—	—	—	—	—	—	—
Transmission and Distribution	1,432,326	911,422	1,036,421	5,286,314	4,398	—	860,137	—	—	124,862
Depreciation and Amortization	2,223,219	871,790	428,150	462,922	10,915	26,365	580,422	581,504	8,246	—
Other Operating Expenses	—	—	—	4,886,604	—	—	—	266,259	—	39,521
<b>Total Operating Expenses</b>	<b>9,937,371</b>	<b>5,603,813</b>	<b>16,333,558</b>	<b>30,692,889</b>	<b>58,369</b>	<b>81,270</b>	<b>2,448,070</b>	<b>3,194,669</b>	<b>44,609</b>	<b>180,556</b>
<b>Operating Income (Loss)</b>	<b>(912,914)</b>	<b>(2,178,739)</b>	<b>1,649,002</b>	<b>1,449,000</b>	<b>(2,004)</b>	<b>21,722</b>	<b>(9,678)</b>	<b>(2,840,967)</b>	<b>(18,406)</b>	<b>(54,043)</b>
<b>Non-Operating Revenues</b>										
Interest Income	54,576	61,085	111,039	49,486	—	2,689	24,476	25,337	3,244	2,344
Rents, Leases, and Franchises	10,027	—	—	31,328	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	665,408	—	61,484	—	5,315	—	2,306,561	—	—
Voter Approved Taxes	—	1,903,118	—	—	—	—	—	—	—	—
Property Assessments	—	10,303	—	160,403	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	58,124	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	11,592	—	520	—	124	—	32,585	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	38,243	17,508	3,750,166	7,050	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>102,846</b>	<b>2,669,014</b>	<b>3,861,205</b>	<b>310,271</b>	<b>—</b>	<b>8,128</b>	<b>24,476</b>	<b>2,422,607</b>	<b>3,244</b>	<b>2,344</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	391,407	135,599	81,165	—	8,716	23,878	256,297	—	—
Other Non-Operating Expenses	—	—	4,574,489	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$391,407</b>	<b>\$4,710,088</b>	<b>\$81,165</b>	<b>\$—</b>	<b>\$8,716</b>	<b>\$23,878</b>	<b>\$256,297</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>102,846</b>	<b>2,277,607</b>	<b>(848,883)</b>	<b>229,106</b>	<b>—</b>	<b>(588)</b>	<b>598</b>	<b>2,166,310</b>	<b>3,244</b>	<b>2,344</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(810,068)</b>	<b>98,868</b>	<b>800,119</b>	<b>1,678,106</b>	<b>(2,004)</b>	<b>21,134</b>	<b>(9,080)</b>	<b>(674,657)</b>	<b>(15,162)</b>	<b>(51,699)</b>
Operating Transfers In	—	—	—	—	—	—	—	689,746	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	4,726	—
<b>Net Income (Loss)</b>	<b>\$(810,068)</b>	<b>\$98,868</b>	<b>\$800,119</b>	<b>\$1,678,106</b>	<b>\$(2,004)</b>	<b>\$21,134</b>	<b>\$(9,080)</b>	<b>\$15,089</b>	<b>\$(19,888)</b>	<b>\$(51,699)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Big Rock Community Services District	Big Springs Irrigation District	Biggs-West Gridley Water District	Bighorn-Desert View Water Agency	Biola Community Services District	Birchm Community Services District	Bodega Bay Public Utility District	Bolinas Community Public Utility	Boron Community Services District	Borrego Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$54,567	\$—	\$—	\$513,026	\$96,109	\$—	\$328,900	\$563,761	\$363,778	\$1,853,678
Business	25,213	—	—	—	41,189	—	236,400	—	—	100,392
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	99,025	764,357	—	—	—	—	—	—	131,831
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	50	—	—	84,226	—	—	—	—	—	—
Water Services	—	7,924	64,376	597,680	3,960	—	10,300	—	8,862	599,038
<b>Total Operating Revenues</b>	<b>79,830</b>	<b>106,949</b>	<b>828,733</b>	<b>1,194,932</b>	<b>141,258</b>	<b>—</b>	<b>575,600</b>	<b>563,761</b>	<b>372,640</b>	<b>2,684,939</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	10,000	—	64,033	208,040
Pumping	—	83,567	46,678	—	23,366	—	167,800	—	38,255	419,515
Water Treatment	5,631	—	—	—	—	—	26,800	—	2,804	—
Administration and General	36,985	24,775	240,456	535,884	27,655	44,079	505,700	650,329	216,578	2,515,568
Customer Accounts	—	—	—	—	—	—	78,600	—	—	—
Transmission and Distribution	23,507	5,114	593,836	406,370	74,628	—	87,300	—	103,658	—
Depreciation and Amortization	16,823	—	55,000	229,766	67,705	17,697	127,000	131,574	14,095	496,035
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>82,946</b>	<b>113,456</b>	<b>935,970</b>	<b>1,172,020</b>	<b>193,354</b>	<b>61,776</b>	<b>1,003,200</b>	<b>781,903</b>	<b>439,423</b>	<b>3,639,158</b>
<b>Operating Income (Loss)</b>	<b>(3,116)</b>	<b>(6,507)</b>	<b>(107,237)</b>	<b>22,912</b>	<b>(52,096)</b>	<b>(61,776)</b>	<b>(427,600)</b>	<b>(218,142)</b>	<b>(66,783)</b>	<b>(954,219)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,643	5,325	9,019	3,266	14,194	5,079	16,300	18,501	21,055	6,186
Rents, Leases, and Franchises	—	—	—	—	—	—	13,200	6,720	10,249	7,584
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	17,207	1,375	—	112,397	—	14,145	317,700	279,562	51,942	31,038
Voter Approved Taxes	—	—	—	118,419	—	—	—	2,281	—	—
Property Assessments	—	—	—	—	—	67,619	—	255	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	232,343	—	—	—	—	—	—
State	301	27	—	6,295	—	37	3,300	34,428	420	286
Other Governmental Agencies	—	—	—	—	—	—	—	1,319,000	—	1,500
Other Non-Operating Revenues	—	953	—	—	—	113	—	83,770	—	—
<b>Total Non-Operating Revenues</b>	<b>21,151</b>	<b>7,680</b>	<b>9,019</b>	<b>472,720</b>	<b>14,194</b>	<b>86,993</b>	<b>350,500</b>	<b>1,744,517</b>	<b>83,666</b>	<b>46,594</b>
<b>Non-Operating Expenses</b>										
Interest Expense	3,901	—	—	134,205	3,813	5,344	—	30,327	—	159,739
Other Non-Operating Expenses	—	—	—	1,170	—	5,465	—	10,172	—	—
<b>Total Non-Operating Expenses</b>	<b>\$3,901</b>	<b>\$—</b>	<b>\$—</b>	<b>\$135,375</b>	<b>\$3,813</b>	<b>\$10,809</b>	<b>\$—</b>	<b>\$40,499</b>	<b>\$—</b>	<b>\$159,739</b>
<b>Non-Operating Income (Loss)</b>	<b>17,250</b>	<b>7,680</b>	<b>9,019</b>	<b>337,345</b>	<b>10,381</b>	<b>76,184</b>	<b>350,500</b>	<b>1,704,018</b>	<b>83,666</b>	<b>(113,145)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>14,134</b>	<b>1,173</b>	<b>(98,218)</b>	<b>360,257</b>	<b>(41,715)</b>	<b>14,408</b>	<b>(77,100)</b>	<b>1,485,876</b>	<b>16,883</b>	<b>(1,067,364)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$14,134</b>	<b>\$1,173</b>	<b>\$(98,218)</b>	<b>\$360,257</b>	<b>\$(41,715)</b>	<b>\$14,408</b>	<b>\$(77,100)</b>	<b>\$1,485,876</b>	<b>\$16,883</b>	<b>\$(1,067,364)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Brawley County Water District	Briceland Community Services District	Bridgeport Public Utility District	Broadview Water District	Brooktrails Community Services District	Brophy Water District	Browns Valley Irrigation District	Buckingham Park Water District	Buena Vista Water Storage District	Burney Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$6,000	\$166,814	\$—	\$867,635	\$—	\$—	\$358,255	\$—	\$333,864
Business	—	—	133,490	—	—	—	—	—	—	290,285
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	7,175	—	—	655,686	1,369,089	—	2,245,385	—
Sales for Resale	—	—	—	—	—	—	845,073	—	5,135,474	—
All Other Sales	—	—	19,860	—	—	—	—	—	—	99,316
Water Services	—	—	—	—	174,105	170,978	5,200	91,296	1,220,543	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>6,000</b>	<b>327,339</b>	<b>—</b>	<b>1,041,740</b>	<b>826,664</b>	<b>2,219,362</b>	<b>449,551</b>	<b>8,601,402</b>	<b>723,465</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	191,441	15,960	—	2,032,517	—
Pumping	—	—	44,398	—	102,386	—	144,052	30,672	—	146,031
Water Treatment	—	1,753	31,828	—	369,153	—	—	30,672	—	5,196
Administration and General	—	—	144,946	—	24,021	96,580	1,377,787	225,484	3,022,676	514,657
Customer Accounts	—	—	—	—	30,000	—	—	—	—	—
Transmission and Distribution	—	—	—	—	427,580	112,275	138,670	30,672	748,504	—
Depreciation and Amortization	—	4,486	69,335	—	329,908	8,619	190,000	45,489	318,251	120,933
Other Operating Expenses	—	—	—	—	—	—	146,910	—	—	—
<b>Total Operating Expenses</b>	<b>—</b>	<b>6,239</b>	<b>290,507</b>	<b>—</b>	<b>1,283,048</b>	<b>408,915</b>	<b>2,013,379</b>	<b>362,989</b>	<b>6,121,948</b>	<b>786,817</b>
<b>Operating Income (Loss)</b>	<b>—</b>	<b>(239)</b>	<b>36,832</b>	<b>—</b>	<b>(241,308)</b>	<b>417,749</b>	<b>205,983</b>	<b>86,562</b>	<b>2,479,454</b>	<b>(63,352)</b>
<b>Non-Operating Revenues</b>										
Interest Income	104	744	3,074	—	1,959	12,751	45,782	25,039	329,164	4,479
Rents, Leases, and Franchises	—	—	—	—	—	—	47,966	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	8,002	—	6,883	—	28,392	—	—	—
Voter Approved Taxes	19,729	—	—	—	—	—	198,020	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(33)	—	—	—	2,050	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	40	—	50	—	675	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	2,606
Other Non-Operating Revenues	—	—	—	—	—	—	9,000	—	—	—
<b>Total Non-Operating Revenues</b>	<b>19,833</b>	<b>711</b>	<b>11,116</b>	<b>—</b>	<b>8,892</b>	<b>14,801</b>	<b>329,835</b>	<b>25,039</b>	<b>329,164</b>	<b>7,085</b>
<b>Non-Operating Expenses</b>										
Interest Expense	6,970	—	16,221	—	155,026	—	22,000	27,860	—	8,750
Other Non-Operating Expenses	—	—	—	654,355	—	—	—	—	145,498	—
<b>Total Non-Operating Expenses</b>	<b>\$6,970</b>	<b>\$—</b>	<b>\$16,221</b>	<b>\$654,355</b>	<b>\$155,026</b>	<b>\$—</b>	<b>\$22,000</b>	<b>\$27,860</b>	<b>\$145,498</b>	<b>\$8,750</b>
<b>Non-Operating Income (Loss)</b>	<b>12,863</b>	<b>711</b>	<b>(5,105)</b>	<b>(654,355)</b>	<b>(146,134)</b>	<b>14,801</b>	<b>307,835</b>	<b>(2,821)</b>	<b>183,666</b>	<b>(1,665)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>12,863</b>	<b>472</b>	<b>31,727</b>	<b>(654,355)</b>	<b>(387,442)</b>	<b>432,550</b>	<b>513,818</b>	<b>83,741</b>	<b>2,663,120</b>	<b>(65,017)</b>
Operating Transfers In	—	—	—	—	24,000	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$12,863</b>	<b>\$472</b>	<b>\$31,727</b>	<b>\$(654,355)</b>	<b>\$(363,442)</b>	<b>\$432,550</b>	<b>\$513,818</b>	<b>\$83,741</b>	<b>\$2,663,120</b>	<b>\$(65,017)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Butte City Community Services District	Butte Valley Irrigation District	Butte Water District	Buttonwillow County Water District	Buzztail Community Services District	Byron-Bethany Irrigation District	Cabazon County Water District	Cacheville Community Services District	Calaveras County Water District	Calaveras Public Utility District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$12,834	\$—	\$—	\$145,178	\$31,792	\$—	\$749,153	\$76,301	\$6,814,974	\$1,010,276
Business	—	—	—	—	—	—	74,092	10,365	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	221,139	489,271	—	2,839	1,015,019	—	—	—	—
Sales for Resale	—	—	—	—	—	1,124,681	—	—	—	—
All Other Sales	—	—	576,874	—	218	—	—	150	—	87,742
Water Services	81	—	91,561	—	—	127,381	199,449	—	—	—
<b>Total Operating Revenues</b>	<b>12,915</b>	<b>221,139</b>	<b>1,157,706</b>	<b>145,178</b>	<b>34,849</b>	<b>2,267,081</b>	<b>1,022,694</b>	<b>86,816</b>	<b>6,814,974</b>	<b>1,098,018</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	579,091	—	—	—	—
Pumping	—	139,040	1,810	76,553	—	313,865	73,826	14,311	—	84,926
Water Treatment	—	—	—	4,273	14,691	—	8,822	4,312	5,123,677	99,016
Administration and General Customer Accounts	8,950	183,977	228,475	50,692	16,033	699,635	649,725	27,344	2,050,563	578,383
Transmission and Distribution	4,676	15,981	565,602	34,033	—	1,294,765	74,961	32,895	—	316,864
Depreciation and Amortization	2,412	38,623	40,000	31,335	—	276,000	266,263	5,596	2,566,537	195,814
Other Operating Expenses	—	—	—	—	—	—	—	—	—	14,710
<b>Total Operating Expenses</b>	<b>16,038</b>	<b>377,621</b>	<b>835,887</b>	<b>196,886</b>	<b>30,724</b>	<b>3,163,356</b>	<b>1,099,256</b>	<b>84,458</b>	<b>9,740,777</b>	<b>1,289,713</b>
<b>Operating Income (Loss)</b>	<b>(3,123)</b>	<b>(156,482)</b>	<b>321,819</b>	<b>(51,708)</b>	<b>4,125</b>	<b>(896,275)</b>	<b>(76,562)</b>	<b>2,358</b>	<b>(2,925,803)</b>	<b>(191,695)</b>
<b>Non-Operating Revenues</b>										
Interest Income	356	326	4,009	11,190	882	102,488	8,835	5,010	386,310	45,436
Rents, Leases, and Franchises	—	169,981	—	—	—	—	26,895	—	—	13,938
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	9,504	6,430	—	—	—	3,004,594	74,373	3,981	2,113,179	63,254
Voter Approved Taxes	—	—	—	8,854	—	—	—	7,970	—	—
Property Assessments	—	—	—	—	30,805	—	—	—	—	370,838
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	29	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	135	(1)	—	257	—	50,000	191	87	775,920	5,104
Other Governmental Agencies	—	—	—	—	—	—	1,650	216	—	—
Other Non-Operating Revenues	—	19,885	8,785	—	434	104,630	3,151	—	762,060	11,667
<b>Total Non-Operating Revenues</b>	<b>9,995</b>	<b>196,621</b>	<b>12,794</b>	<b>20,330</b>	<b>32,121</b>	<b>3,261,712</b>	<b>115,095</b>	<b>17,264</b>	<b>4,037,469</b>	<b>510,237</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	800	—	5,248	36,835	3,450	477,377	45,581
Other Non-Operating Expenses	—	—	—	—	12,957	—	27,192	—	637,653	10,632
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$800</b>	<b>\$12,957</b>	<b>\$5,248</b>	<b>\$64,027</b>	<b>\$3,450</b>	<b>\$1,115,030</b>	<b>\$56,213</b>
<b>Non-Operating Income (Loss)</b>	<b>9,995</b>	<b>196,621</b>	<b>12,794</b>	<b>19,530</b>	<b>19,164</b>	<b>3,256,464</b>	<b>51,068</b>	<b>13,814</b>	<b>2,922,439</b>	<b>454,024</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>6,872</b>	<b>40,139</b>	<b>334,613</b>	<b>(32,178)</b>	<b>23,289</b>	<b>2,360,189</b>	<b>(25,494)</b>	<b>16,172</b>	<b>(3,364)</b>	<b>262,329</b>
Operating Transfers In	—	—	—	—	—	—	—	—	18,561	—
Operating Transfers Out	—	—	—	—	—	—	—	161	—	—
<b>Net Income (Loss)</b>	<b>\$6,872</b>	<b>\$40,139</b>	<b>\$334,613</b>	<b>\$(32,178)</b>	<b>\$23,289</b>	<b>\$2,360,189</b>	<b>\$(25,494)</b>	<b>\$16,011</b>	<b>\$15,197</b>	<b>\$262,329</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Callahan Water District	Callayomi County Water District	Calleguas Municipal Water District	Calpella County Water District	Cambria Community Services District	Camp Far West Irrigation District	Camp Meeker Recreation and Park District	Campo Water and Sewer Maintenance District	Camptonville Community Services District	Camrosa Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$9,048	\$305,152	\$—	\$101,362	\$1,064,962	\$—	\$133,142	\$302,706	\$38,011	\$5,430,515
Business	—	—	—	—	617,783	—	—	1,636	3,208	633,230
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	22,117	—	—	—	3,499,547
Sales for Resale	—	—	82,278,996	—	—	—	—	—	—	—
All Other Sales	71	15,770	—	—	—	—	—	—	—	448,715
Water Services	—	—	5,395,802	—	255,460	—	—	—	—	1,750,090
<b>Total Operating Revenues</b>	<b>9,119</b>	<b>320,922</b>	<b>87,674,798</b>	<b>101,362</b>	<b>1,938,205</b>	<b>22,117</b>	<b>133,142</b>	<b>304,342</b>	<b>41,219</b>	<b>11,762,097</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	66,009,392	53,690	—	—	—	308,823	—	6,429,288
Pumping	—	—	964,806	15,834	—	—	—	—	811	906,556
Water Treatment	1,702	—	254,036	1,339	—	—	—	78,517	972	26,107
Administration and General	3,859	361,408	10,074,665	45,437	459,486	9,264	144,116	6,836	28,183	2,106,096
Customer Accounts	—	—	—	175	—	—	—	21,384	—	101,117
Transmission and Distribution	13,242	—	1,988,232	—	1,023,157	2,366	—	639	1,270	377,147
Depreciation and Amortization	2,499	27,802	8,597,335	24,871	591,254	8,444	—	—	11,149	1,336,233
Other Operating Expenses	—	—	—	—	—	—	40,640	—	—	—
<b>Total Operating Expenses</b>	<b>21,302</b>	<b>389,210</b>	<b>87,888,466</b>	<b>141,346</b>	<b>2,073,897</b>	<b>20,074</b>	<b>184,756</b>	<b>416,199</b>	<b>42,385</b>	<b>11,282,544</b>
<b>Operating Income (Loss)</b>	<b>(12,183)</b>	<b>(68,288)</b>	<b>(213,668)</b>	<b>(39,984)</b>	<b>(135,692)</b>	<b>2,043</b>	<b>(51,614)</b>	<b>(111,857)</b>	<b>(1,166)</b>	<b>479,553</b>
<b>Non-Operating Revenues</b>										
Interest Income	17	6,005	5,449,751	414	9	3,040	68	8,931	4,991	114,086
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	6,327,520	—	—	—	—	—	—	521,955
Voter Approved Taxes	—	9,296	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	120,885	—	1,367	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	5,083	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	8,728,132	—	—	—	—	—	—	—
State	—	42	63,914	—	—	—	—	—	27	4,877
Other Governmental Agencies	—	—	—	—	—	—	6,673	—	—	—
Other Non-Operating Revenues	17	—	—	—	—	—	(54,307)	232,278	—	124,722
<b>Total Non-Operating Revenues</b>	<b>34</b>	<b>15,343</b>	<b>20,569,317</b>	<b>414</b>	<b>9</b>	<b>3,040</b>	<b>78,402</b>	<b>241,209</b>	<b>6,385</b>	<b>765,640</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	6,050	6,161,845	—	36,799	—	—	—	—	317,310
Other Non-Operating Expenses	—	—	2,850,977	—	373,171	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$6,050</b>	<b>\$9,012,822</b>	<b>\$—</b>	<b>\$409,970</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$317,310</b>
<b>Non-Operating Income (Loss)</b>	<b>34</b>	<b>9,293</b>	<b>11,556,495</b>	<b>414</b>	<b>(409,961)</b>	<b>3,040</b>	<b>78,402</b>	<b>241,209</b>	<b>6,385</b>	<b>448,330</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(12,149)</b>	<b>(58,995)</b>	<b>11,342,827</b>	<b>(39,570)</b>	<b>(545,653)</b>	<b>5,083</b>	<b>26,788</b>	<b>129,352</b>	<b>5,219</b>	<b>927,883</b>
Operating Transfers In	—	—	—	—	100,714	—	15,000	—	—	—
Operating Transfers Out	—	—	—	14,756	—	—	112,745	—	—	—
<b>Net Income (Loss)</b>	<b>\$(12,149)</b>	<b>\$(58,995)</b>	<b>\$11,342,827</b>	<b>\$(54,326)</b>	<b>\$(444,939)</b>	<b>\$5,083</b>	<b>\$(70,957)</b>	<b>\$129,352</b>	<b>\$5,219</b>	<b>\$927,883</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Canebrake County Water District	Carmichael Water District	Carpinteria Valley Water District	Caruthers Community Services District	Casitas Municipal Water	Casmalia Community Services District	Castaic Lake Water Agency	Castle Rock County Water District	Castroville Community Services District	Cawelo Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$26,015	\$8,042,085	\$6,142,679	\$164,961	\$951,598	\$97,110	\$9,828,322	\$47,469	\$799,421	\$—
Business	—	—	995,702	22,488	410,360	—	1,429,161	—	—	—
Industrial	—	—	310,945	—	21,234	—	—	—	—	—
Irrigation	—	—	2,306,063	—	2,318,325	—	—	—	—	1,180,656
Sales for Resale	—	—	—	—	2,068,095	—	11,080,798	—	—	—
All Other Sales	—	44,188	334,835	—	681,973	—	—	—	42,245	—
Water Services	350	—	340,963	16,600	5,836,169	—	10,892,518	—	—	10,978,587
<b>Total Operating Revenues</b>	<b>26,365</b>	<b>8,086,273</b>	<b>10,431,187</b>	<b>204,049</b>	<b>12,287,754</b>	<b>97,110</b>	<b>33,230,799</b>	<b>47,469</b>	<b>841,666</b>	<b>12,159,243</b>
<b>Operating Expenses</b>										
Source of Supply	1	689,487	3,367,148	—	2,035,025	59,732	25,178,514	23,666	—	4,160,085
Pumping	—	844,617	265,566	70,678	1,166,950	—	3,386,330	3,739	85,949	3,056,072
Water Treatment	—	140,255	670,103	—	1,134,561	—	4,353,053	—	—	—
Administration and General	25,325	1,733,867	2,235,818	128,703	3,208,136	7,079	9,233,513	8,846	337,054	1,120,646
Customer Accounts	—	487,339	80,866	—	308,365	—	1,706,661	—	—	—
Transmission and Distribution	2,934	995,998	838,921	27,163	796,930	—	7,528,210	356	143,782	1,149,818
Depreciation and Amortization	4,832	3,606,013	1,976,277	66,907	2,821,944	37,848	15,605,363	4,622	217,909	974,897
Other Operating Expenses	—	—	—	—	3,240,769	39,408	—	—	—	—
<b>Total Operating Expenses</b>	<b>33,092</b>	<b>8,497,576</b>	<b>9,434,699</b>	<b>293,451</b>	<b>14,712,680</b>	<b>144,067</b>	<b>66,991,644</b>	<b>41,229</b>	<b>784,694</b>	<b>10,461,518</b>
<b>Operating Income (Loss)</b>	<b>(6,727)</b>	<b>(411,303)</b>	<b>996,488</b>	<b>(89,402)</b>	<b>(2,424,926)</b>	<b>(46,957)</b>	<b>(33,760,845)</b>	<b>6,240</b>	<b>56,972</b>	<b>1,697,725</b>
<b>Non-Operating Revenues</b>										
Interest Income	858	128,204	47,334	1,466	129,472	—	5,488,615	—	8,280	105,152
Rents, Leases, and Franchises	—	15,656	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	12,105	—	—	39,257	1,757,603	—	18,617,791	10,289	—	—
Voter Approved Taxes	—	—	—	—	1,290,042	—	19,196,616	—	—	—
Property Assessments	—	—	—	—	18,603	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	305	—	—	—	138,270	—	1,947,973	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	181,964	—	222,681	—	—	—	—
State	195	—	—	521	18,249	—	363,765	104	—	—
Other Governmental Agencies	—	—	—	—	45,727	—	335,038	—	—	—
Other Non-Operating Revenues	—	600	—	—	—	—	7,015,797	—	—	—
<b>Total Non-Operating Revenues</b>	<b>13,463</b>	<b>144,460</b>	<b>47,334</b>	<b>223,208</b>	<b>3,397,966</b>	<b>222,681</b>	<b>52,965,595</b>	<b>10,393</b>	<b>8,280</b>	<b>105,152</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,538,759	943,470	—	106,239	—	26,471,751	—	40,911	298,697
Other Non-Operating Expenses	—	—	—	—	30,415	—	—	123	9,373	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$1,538,759</b>	<b>\$943,470</b>	<b>\$—</b>	<b>\$136,654</b>	<b>\$—</b>	<b>\$26,471,751</b>	<b>\$123</b>	<b>\$50,284</b>	<b>\$298,697</b>
<b>Non-Operating Income (Loss)</b>	<b>13,463</b>	<b>(1,394,299)</b>	<b>(896,136)</b>	<b>223,208</b>	<b>3,261,312</b>	<b>222,681</b>	<b>26,493,844</b>	<b>10,270</b>	<b>(42,004)</b>	<b>(193,545)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>6,736</b>	<b>(1,805,602)</b>	<b>100,352</b>	<b>133,806</b>	<b>836,386</b>	<b>175,724</b>	<b>(7,267,001)</b>	<b>16,510</b>	<b>14,968</b>	<b>1,504,180</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$6,736</b>	<b>\$(1,805,602)</b>	<b>\$100,352</b>	<b>\$133,806</b>	<b>\$836,386</b>	<b>\$175,724</b>	<b>\$(7,267,001)</b>	<b>\$16,510</b>	<b>\$14,968</b>	<b>\$1,504,180</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Cedarville County Water District	Celeste County Water District	Centerville Community Services District	Centinella Water District	Central Basin Municipal Water District	Central California Irrigation District	Central Coast Water Authority	Central San Joaquin Water Conservation District	Central Valley Project Authority	Central Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$74,748	\$—	\$642,652	\$—	\$—	\$—	\$—	\$—	\$—	\$493,485
Business	18,504	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	50	—	—	—	—
Irrigation	—	—	—	—	—	5,967,021	—	1,178,446	—	—
Sales for Resale	—	—	—	—	48,171,640	60,480	18,558,336	—	—	—
All Other Sales	258	—	—	—	—	10,292,500	—	—	—	7,923
Water Services	—	—	—	—	4,331,656	2,051,838	127,615	—	—	2,803
<b>Total Operating Revenues</b>	<b>93,510</b>	<b>—</b>	<b>642,652</b>	<b>—</b>	<b>52,503,296</b>	<b>18,371,889</b>	<b>18,685,951</b>	<b>1,178,446</b>	<b>—</b>	<b>504,211</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	87,031	—	41,916,186	—	—	—	—	37,707
Pumping	15,269	—	34,825	—	—	1,525,348	—	65,537	—	116,272
Water Treatment	392	—	—	—	1,093,085	—	2,824,006	—	—	36,093
Administration and General Customer Accounts	47,989	—	501,818	—	3,459,205	3,287,611	1,234,243	528,191	232	162,903
Transmission and Distribution	—	—	190,539	—	—	4,093,138	1,705,142	113,036	—	122,877
Depreciation and Amortization	35,000	—	239,080	—	2,555,753	1,615,252	3,197,572	144,624	—	90,687
Other Operating Expenses	—	—	—	—	2,339,646	3,983,001	1,827,037	51,283	—	—
<b>Total Operating Expenses</b>	<b>98,650</b>	<b>—</b>	<b>1,053,293</b>	<b>—</b>	<b>51,363,875</b>	<b>14,504,350</b>	<b>10,788,000</b>	<b>902,671</b>	<b>232</b>	<b>647,804</b>
<b>Operating Income (Loss)</b>	<b>(5,140)</b>	<b>—</b>	<b>(410,641)</b>	<b>—</b>	<b>1,139,421</b>	<b>3,867,539</b>	<b>7,897,951</b>	<b>275,775</b>	<b>(232)</b>	<b>(143,593)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	233	6,944	375	519,734	258,631	287,296	6,598	—	7,052
Rents, Leases, and Franchises	—	—	—	—	—	25,438	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	496	167,674	—	—	235,712	—	33,759	—	90,975
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	164,387	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	90
<b>Intergovernmental</b>										
Federal	—	—	—	—	3,365,135	—	—	—	—	—
State	—	7	3,165	—	—	2,371	—	446	—	782
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	70,343	—	1,092,814	16,249	17,210	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>736</b>	<b>248,126</b>	<b>375</b>	<b>4,977,683</b>	<b>538,401</b>	<b>304,506</b>	<b>205,190</b>	<b>—</b>	<b>98,899</b>
<b>Non-Operating Expenses</b>										
Interest Expense	29,279	—	37,542	—	1,138,336	—	5,083,426	206,407	41	—
Other Non-Operating Expenses	—	—	—	—	1,992,049	13,710	316,497	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$29,279</b>	<b>\$—</b>	<b>\$37,542</b>	<b>\$—</b>	<b>\$3,130,385</b>	<b>\$13,710</b>	<b>\$5,399,923</b>	<b>\$206,407</b>	<b>\$41</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(29,279)</b>	<b>736</b>	<b>210,584</b>	<b>375</b>	<b>1,847,298</b>	<b>524,691</b>	<b>(5,095,417)</b>	<b>(1,217)</b>	<b>(41)</b>	<b>98,899</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(34,419)</b>	<b>736</b>	<b>(200,057)</b>	<b>375</b>	<b>2,986,719</b>	<b>4,392,230</b>	<b>2,802,534</b>	<b>274,558</b>	<b>(273)</b>	<b>(44,694)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(34,419)</b>	<b>\$736</b>	<b>\$(200,057)</b>	<b>\$375</b>	<b>\$2,986,719</b>	<b>\$4,392,230</b>	<b>\$2,802,534</b>	<b>\$274,558</b>	<b>\$(273)</b>	<b>\$(44,694)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Channel Islands Beach Community Services District	Chester Public Utility District	Chino Basin Desalter Authority	Chiriaco Summit Water District	Chowchilla Water District	Christian Valley Park Community Services District	Church Tree Community Services District	Circle Oaks County Water District	Citrus Heights Water District	Clay Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,505,788	\$349,714	\$—	\$73,734	\$—	\$323,098	\$7,140	\$207,760	\$9,623,864	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	4,487,752	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	10,860	—	50	—	79,665	—	6,105	370,248	—
Water Services	—	—	31,225,382	—	—	—	—	—	54,699	—
<b>Total Operating Revenues</b>	<b>1,505,788</b>	<b>360,574</b>	<b>31,225,382</b>	<b>73,784</b>	<b>4,487,752</b>	<b>402,763</b>	<b>7,140</b>	<b>213,865</b>	<b>10,048,811</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	668,136	—	15,428,238	15,854	5,584,495	46,005	—	—	1,972,942	—
Pumping	—	—	—	7,010	—	—	—	30,434	221,264	—
Water Treatment	—	—	—	1,548	—	139,279	—	109,335	—	—
Administration and General Customer Accounts	456,760	28,767	677,208	63,741	869,248	64,890	3,245	25,870	2,597,923	—
Transmission and Distribution	43,263	471,599	—	11,248	1,885,488	34,110	—	14,676	1,440,173	—
Depreciation and Amortization	145,004	80,000	4,380,261	17,848	285,874	72,558	1,154	20,217	1,633,107	—
Other Operating Expenses	1,458	—	13,598,599	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,314,621</b>	<b>580,366</b>	<b>34,084,306</b>	<b>117,249</b>	<b>9,111,438</b>	<b>356,842</b>	<b>4,399</b>	<b>200,532</b>	<b>7,865,409</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>191,167</b>	<b>(219,792)</b>	<b>(2,858,924)</b>	<b>(43,465)</b>	<b>(4,623,686)</b>	<b>45,921</b>	<b>2,741</b>	<b>13,333</b>	<b>2,183,402</b>	<b>—</b>
<b>Non-Operating Revenues</b>										
Interest Income	17,288	5,653	462,446	—	138,544	3,314	239	107	38,386	—
Rents, Leases, and Franchises	—	15,000	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	54,969	68,127	—	—	111,322	—	1,067	16,930	—	873
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	3,358,371	57,508	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	14,102	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	550	650	—	—	1,270	—	23	400	—	31
Other Governmental Agencies	—	15	6,079,994	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	550,015	—	1,347,451	—	—	—	40,680	—
<b>Total Non-Operating Revenues</b>	<b>72,807</b>	<b>89,445</b>	<b>7,092,455</b>	<b>—</b>	<b>4,971,060</b>	<b>60,822</b>	<b>1,329</b>	<b>17,437</b>	<b>79,066</b>	<b>904</b>
<b>Non-Operating Expenses</b>										
Interest Expense	164,361	—	4,098,762	14,054	—	45,956	—	8,740	436,830	—
Other Non-Operating Expenses	—	—	982,113	—	—	—	—	—	29,399	1,575
<b>Total Non-Operating Expenses</b>	<b>\$164,361</b>	<b>\$—</b>	<b>\$5,080,875</b>	<b>\$14,054</b>	<b>\$—</b>	<b>\$45,956</b>	<b>\$—</b>	<b>\$8,740</b>	<b>\$466,229</b>	<b>\$1,575</b>
<b>Non-Operating Income (Loss)</b>	<b>(91,554)</b>	<b>89,445</b>	<b>2,011,580</b>	<b>(14,054)</b>	<b>4,971,060</b>	<b>14,866</b>	<b>1,329</b>	<b>8,697</b>	<b>(387,163)</b>	<b>(671)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>99,613</b>	<b>(130,347)</b>	<b>(847,344)</b>	<b>(57,519)</b>	<b>347,374</b>	<b>60,787</b>	<b>4,070</b>	<b>22,030</b>	<b>1,796,239</b>	<b>(671)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$99,613</b>	<b>\$(130,347)</b>	<b>\$(847,344)</b>	<b>\$(57,519)</b>	<b>\$347,374</b>	<b>\$60,787</b>	<b>\$4,070</b>	<b>\$22,030</b>	<b>\$1,796,239</b>	<b>\$(671)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Clear Creek Community Service District (Lassen)	Clear Creek Community Services District (Shasta)	Clearlake Oaks Water District	Clio Public Utility District	Coachella Valley Water District	Coachella Water Authority	Coastside County Water District	Cobb Area County Water District	Colonial Heights Maintenance District (San Joaquin)	Colusa County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$52,763	\$912,888	\$944,959	\$15,405	\$41,069,883	\$1,718,216	\$5,459,958	\$325,698	\$—	\$—
Business	—	—	—	—	7,248,235	212,364	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	249,103	—	—	30,454,825	—	—	—	—	3,821,760
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	692	—	76,263	—	—	175,288	—	184	—	141,514
Water Services	399	242,281	—	—	30,491,109	1,830,560	—	99,566	16,056	—
<b>Total Operating Revenues</b>	<b>53,854</b>	<b>1,404,272</b>	<b>1,021,222</b>	<b>15,405</b>	<b>109,264,052</b>	<b>3,936,428</b>	<b>5,459,958</b>	<b>425,448</b>	<b>16,056</b>	<b>3,963,274</b>
<b>Operating Expenses</b>										
Source of Supply	—	229,683	32,543	—	36,927,877	—	1,684,907	3,650	89,840	3,169,840
Pumping	—	—	—	—	—	591,723	325,118	—	4,288	—
Water Treatment	—	282,717	280,136	—	—	591,722	—	4,735	719	—
Administration and General	—	612,608	510,466	1,076	11,366,698	380,794	2,167,505	351,203	247,878	575,010
Customer Accounts	—	182,674	—	—	2,446,926	591,722	—	—	—	—
Transmission and Distribution	—	328,691	123,061	9,235	12,012,983	—	1,211,885	—	140,662	—
Depreciation and Amortization	—	237,162	165,158	—	14,600,452	986,793	1,438,055	34,517	—	446,202
Other Operating Expenses	63,436	—	—	—	79,413,792	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>63,436</b>	<b>1,873,535</b>	<b>1,111,364</b>	<b>10,311</b>	<b>156,768,728</b>	<b>3,142,754</b>	<b>6,827,470</b>	<b>394,105</b>	<b>483,387</b>	<b>4,191,052</b>
<b>Operating Income (Loss)</b>	<b>(9,582)</b>	<b>(469,263)</b>	<b>(90,142)</b>	<b>5,094</b>	<b>(47,504,676)</b>	<b>793,674</b>	<b>(1,367,512)</b>	<b>31,343</b>	<b>(467,331)</b>	<b>(227,778)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	21,774	447	303	1,982,214	14,718	17,967	111	9,246	40,505
Rents, Leases, and Franchises	—	—	—	—	116,436	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	323,660	50,784	11,825	6,863,045	—	962,864	—	42,201	—
Voter Approved Taxes	—	—	46,689	—	33,184,303	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	48,378	562,098	351,356
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	3,591	—	823,798	—	—	3,501	43	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1,000	1,809	120	124,764	—	4,276	—	516	—
Other Governmental Agencies	—	—	—	—	5,811,698	—	—	—	—	—
Other Non-Operating Revenues	—	249,005	—	—	—	462	319,014	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>595,439</b>	<b>103,320</b>	<b>12,248</b>	<b>48,906,258</b>	<b>15,180</b>	<b>1,304,121</b>	<b>51,990</b>	<b>614,104</b>	<b>391,861</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	118,954	—	—	—	488,169	367,246	16,357	—	114
Other Non-Operating Expenses	—	—	—	—	—	1,829,186	61,792	30,100	22,924	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$118,954</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,317,355</b>	<b>\$429,038</b>	<b>\$46,457</b>	<b>\$22,924</b>	<b>\$114</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>476,485</b>	<b>103,320</b>	<b>12,248</b>	<b>48,906,258</b>	<b>(2,302,175)</b>	<b>875,083</b>	<b>5,533</b>	<b>591,180</b>	<b>391,747</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(9,582)</b>	<b>7,222</b>	<b>13,178</b>	<b>17,342</b>	<b>1,401,582</b>	<b>(1,508,501)</b>	<b>(492,429)</b>	<b>36,876</b>	<b>123,849</b>	<b>163,969</b>
Operating Transfers In	—	—	—	—	—	—	—	—	30,000	—
Operating Transfers Out	—	—	—	—	—	—	—	—	30,000	—
<b>Net Income (Loss)</b>	<b>\$(9,582)</b>	<b>\$7,222</b>	<b>\$13,178</b>	<b>\$17,342</b>	<b>\$1,401,582</b>	<b>\$(1,508,501)</b>	<b>\$(492,429)</b>	<b>\$36,876</b>	<b>\$123,849</b>	<b>\$163,969</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Colusa County Water Works No. 1	Congress Valley Water District	Consolidated Irrigation District	Contra Costa County Water Agency	Contra Costa Water District	Corcoran Irrigation District	Cordua Irrigation District	Corning Water District	Corona Utility Authority	Corral Hollow Maintenance District (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$12,924	\$—	\$—	\$—	\$42,299,930	\$—	\$—	\$—	\$31,792,686	\$—
Business	—	—	—	—	7,559,797	—	—	—	4,596,891	—
Industrial	—	—	—	—	14,703,749	—	—	—	1,911,566	—
Irrigation	—	—	2,213,372	—	592,714	8,831,550	202,443	411,264	5,115,401	—
Sales for Resale	—	—	100,000	—	16,060,206	—	—	—	2,004,577	—
All Other Sales	—	—	—	—	15,534,427	190,104	73,139	—	—	—
Water Services	—	—	480,349	25	—	—	—	3,543	4,555,023	—
<b>Total Operating Revenues</b>	<b>12,924</b>	<b>—</b>	<b>2,793,721</b>	<b>25</b>	<b>96,750,823</b>	<b>9,021,654</b>	<b>275,582</b>	<b>414,807</b>	<b>49,976,144</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	5,692,705	196,172	28,157	207,883	8,627,346	—
Pumping	6,308	—	—	—	4,187,622	6,082,910	534,008	—	1,906,973	11,799
Water Treatment	6,007	—	—	—	7,742,452	—	—	—	7,232,285	661
Administration and General	7,123	18,051	1,544,223	479,173	23,472,110	452,581	183,603	167,322	8,018,805	7,201
Customer Accounts	—	—	—	—	4,014,269	—	—	—	1,623,562	—
Transmission and Distribution	—	—	694,786	—	994,399	575,205	208,699	100,027	8,703,254	60,928
Depreciation and Amortization	—	23,221	184,929	—	26,486,715	364,947	39,767	121,905	5,874,663	—
Other Operating Expenses	—	—	543,883	—	15,518,557	239,741	—	—	12,765	—
<b>Total Operating Expenses</b>	<b>19,438</b>	<b>41,272</b>	<b>2,967,821</b>	<b>479,173</b>	<b>88,108,829</b>	<b>7,911,556</b>	<b>994,234</b>	<b>597,137</b>	<b>41,999,653</b>	<b>80,589</b>
<b>Operating Income (Loss)</b>	<b>(6,514)</b>	<b>(41,272)</b>	<b>(174,100)</b>	<b>(479,148)</b>	<b>8,641,994</b>	<b>1,110,098</b>	<b>(718,652)</b>	<b>(182,330)</b>	<b>7,976,491</b>	<b>(80,589)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,179	9,297	93,243	—	8,815,943	25,040	2,342	28,923	1,493,008	466
Rents, Leases, and Franchises	—	—	2,023	—	10,114,180	—	—	—	261,308	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	76,683	—	472,797	883,812	—	—	4,433	—	3,852
Voter Approved Taxes	—	—	—	—	1,767,623	—	—	—	—	—
Property Assessments	—	—	—	—	—	21,063	—	199,566	—	40,047
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(2)	—	(7,603)	—	—	—	—	—	4
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	2,539	—
State	—	352	—	5,574	11,861,697	—	—	40	—	48
Other Governmental Agencies	—	—	—	150,230	—	—	775,324	—	—	—
Other Non-Operating Revenues	—	—	—	255	6,649,595	—	—	—	4,349,831	—
<b>Total Non-Operating Revenues</b>	<b>3,179</b>	<b>86,330</b>	<b>95,266</b>	<b>621,253</b>	<b>40,092,850</b>	<b>46,103</b>	<b>777,666</b>	<b>232,962</b>	<b>6,106,686</b>	<b>44,417</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	5,761	10,894	—	25,976,023	—	—	—	5,877,405	—
Other Non-Operating Expenses	—	533	77,000	—	—	—	—	42,810	—	2,376
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$6,294</b>	<b>\$87,894</b>	<b>\$—</b>	<b>\$25,976,023</b>	<b>\$—</b>	<b>\$—</b>	<b>\$42,810</b>	<b>\$5,877,405</b>	<b>\$2,376</b>
<b>Non-Operating Income (Loss)</b>	<b>3,179</b>	<b>80,036</b>	<b>7,372</b>	<b>621,253</b>	<b>14,116,827</b>	<b>46,103</b>	<b>777,666</b>	<b>190,152</b>	<b>229,281</b>	<b>42,041</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,335)</b>	<b>38,764</b>	<b>(166,728)</b>	<b>142,105</b>	<b>22,758,821</b>	<b>1,156,201</b>	<b>59,014</b>	<b>7,822</b>	<b>8,205,772</b>	<b>(38,548)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	28,280,660	—
Operating Transfers Out	—	—	—	—	—	—	—	—	28,280,660	—
<b>Net Income (Loss)</b>	<b>\$(3,335)</b>	<b>\$38,764</b>	<b>\$(166,728)</b>	<b>\$142,105</b>	<b>\$22,758,821</b>	<b>\$1,156,201</b>	<b>\$59,014</b>	<b>\$7,822</b>	<b>\$8,205,772</b>	<b>\$(38,548)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Cortina Water District	Cottonwood Water District	Country Club County Water District	County Service Area M-28 (Contra Costa)	County Service Area No. 1 (Colusa)	County Service Area No. 1 (Fresno)	County Service Area No. 1 (Madera)	County Service Area No. 1 (Mariposa)	County Service Area No. 1 (Tulare)	County Service Area No. 10 (Fresno)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$331,080	\$9,660	\$—	\$56,223	\$26,901	\$134,225	\$26,561	\$94,860	\$82,800
Business	—	51,264	—	—	—	—	—	15,827	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	75,052	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	57,837	135	—	—	—	—	53	—	—
Water Services	—	—	—	152,935	—	—	—	—	980	9,569
<b>Total Operating Revenues</b>	<b>75,052</b>	<b>440,181</b>	<b>9,795</b>	<b>152,935</b>	<b>56,223</b>	<b>26,901</b>	<b>134,225</b>	<b>42,441</b>	<b>95,840</b>	<b>92,369</b>
<b>Operating Expenses</b>										
Source of Supply	73,378	—	—	—	—	—	—	—	—	—
Pumping	—	85,368	775	—	4,608	10,013	73,109	6,272	—	20,950
Water Treatment	—	—	650	—	6,723	3,140	8,840	235	96,863	2,328
Administration and General Customer Accounts	1,280	163,783	4,890	152,608	55,856	13,515	21,038	—	9,489	33,365
Transmission and Distribution	—	84,064	—	—	—	570	—	23,359	—	—
Depreciation and Amortization	—	74,235	2,298	—	—	4,730	86,315	407	—	20,950
Other Operating Expenses	486	—	—	—	—	382	—	—	33,534	1,529
<b>Total Operating Expenses</b>	<b>75,144</b>	<b>407,450</b>	<b>8,613</b>	<b>152,608</b>	<b>67,187</b>	<b>32,519</b>	<b>189,302</b>	<b>30,273</b>	<b>139,886</b>	<b>79,122</b>
<b>Operating Income (Loss)</b>	<b>(92)</b>	<b>32,731</b>	<b>1,182</b>	<b>327</b>	<b>(10,964)</b>	<b>(5,618)</b>	<b>(55,077)</b>	<b>12,168</b>	<b>(44,046)</b>	<b>13,247</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	2,904	68	—	2,259	278	3,508	945	2,872	3,678
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	8,153	46,590	—	—	1,550
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	419	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	128	1,130	—	—	21
Other Governmental Agencies	—	—	—	—	—	—	—	—	20	—
Other Non-Operating Revenues	—	—	—	—	4,802	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>2,904</b>	<b>68</b>	<b>—</b>	<b>7,061</b>	<b>8,559</b>	<b>51,647</b>	<b>945</b>	<b>2,892</b>	<b>5,249</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	76	—	—	—	—	4,219	—
Other Non-Operating Expenses	—	—	—	251	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$327</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,219</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>2,904</b>	<b>68</b>	<b>(327)</b>	<b>7,061</b>	<b>8,559</b>	<b>51,647</b>	<b>945</b>	<b>(1,327)</b>	<b>5,249</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(92)</b>	<b>35,635</b>	<b>1,250</b>	<b>—</b>	<b>(3,903)</b>	<b>2,941</b>	<b>(3,430)</b>	<b>13,113</b>	<b>(45,373)</b>	<b>18,496</b>
Operating Transfers In	—	—	—	—	—	7,657	—	—	—	13,608
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(92)</b>	<b>\$35,635</b>	<b>\$1,250</b>	<b>\$—</b>	<b>\$(3,903)</b>	<b>\$10,598</b>	<b>\$(3,430)</b>	<b>\$13,113</b>	<b>\$(45,373)</b>	<b>\$32,104</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 10 (San Luis Obispo)	County Service Area No. 10 (Yolo)	County Service Area No. 11 (San Mateo)	County Service Area No. 11 (Shasta)	County Service Area No. 12 (San Joaquin)	County Service Area No. 12 (San Luis Obispo)	County Service Area No. 122 (Riverside)	County Service Area No. 13 (Lake)	County Service Area No. 13 (Shasta)	County Service Area No. 14 (Fresno)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$394,334	\$—	\$35,418	\$50,640	\$—	\$471,764	\$128,813	\$32,149	\$6,473	\$—
Business	4,093	—	5,618	—	—	117,941	—	—	—	—
Industrial	882	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	482,659	—	—	—	—	—	—	—	—	—
All Other Sales	7,725	—	2,841	—	—	—	6,034	513	—	—
Water Services	—	119,501	4,083	10,547	65,172	—	—	—	—	16,487
<b>Total Operating Revenues</b>	<b>889,693</b>	<b>119,501</b>	<b>47,960</b>	<b>61,187</b>	<b>65,172</b>	<b>589,705</b>	<b>134,847</b>	<b>32,662</b>	<b>6,473</b>	<b>16,487</b>
<b>Operating Expenses</b>										
Source of Supply	70,732	—	—	—	—	564,575	—	—	—	—
Pumping	358,639	49,128	5,639	—	16,069	—	139,319	12,939	—	7,413
Water Treatment	207,601	45,221	—	—	3,979	—	7,788	9,592	—	15,058
Administration and General	49,005	45,712	16,873	67,843	19,059	25,863	47,594	18,878	1,575	20,383
Customer Accounts	7,804	—	505	—	—	—	—	—	—	—
Transmission and Distribution	208,888	—	17,145	—	83,962	—	21,633	26,753	—	—
Depreciation and Amortization	129,753	—	21,532	43,056	—	12,216	735	—	2,575	574
Other Operating Expenses	—	—	—	(9)	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,032,422</b>	<b>140,061</b>	<b>61,694</b>	<b>110,890</b>	<b>123,069</b>	<b>602,654</b>	<b>217,069</b>	<b>68,162</b>	<b>4,150</b>	<b>43,428</b>
<b>Operating Income (Loss)</b>	<b>(142,729)</b>	<b>(20,560)</b>	<b>(13,734)</b>	<b>(49,703)</b>	<b>(57,897)</b>	<b>(12,949)</b>	<b>(82,222)</b>	<b>(35,500)</b>	<b>2,323</b>	<b>(26,941)</b>
<b>Non-Operating Revenues</b>										
Interest Income	6,583	1,621	538	564	977	5,025	2,838	4,480	—	864
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	50,092	—	—	—	8,057	24,316	—	49,007	—	7,067
Voter Approved Taxes	—	—	—	—	14,216	—	—	—	—	—
Property Assessments	—	—	—	—	39,383	—	43,709	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(90)	—	—	—	50	—	—	256	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	424	—	—	—	194	135	—	671	—	107
Other Governmental Agencies	—	—	—	—	1,000	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	24	—	—	—	6,066	—	—
<b>Total Non-Operating Revenues</b>	<b>57,009</b>	<b>1,621</b>	<b>538</b>	<b>588</b>	<b>63,877</b>	<b>29,476</b>	<b>46,547</b>	<b>60,480</b>	<b>—</b>	<b>8,038</b>
<b>Non-Operating Expenses</b>										
Interest Expense	75,642	—	2,108	7,254	4,750	—	—	—	—	—
Other Non-Operating Expenses	1,427	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$77,069</b>	<b>\$—</b>	<b>\$2,108</b>	<b>\$7,254</b>	<b>\$4,750</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(20,060)</b>	<b>1,621</b>	<b>(1,570)</b>	<b>(6,666)</b>	<b>59,127</b>	<b>29,476</b>	<b>46,547</b>	<b>60,480</b>	<b>—</b>	<b>8,038</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(162,789)</b>	<b>(18,939)</b>	<b>(15,304)</b>	<b>(56,369)</b>	<b>1,230</b>	<b>16,527</b>	<b>(35,675)</b>	<b>24,980</b>	<b>2,323</b>	<b>(18,903)</b>
Operating Transfers In	316,832	—	—	—	1,000	—	—	—	—	—
Operating Transfers Out	—	832	—	—	1,000	—	—	—	—	965
<b>Net Income (Loss)</b>	<b>\$154,043</b>	<b>\$(19,771)</b>	<b>\$(15,304)</b>	<b>\$(56,369)</b>	<b>\$1,230</b>	<b>\$16,527</b>	<b>\$(35,675)</b>	<b>\$24,980</b>	<b>\$2,323</b>	<b>\$(19,868)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 14 (Madera)	County Service Area No. 15 (San Joaquin)	County Service Area No. 16 (Lake)	County Service Area No. 16 (Madera)	County Service Area No. 16 (San Joaquin)	County Service Area No. 16 (San Luis Obispo)	County Service Area No. 18 (Lake)	County Service Area No. 18 (San Joaquin)	County Service Area No. 19 (Madera)	County Service Area No. 2 (Colusa)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$18,615	\$—	\$58,011	\$54,667	\$—	\$162,152	\$40,839	\$—	\$163,164	\$34,775
Business	—	—	—	—	—	314	—	—	—	—
Industrial	—	—	—	—	—	14,615	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	9,858	—	—	8,596	799	—	—	—
Water Services	—	—	—	—	1,498	8,508	—	—	—	—
<b>Total Operating Revenues</b>	<b>18,615</b>	<b>—</b>	<b>67,869</b>	<b>54,667</b>	<b>1,498</b>	<b>194,185</b>	<b>41,638</b>	<b>—</b>	<b>163,164</b>	<b>34,775</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	63,027	—	—	—	—
Pumping	5,036	—	6,847	21,662	—	85,036	4,814	—	77,458	5,217
Water Treatment	1,367	—	13,547	11,239	—	22,510	9,745	—	5,214	6,117
Administration and General Customer Accounts	1,065	905	10,115	1,887	—	16,537	19,494	5,701	11,803	58,613
Transmission and Distribution	11,078	10,057	4,685	56,792	—	45,167	3,133	24,995	98,933	—
Depreciation and Amortization	—	—	—	—	—	33,470	—	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>18,546</b>	<b>10,962</b>	<b>35,194</b>	<b>91,580</b>	<b>—</b>	<b>279,888</b>	<b>37,186</b>	<b>30,696</b>	<b>193,408</b>	<b>69,947</b>
<b>Operating Income (Loss)</b>	<b>69</b>	<b>(10,962)</b>	<b>32,675</b>	<b>(36,913)</b>	<b>1,498</b>	<b>(85,703)</b>	<b>4,452</b>	<b>(30,696)</b>	<b>(30,244)</b>	<b>(35,172)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	—	474	451	73	2,636	2,523	1,215	5,975	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	5,505	—	—	22,923	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	10,962	—	—	26,320	—	—	32,506	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	8	—	—	(16)	24	—	205	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	103	—	—	523	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	45	—	—	—	(81)	—	—	11,591
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>10,962</b>	<b>527</b>	<b>451</b>	<b>26,393</b>	<b>8,228</b>	<b>2,466</b>	<b>33,721</b>	<b>29,626</b>	<b>11,591</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	317	—	—	2,300	—	—	—	13,147
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	2,862
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$317</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,300</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$16,009</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>10,962</b>	<b>210</b>	<b>451</b>	<b>26,393</b>	<b>5,928</b>	<b>2,466</b>	<b>33,721</b>	<b>29,626</b>	<b>(4,418)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>69</b>	<b>—</b>	<b>32,885</b>	<b>(36,462)</b>	<b>27,891</b>	<b>(79,775)</b>	<b>6,918</b>	<b>3,025</b>	<b>(618)</b>	<b>(39,590)</b>
Operating Transfers In	—	—	—	—	—	—	—	2,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	2,000	—	—
<b>Net Income (Loss)</b>	<b>\$69</b>	<b>\$—</b>	<b>\$32,885</b>	<b>\$(36,462)</b>	<b>\$27,891</b>	<b>\$(79,775)</b>	<b>\$6,918</b>	<b>\$3,025</b>	<b>\$(618)</b>	<b>\$(39,590)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 2 (Lake)	County Service Area No. 2 (Shasta)	County Service Area No. 2 (Tulare)	County Service Area No. 20 (Lake)	County Service Area No. 21 (Lake)	County Service Area No. 22 (Lake)	County Service Area No. 23 (Fresno)	County Service Area No. 23 (San Luis Obispo)	County Service Area No. 23 (Shasta)	County Service Area No. 25 (Shasta)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$159,458	\$32,307	\$19,227	\$251,602	\$654,934	\$13,382	\$—	\$257,931	\$38,518	\$52,553
Business	—	—	—	—	—	—	—	17,615	—	—
Industrial	—	—	—	—	—	—	—	10,271	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	3,910	6,712	120	—	—	—	—
Water Services	2,855	6,600	828	1,840	289,760	2,340	20,998	1,140	737	4,428
<b>Total Operating Revenues</b>	<b>162,313</b>	<b>38,907</b>	<b>20,055</b>	<b>257,352</b>	<b>951,406</b>	<b>15,842</b>	<b>20,998</b>	<b>286,957</b>	<b>39,255</b>	<b>56,981</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	16,017	—	—
Pumping	15,364	—	—	33,747	38,699	1,587	3,342	91,519	—	—
Water Treatment	37,885	—	14,520	161,151	245,181	3,866	371	24,024	—	—
Administration and General	75,690	27,601	4,464	99,305	53,002	4,670	5,323	22,505	50,701	82,153
Customer Accounts	—	—	—	—	—	—	—	9,293	—	—
Transmission and Distribution	57,935	—	—	62,825	212,622	4,922	3,342	48,276	—	—
Depreciation and Amortization	—	5,140	7,355	—	—	—	—	36,284	4,338	14,887
Other Operating Expenses	58,146	(9)	—	—	—	—	—	—	(10)	(11)
<b>Total Operating Expenses</b>	<b>245,020</b>	<b>32,732</b>	<b>26,339</b>	<b>357,028</b>	<b>549,504</b>	<b>15,045</b>	<b>12,378</b>	<b>247,918</b>	<b>55,029</b>	<b>97,029</b>
<b>Operating Income (Loss)</b>	<b>(82,707)</b>	<b>6,175</b>	<b>(6,284)</b>	<b>(99,676)</b>	<b>401,902</b>	<b>797</b>	<b>8,620</b>	<b>39,039</b>	<b>(15,774)</b>	<b>(40,048)</b>
<b>Non-Operating Revenues</b>										
Interest Income	11,128	401	2,775	855	31,573	233	45	737	478	729
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	124,466	—	—	—	—	—	1,592	—	11,741	22,078
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	657	—	—	42	40,595	24	—	—	16	29
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	339,217	—	—
State	1,706	—	—	—	—	—	16	—	211	382
Other Governmental Agencies	—	—	10	—	—	—	—	—	—	—
Other Non-Operating Revenues	18,021	—	—	3,743	6,563	25	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>155,978</b>	<b>401</b>	<b>2,785</b>	<b>4,640</b>	<b>78,731</b>	<b>282</b>	<b>1,653</b>	<b>339,954</b>	<b>12,446</b>	<b>23,218</b>
<b>Non-Operating Expenses</b>										
Interest Expense	847	1,320	—	—	—	159	—	35,641	988	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$847</b>	<b>\$1,320</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$159</b>	<b>\$—</b>	<b>\$35,641</b>	<b>\$988</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>155,131</b>	<b>(919)</b>	<b>2,785</b>	<b>4,640</b>	<b>78,731</b>	<b>123</b>	<b>1,653</b>	<b>304,313</b>	<b>11,458</b>	<b>23,218</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>72,424</b>	<b>5,256</b>	<b>(3,499)</b>	<b>(95,036)</b>	<b>480,633</b>	<b>920</b>	<b>10,273</b>	<b>343,352</b>	<b>(4,316)</b>	<b>(16,830)</b>
Operating Transfers In	—	—	—	—	318,393	—	—	—	—	—
Operating Transfers Out	—	—	—	—	318,393	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$72,424</b>	<b>\$5,256</b>	<b>\$(3,499)</b>	<b>\$(95,036)</b>	<b>\$480,633</b>	<b>\$920</b>	<b>\$10,273</b>	<b>\$343,352</b>	<b>\$(4,316)</b>	<b>\$(16,830)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 2a (Madera)	County Service Area No. 3 (Madera)	County Service Area No. 3 (Shasta)	County Service Area No. 30 (Fresno)	County Service Area No. 30 (San Joaquin)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Joaquin)	County Service Area No. 32 (Fresno)	County Service Area No. 34 (Fresno)	County Service Area No. 35 (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$29,329	\$143,969	\$46,145	\$63,279	\$—	\$—	\$—	\$101,613	\$310,092	\$—
Business	—	—	—	—	—	—	108,981	—	27,900	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	32,915	—
Water Services	—	—	2,038	—	5,914	—	—	—	543,927	720
<b>Total Operating Revenues</b>	<b>29,329</b>	<b>143,969</b>	<b>48,183</b>	<b>63,279</b>	<b>5,914</b>	<b>—</b>	<b>108,981</b>	<b>101,613</b>	<b>914,834</b>	<b>720</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	2,161	—	—	—	44,699	259,722	—
Pumping	5,812	24,172	—	19,517	2,523	—	—	13,227	80,530	25,188
Water Treatment	2,983	1,462	—	2,169	—	116,634	—	—	99,617	1,327
Administration and General Customer Accounts	1,221	9,676	53,136	31,083	6,621	77,199	—	78,965	136,482	10,366
Transmission and Distribution	34,223	88,379	—	19,517	18,712	—	—	—	8,355	62,363
Depreciation and Amortization	—	—	41,199	12,888	—	—	—	11,436	113,648	—
Other Operating Expenses	—	—	—	—	226	—	—	—	17,657	463
<b>Total Operating Expenses</b>	<b>44,239</b>	<b>123,689</b>	<b>94,335</b>	<b>87,335</b>	<b>28,082</b>	<b>193,833</b>	<b>—</b>	<b>148,327</b>	<b>728,165</b>	<b>99,707</b>
<b>Operating Income (Loss)</b>	<b>(14,910)</b>	<b>20,280</b>	<b>(46,152)</b>	<b>(24,056)</b>	<b>(22,168)</b>	<b>(193,833)</b>	<b>108,981</b>	<b>(46,714)</b>	<b>186,669</b>	<b>(98,987)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,564	4,346	476	140	1,668	2,492	—	956	10,789	7,202
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	(1,315)	—	701	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	36,505	225,912	—	—	—	83,021
Special Assessments	—	—	—	—	—	169,694	—	—	—	—
Prior Year and Penalties	—	(15)	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	4,530	—	—	—	—	—	—	—
State	—	(41)	—	10	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>3,564</b>	<b>2,975</b>	<b>5,006</b>	<b>851</b>	<b>38,173</b>	<b>398,098</b>	<b>—</b>	<b>956</b>	<b>10,789</b>	<b>90,223</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	7,540	—	—	2,777	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,540</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,777</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>3,564</b>	<b>2,975</b>	<b>(2,534)</b>	<b>851</b>	<b>38,173</b>	<b>395,321</b>	<b>—</b>	<b>956</b>	<b>10,789</b>	<b>90,223</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(11,346)</b>	<b>23,255</b>	<b>(48,686)</b>	<b>(23,205)</b>	<b>16,005</b>	<b>201,488</b>	<b>108,981</b>	<b>(45,758)</b>	<b>197,458</b>	<b>(8,764)</b>
Operating Transfers In	—	—	—	—	—	—	—	38	50,738	50,000
Operating Transfers Out	—	—	—	506	—	—	—	—	—	50,000
<b>Net Income (Loss)</b>	<b>\$(11,346)</b>	<b>\$23,255</b>	<b>\$(48,686)</b>	<b>\$(23,711)</b>	<b>\$16,005</b>	<b>\$201,488</b>	<b>\$108,981</b>	<b>\$(45,720)</b>	<b>\$248,196</b>	<b>\$(8,764)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 39 (Fresno)	County Service Area No. 41 (Sonoma)	County Service Area No. 43 (San Joaquin)	County Service Area No. 44 (Fresno)	County Service Area No. 44 (San Joaquin)	County Service Area No. 45 (San Benito)	County Service Area No. 46 (San Joaquin)	County Service Area No. 47 (Fresno)	County Service Area No. 47 (San Benito)	County Service Area No. 49 (Fresno)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$64,260	\$440,563	\$—	\$154,690	\$—	\$—	\$—	\$253,077	\$—	\$27,082
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	1,406	—	—	—	—	—	—	—	—
Water Services	—	—	47,399	—	112,002	—	—	340	—	—
<b>Total Operating Revenues</b>	<b>64,260</b>	<b>441,969</b>	<b>47,399</b>	<b>154,690</b>	<b>112,002</b>	<b>—</b>	<b>—</b>	<b>253,417</b>	<b>—</b>	<b>27,082</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	25,238	—	4,657	43,632	98,721	—	31,969	86,261	—	—
Water Treatment	—	—	632	4,848	1,603	—	—	150,075	—	—
Administration and General	39,378	111,860	5,809	69,489	29,597	—	20,637	25,582	—	—
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	7,735	345,028	44,238	43,633	105,723	—	97,644	55,341	—	—
Depreciation and Amortization	55,770	131,861	—	2,763	—	—	—	62,484	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	45,797
<b>Total Operating Expenses</b>	<b>128,121</b>	<b>588,749</b>	<b>55,336</b>	<b>164,365</b>	<b>235,644</b>	<b>—</b>	<b>150,250</b>	<b>379,743</b>	<b>—</b>	<b>45,797</b>
<b>Operating Income (Loss)</b>	<b>(63,861)</b>	<b>(146,780)</b>	<b>(7,937)</b>	<b>(9,675)</b>	<b>(123,642)</b>	<b>—</b>	<b>(150,250)</b>	<b>(126,326)</b>	<b>—</b>	<b>(18,715)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,115	11,012	983	1,155	5,228	—	3,032	5,605	—	2,683
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	1,693	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	217,961	3,803	—	—	—	183,927	219,841	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	8,744	2	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	21	—	—	—	—	—	—	—
Other Governmental Agencies	—	32,160	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	1,650,000	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,115</b>	<b>269,877</b>	<b>6,502</b>	<b>1,155</b>	<b>1,655,228</b>	<b>—</b>	<b>186,959</b>	<b>225,446</b>	<b>—</b>	<b>2,683</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	70,757	—	—	811	—	—	145,255	—	—
Other Non-Operating Expenses	—	1,326	—	—	—	—	65,297	4,953	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$72,083</b>	<b>\$—</b>	<b>\$—</b>	<b>\$811</b>	<b>\$—</b>	<b>\$65,297</b>	<b>\$150,208</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,115</b>	<b>197,794</b>	<b>6,502</b>	<b>1,155</b>	<b>1,654,417</b>	<b>—</b>	<b>121,662</b>	<b>75,238</b>	<b>—</b>	<b>2,683</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(62,746)</b>	<b>51,014</b>	<b>(1,435)</b>	<b>(8,520)</b>	<b>1,530,775</b>	<b>—</b>	<b>(28,588)</b>	<b>(51,088)</b>	<b>—</b>	<b>(16,032)</b>
Operating Transfers In	—	—	4,000	—	3,000	—	—	—	—	—
Operating Transfers Out	—	—	4,000	—	3,000	1,297	—	—	12	—
<b>Net Income (Loss)</b>	<b>\$(62,746)</b>	<b>\$51,014</b>	<b>\$(1,435)</b>	<b>\$(8,520)</b>	<b>\$1,530,775</b>	<b>\$(1,297)</b>	<b>\$(28,588)</b>	<b>\$(51,088)</b>	<b>\$(12)</b>	<b>\$(16,032)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 5 (Fresno)	County Service Area No. 5 (Sierra)	County Service Area No. 5 (Siskiyou)	County Service Area No. 50 (San Benito)	County Service Area No. 51 (Fresno)	County Service Area No. 51 (Riverside)	County Service Area No. 54 (Santa Cruz)	County Service Area No. 6 (Lake)	County Service Area No. 6 (Shasta)	County Service Area No. 62 (Riverside)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$93,979	\$—	\$—	\$—	\$—	\$65,665	\$—	\$—	\$120,904	\$86,390
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	55,255	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	458	—	—	55,569	—	2,686	—	—
Water Services	—	2,400	—	—	—	—	—	—	49,812	68,781
<b>Total Operating Revenues</b>	<b>93,979</b>	<b>2,400</b>	<b>458</b>	<b>—</b>	<b>—</b>	<b>176,489</b>	<b>—</b>	<b>2,686</b>	<b>170,716</b>	<b>155,171</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	13,609	31,459	—	—	—	40,106	—	380	—	125,709
Water Treatment	1,512	—	—	43,625	—	90,740	—	11,760	—	22,448
Administration and General	21,673	7,740	—	6,620	—	57,152	136	43,794	188,363	33,672
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	13,609	33,626	—	—	—	62,666	—	22,962	—	42,651
Depreciation and Amortization	—	—	—	—	—	—	—	—	86,204	330
Other Operating Expenses	—	25,321	587	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>50,403</b>	<b>98,146</b>	<b>587</b>	<b>50,245</b>	<b>—</b>	<b>250,664</b>	<b>136</b>	<b>78,896</b>	<b>274,567</b>	<b>224,810</b>
<b>Operating Income (Loss)</b>	<b>43,576</b>	<b>(95,746)</b>	<b>(129)</b>	<b>(50,245)</b>	<b>—</b>	<b>(74,175)</b>	<b>(136)</b>	<b>(76,210)</b>	<b>(103,851)</b>	<b>(69,639)</b>
<b>Non-Operating Revenues</b>										
Interest Income	(49)	243	2,837	—	462	1,113	26	4,063	963	660
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	11,892	—	—	—	—	24,050	—	3,338	—	13,057
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	65,265	6,969	—	—	87,317	—	—	—	19,651
Special Assessments	—	—	—	—	—	—	—	42,190	—	—
Prior Year and Penalties	—	—	—	—	—	236	—	143	—	54
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	169	—	—	—	—	238	—	45	—	55
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	4,886	—	—	—	600
<b>Total Non-Operating Revenues</b>	<b>12,012</b>	<b>65,508</b>	<b>9,806</b>	<b>—</b>	<b>462</b>	<b>117,840</b>	<b>26</b>	<b>49,779</b>	<b>963</b>	<b>34,077</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	8,651	—	—	—	—	30,244	13,113	—
Other Non-Operating Expenses	—	1,673	—	—	—	—	—	—	—	10
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$1,673</b>	<b>\$8,651</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$30,244</b>	<b>\$13,113</b>	<b>\$10</b>
<b>Non-Operating Income (Loss)</b>	<b>12,012</b>	<b>63,835</b>	<b>1,155</b>	<b>—</b>	<b>462</b>	<b>117,840</b>	<b>26</b>	<b>19,535</b>	<b>(12,150)</b>	<b>34,067</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>55,588</b>	<b>(31,911)</b>	<b>1,026</b>	<b>(50,245)</b>	<b>462</b>	<b>43,665</b>	<b>(110)</b>	<b>(56,675)</b>	<b>(116,001)</b>	<b>(35,572)</b>
Operating Transfers In	2,317	75,000	—	—	—	—	—	—	52,754	—
Operating Transfers Out	—	—	—	—	—	—	—	—	52,754	—
<b>Net Income (Loss)</b>	<b>\$57,905</b>	<b>\$43,089</b>	<b>\$1,026</b>	<b>\$(50,245)</b>	<b>\$462</b>	<b>\$43,665</b>	<b>\$(110)</b>	<b>\$(56,675)</b>	<b>\$(116,001)</b>	<b>\$(35,572)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 64 (San Bernardino)	County Service Area No. 69 (Monterey)	County Service Area No. 7 (Lake)	County Service Area No. 7 (San Mateo)	County Service Area No. 70 (San Bernardino)	County Service Area No. 8 (Shasta)	County Water Works District No. 1 (Lake)	County Water Works District No. 3 (Lake)	Crescenta Valley County Water District	Crestline Village Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,643,721	\$—	\$66,640	\$37,993	\$2,840,136	\$28,549	\$675,333	\$376,214	\$6,765,441	\$2,308,940
Business	—	—	—	—	—	—	—	—	—	252,837
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	8,116	—	—	—	87,930	—	35,041	—	65,939	14,391
Water Services	52,124	—	994	350	—	189	—	6,215	—	93,304
<b>Total Operating Revenues</b>	<b>1,703,961</b>	<b>—</b>	<b>67,634</b>	<b>38,343</b>	<b>2,928,066</b>	<b>28,738</b>	<b>710,374</b>	<b>382,429</b>	<b>6,831,380</b>	<b>2,669,472</b>
<b>Operating Expenses</b>										
Source of Supply	353,285	—	—	—	—	—	—	—	2,179,151	463,423
Pumping	—	—	10,568	318	—	—	76,145	67,266	639,110	74,496
Water Treatment	—	—	10,709	—	—	—	126,192	43,047	197,517	20,465
Administration and General Customer Accounts	1,594,183	—	38,158	6,027	2,809,006	13,165	219,124	213,048	2,580,670	1,417,615
Transmission and Distribution	—	—	12,709	17,566	—	—	183,905	69,674	1,786,410	181,502
Depreciation and Amortization	34,793	—	—	—	379,488	—	146,113	—	986,684	531,404
Other Operating Expenses	—	54	—	3,321	422,761	—	—	—	—	70,811
<b>Total Operating Expenses</b>	<b>1,982,261</b>	<b>54</b>	<b>72,144</b>	<b>27,232</b>	<b>3,611,255</b>	<b>13,165</b>	<b>751,479</b>	<b>393,035</b>	<b>8,369,542</b>	<b>2,821,279</b>
<b>Operating Income (Loss)</b>	<b>(278,300)</b>	<b>(54)</b>	<b>(4,510)</b>	<b>11,111</b>	<b>(683,189)</b>	<b>15,573</b>	<b>(41,105)</b>	<b>(10,606)</b>	<b>(1,538,162)</b>	<b>(151,807)</b>
<b>Non-Operating Revenues</b>										
Interest Income	49,704	21	8,872	1,586	131,674	—	1,165	7,643	233,276	28,241
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	185,841	—	21,603	—	525,380	—	75,162	99,253	—	216,516
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,638	—	—	—	—	—	—	—	—	149,236
Special Assessments	—	—	—	—	11,919	—	—	—	—	—
Prior Year and Penalties	11,469	—	90	—	117,044	—	—	467	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	5,005	—	297	—	2,617	—	979	1,353	—	4,804
Other Governmental Agencies	—	—	—	—	1,764	—	—	—	—	—
Other Non-Operating Revenues	117,678	—	—	—	326,012	—	—	132	(13,847)	1,985
<b>Total Non-Operating Revenues</b>	<b>385,335</b>	<b>21</b>	<b>30,862</b>	<b>1,586</b>	<b>1,116,410</b>	<b>—</b>	<b>77,306</b>	<b>108,848</b>	<b>219,429</b>	<b>400,782</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	106,942	—	—	—	418,971	20,424
Other Non-Operating Expenses	—	—	—	—	8,139	—	3,401	—	15,098	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$115,081</b>	<b>\$—</b>	<b>\$3,401</b>	<b>\$—</b>	<b>\$434,069</b>	<b>\$20,424</b>
<b>Non-Operating Income (Loss)</b>	<b>385,335</b>	<b>21</b>	<b>30,862</b>	<b>1,586</b>	<b>1,001,329</b>	<b>—</b>	<b>73,905</b>	<b>108,848</b>	<b>(214,640)</b>	<b>380,358</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>107,035</b>	<b>(33)</b>	<b>26,352</b>	<b>12,697</b>	<b>318,140</b>	<b>15,573</b>	<b>32,800</b>	<b>98,242</b>	<b>(1,752,802)</b>	<b>228,551</b>
Operating Transfers In	1,348,118	—	—	—	1,297,181	—	—	—	—	—
Operating Transfers Out	1,348,118	—	—	—	1,772,629	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$107,035</b>	<b>\$(33)</b>	<b>\$26,352</b>	<b>\$12,697</b>	<b>\$(157,308)</b>	<b>\$15,573</b>	<b>\$32,800</b>	<b>\$98,242</b>	<b>\$(1,752,802)</b>	<b>\$228,551</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Crestline-Lake Arrowhead Water Agency	Crows Landing Community Services District	Cucamonga County Water District	Cutler Public Utility District	Cuyama Community Services District	Cuyamaca Water District	Daggett Community Services District	Darwin Community Services District	Davis Water District	Deer Creek and Tule River Authority
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$592,842	\$44,404	\$24,229,148	\$373,457	\$157,967	\$46,836	\$45,404	\$20,833	\$—	\$—
Business	—	24,977	125,529	33,569	—	—	118,697	—	—	—
Industrial	—	—	1,407,131	12,588	—	—	—	—	—	—
Irrigation	—	—	7,505,900	—	—	—	—	—	190,517	—
Sales for Resale	1,377,229	—	5,663,075	—	—	—	—	—	—	—
All Other Sales	—	—	203,742	22,075	—	—	—	—	—	—
Water Services	994,426	188	10,856,880	—	—	13,613	2,659	—	58,000	76,594
<b>Total Operating Revenues</b>	<b>2,964,497</b>	<b>69,569</b>	<b>49,991,405</b>	<b>441,689</b>	<b>157,967</b>	<b>60,449</b>	<b>166,760</b>	<b>20,833</b>	<b>248,517</b>	<b>76,594</b>
<b>Operating Expenses</b>										
Source of Supply	933,997	—	16,387,130	—	—	—	—	—	191,440	—
Pumping	805,402	20,424	5,659,006	117,901	30,642	—	31,557	—	—	—
Water Treatment	735,856	756	2,674,214	40,765	49,468	1,950	4,600	—	—	—
Administration and General	1,695,509	37,079	9,405,217	154,931	56,901	17,120	43,305	6,903	12,664	39,586
Customer Accounts	5,315	—	1,800,936	—	—	—	—	—	—	—
Transmission and Distribution	566,944	—	2,828,207	79,269	58,417	38,818	22,862	5,221	35,592	—
Depreciation and Amortization	1,244,605	19,115	8,624,674	66,999	60,127	10,824	17,141	—	—	1,537
Other Operating Expenses	(4,916)	—	—	—	—	1,488	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,982,712</b>	<b>77,374</b>	<b>47,379,384</b>	<b>459,865</b>	<b>255,555</b>	<b>70,200</b>	<b>119,465</b>	<b>12,124</b>	<b>239,696</b>	<b>41,123</b>
<b>Operating Income (Loss)</b>	<b>(3,018,215)</b>	<b>(7,805)</b>	<b>2,612,021</b>	<b>(18,176)</b>	<b>(97,588)</b>	<b>(9,751)</b>	<b>47,295</b>	<b>8,709</b>	<b>8,821</b>	<b>35,471</b>
<b>Non-Operating Revenues</b>										
Interest Income	210,448	—	1,501,069	3,495	5,070	337	—	480	—	1,113
Rents, Leases, and Franchises	—	—	246,329	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	776,887	—	—	—	—	—	—	859	—	—
Voter Approved Taxes	1,735,648	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	38	—	—	—	—	60	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	25,823	—	—	8,253	—	—	—	6	—	—
Other Governmental Agencies	—	—	—	8,701	—	—	—	—	5,240	—
Other Non-Operating Revenues	10,506	—	6,057,596	2,241	38,492	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>2,759,312</b>	<b>—</b>	<b>7,805,032</b>	<b>22,690</b>	<b>43,562</b>	<b>337</b>	<b>—</b>	<b>1,405</b>	<b>5,240</b>	<b>1,113</b>
<b>Non-Operating Expenses</b>										
Interest Expense	32,904	1,958	8,915,969	—	9,402	—	—	691	—	—
Other Non-Operating Expenses	32,953	—	13,922,397	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$65,857</b>	<b>\$1,958</b>	<b>\$22,838,366</b>	<b>\$—</b>	<b>\$9,402</b>	<b>\$—</b>	<b>\$—</b>	<b>\$691</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>2,693,455</b>	<b>(1,958)</b>	<b>(15,033,334)</b>	<b>22,690</b>	<b>34,160</b>	<b>337</b>	<b>—</b>	<b>714</b>	<b>5,240</b>	<b>1,113</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(324,760)</b>	<b>(9,763)</b>	<b>(12,421,313)</b>	<b>4,514</b>	<b>(63,428)</b>	<b>(9,414)</b>	<b>47,295</b>	<b>9,423</b>	<b>14,061</b>	<b>36,584</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	23,226	—	—	—
<b>Net Income (Loss)</b>	<b>\$(324,760)</b>	<b>\$(9,763)</b>	<b>\$(12,421,313)</b>	<b>\$4,514</b>	<b>\$(63,428)</b>	<b>\$(9,414)</b>	<b>\$24,069</b>	<b>\$9,423</b>	<b>\$14,061</b>	<b>\$36,584</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Deer Creek Irrigation District	Del Norte County Flood Control District	Del Paso Manor Water District	Del Puerto Water District	Del Rey Community Services District	Delano-Earlimart Irrigation District	Delhi County Water District	Delta-Mendota Canal Contractors Authority Joint Powers Agency	Denair Community Services District	Descanso Community Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$10,622	\$797,650	\$—	\$71,443	\$—	\$697,556	\$—	\$573,449	\$65,665
Business	—	—	—	—	19,095	—	—	—	—	—
Industrial	—	—	—	—	39,160	—	—	—	—	—
Irrigation	65,501	—	—	3,165,810	—	8,162,880	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	466	804,281	1,590	—	—	—
Water Services	2,672	—	—	656,535	—	3,460,888	—	—	165,991	295,434
<b>Total Operating Revenues</b>	<b>68,173</b>	<b>10,622</b>	<b>797,650</b>	<b>3,822,345</b>	<b>130,164</b>	<b>12,428,049</b>	<b>699,146</b>	<b>—</b>	<b>739,440</b>	<b>361,099</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	3,908	2,761,216	—	8,317,753	—	—	—	—
Pumping	—	—	76,973	—	34,945	611,092	84,400	—	—	22,928
Water Treatment	—	—	18,079	—	—	—	—	—	—	—
Administration and General Customer Accounts	10,319	5,793	341,405	1,078,736	71,586	1,004,543	112,532	1,992	377,727	24,971
Transmission and Distribution	37,212	—	185,420	—	—	614,080	154,733	—	—	197,472
Depreciation and Amortization	—	4,525	—	46,998	44,870	247,490	235,000	—	100,508	34,187
Other Operating Expenses	—	—	—	—	7,822	—	—	—	26,062	14,256
<b>Total Operating Expenses</b>	<b>47,531</b>	<b>10,318</b>	<b>625,785</b>	<b>3,886,950</b>	<b>159,223</b>	<b>10,794,958</b>	<b>586,665</b>	<b>1,992</b>	<b>504,297</b>	<b>293,814</b>
<b>Operating Income (Loss)</b>	<b>20,642</b>	<b>304</b>	<b>171,865</b>	<b>(64,605)</b>	<b>(29,059)</b>	<b>1,633,091</b>	<b>112,481</b>	<b>(1,992)</b>	<b>235,143</b>	<b>67,285</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	2,043	—	61,944	—	311,195	14,863	12	22,573	1,321
Rents, Leases, and Franchises	—	—	—	—	—	460	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	2,970	8,958	—	—	—	—	66,881	—	34,576	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	52,798	—	—	—	—	—
State	60	179	—	—	—	—	2,000	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	144,984	—	63,267	—	—	4,298	—
<b>Total Non-Operating Revenues</b>	<b>3,030</b>	<b>11,180</b>	<b>—</b>	<b>206,928</b>	<b>52,798</b>	<b>374,922</b>	<b>83,744</b>	<b>12</b>	<b>61,447</b>	<b>1,321</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,348	—	—	—	54,941	3,855	—	—	30,497
Other Non-Operating Expenses	—	—	—	193,198	—	14,884	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$2,348</b>	<b>\$—</b>	<b>\$193,198</b>	<b>\$—</b>	<b>\$69,825</b>	<b>\$3,855</b>	<b>\$—</b>	<b>\$—</b>	<b>\$30,497</b>
<b>Non-Operating Income (Loss)</b>	<b>3,030</b>	<b>8,832</b>	<b>—</b>	<b>13,730</b>	<b>52,798</b>	<b>305,097</b>	<b>79,889</b>	<b>12</b>	<b>61,447</b>	<b>(29,176)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>23,672</b>	<b>9,136</b>	<b>171,865</b>	<b>(50,875)</b>	<b>23,739</b>	<b>1,938,188</b>	<b>192,370</b>	<b>(1,980)</b>	<b>296,590</b>	<b>38,109</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$23,672</b>	<b>\$9,136</b>	<b>\$171,865</b>	<b>\$(50,875)</b>	<b>\$23,739</b>	<b>\$1,938,188</b>	<b>\$192,370</b>	<b>\$(1,980)</b>	<b>\$296,590</b>	<b>\$38,109</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Desert Lake Community Services District	Desert Water Agency	Devils Den Water District	Diablo Vista Water Maintenance District (Contra Costa)	Diablo Water District	Donner Summit Public Utility District	Dos Palos Area Joint Power Authority	Downieville Public Utility District	Drytown County Water District	Dublin San Ramon Service District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$108,174	\$11,392,072	\$—	\$—	\$6,470,860	\$238,934	\$901,075	\$79,950	\$39,865	\$10,339,104
Business	39,826	4,537,431	—	—	—	119,810	—	—	2,978	3,773,197
Industrial	—	—	—	—	11,090	—	—	—	—	—
Irrigation	—	884,511	—	—	—	—	—	—	—	2,560,181
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	707,747	—	—	125,956	32,515	—	—	730	2,858,739
Water Services	—	1,648,737	—	135,090	—	—	—	—	275	5,956,599
<b>Total Operating Revenues</b>	<b>148,000</b>	<b>19,170,498</b>	<b>—</b>	<b>135,090</b>	<b>6,607,906</b>	<b>391,259</b>	<b>901,075</b>	<b>79,950</b>	<b>43,848</b>	<b>25,487,820</b>
<b>Operating Expenses</b>										
Source of Supply	2,571	9,040,622	—	81,456	2,440,722	—	142,114	—	30,877	8,686,504
Pumping	21,009	3,092,849	—	2,029	—	6,529	235	26,827	—	—
Water Treatment	—	409,830	—	—	1,257,864	47,236	—	16,093	1,759	—
Administration and General	32,706	9,304,929	18,457	27,384	930,240	126,421	32,845	33,943	11,553	2,547,861
Customer Accounts	21,738	1,015,543	—	—	867,303	—	—	385	400	704,517
Transmission and Distribution	41,982	1,852,147	—	—	1,123,272	137,901	471,568	14,634	1,927	3,217,958
Depreciation and Amortization	30,127	8,869,727	—	6,500	1,152,411	74,715	162,338	400	13,173	3,202,400
Other Operating Expenses	—	843,993	—	—	296,342	—	—	—	—	5,471,496
<b>Total Operating Expenses</b>	<b>150,133</b>	<b>34,429,640</b>	<b>18,457</b>	<b>117,369</b>	<b>8,068,154</b>	<b>392,802</b>	<b>809,100</b>	<b>92,282</b>	<b>59,689</b>	<b>23,830,736</b>
<b>Operating Income (Loss)</b>	<b>(2,133)</b>	<b>(15,259,142)</b>	<b>(18,457)</b>	<b>17,721</b>	<b>(1,460,248)</b>	<b>(1,543)</b>	<b>91,975</b>	<b>(12,332)</b>	<b>(15,841)</b>	<b>1,657,084</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,076	1,624,029	1,480	1,180	140,754	330	4,910	989	501	107,293
Rents, Leases, and Franchises	6,000	60,030	—	—	54,545	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	6,436	1,032,041	3,956	137,200	—	34,540	—	30,096	14,410	—
Voter Approved Taxes	—	11,967,907	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	903,299
Prior Year and Penalties	—	1,101,816	—	—	—	15	—	—	—	—
<b>Intergovernmental</b>										
Federal	14,539	—	—	—	—	—	—	—	—	—
State	66	99,437	33	2,701	—	267	—	597	249	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	423,817	—	—	1,154,380	4,359	—	17,285	610	5,971,164
<b>Total Non-Operating Revenues</b>	<b>29,117</b>	<b>16,309,077</b>	<b>5,469</b>	<b>141,081</b>	<b>1,349,679</b>	<b>39,511</b>	<b>4,910</b>	<b>48,967</b>	<b>15,770</b>	<b>6,981,756</b>
<b>Non-Operating Expenses</b>										
Interest Expense	17,020	1,211,085	—	547	917,688	7,792	138,266	3,393	—	426,216
Other Non-Operating Expenses	—	529,097	—	—	—	—	—	—	—	2,724
<b>Total Non-Operating Expenses</b>	<b>\$17,020</b>	<b>\$1,740,182</b>	<b>\$—</b>	<b>\$547</b>	<b>\$917,688</b>	<b>\$7,792</b>	<b>\$138,266</b>	<b>\$3,393</b>	<b>\$—</b>	<b>\$428,940</b>
<b>Non-Operating Income (Loss)</b>	<b>12,097</b>	<b>14,568,895</b>	<b>5,469</b>	<b>140,534</b>	<b>431,991</b>	<b>31,719</b>	<b>(133,356)</b>	<b>45,574</b>	<b>15,770</b>	<b>6,552,816</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>9,964</b>	<b>(690,247)</b>	<b>(12,988)</b>	<b>158,255</b>	<b>(1,028,257)</b>	<b>30,176</b>	<b>(41,381)</b>	<b>33,242</b>	<b>(71)</b>	<b>8,209,900</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$9,964</b>	<b>\$(690,247)</b>	<b>\$(12,988)</b>	<b>\$158,255</b>	<b>\$(1,028,257)</b>	<b>\$30,176</b>	<b>\$(41,381)</b>	<b>\$33,242</b>	<b>\$(71)</b>	<b>\$8,209,900</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Dublin San Ramon Services District/East Bay Municipal Utility District Recycled Water Authority	Ducor Community Services District	Ducor Irrigation District	Dudley Ridge Water District	Dunnigan Water District	Durham Irrigation District	Eagle Field Water District	Earlilart Public Utility District	East Bay Municipal Utility District	East Contra Costa Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$108,308	\$—	\$—	\$—	\$133,472	\$—	\$454,035	\$165,157,000	\$—
Business	—	—	—	—	—	—	—	—	64,198,000	—
Industrial	—	—	—	—	—	—	—	—	24,549,000	—
Irrigation	—	—	—	995,413	862,973	—	145,000	—	—	760,055
Sales for Resale	4,398,199	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	2,600	—	4,979	15,345,000	666,393
Water Services	—	—	—	5,125,345	22,881	—	—	—	1,773,000	1,522
<b>Total Operating Revenues</b>	<b>4,398,199</b>	<b>108,308</b>	<b>—</b>	<b>6,120,758</b>	<b>885,854</b>	<b>136,072</b>	<b>145,000</b>	<b>459,014</b>	<b>271,022,000</b>	<b>1,427,970</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	4,231,033	740,009	—	92,815	—	17,569,000	—
Pumping	—	32,915	—	—	—	36,727	24,191	142,960	5,971,000	—
Water Treatment	1,129,592	14,089	—	—	—	8,439	—	—	23,858,000	—
Administration and General	628,483	25,842	2,303	1,245,573	49,611	74,053	19,658	137,365	46,314,000	790,052
Customer Accounts	—	—	—	—	—	—	—	—	14,367,000	—
Transmission and Distribution	—	15,197	5,000	282,282	123,287	12,237	—	32,651	54,697,000	1,786,593
Depreciation and Amortization	1,547,932	23,000	—	395,119	173,844	19,153	91	49,850	86,892,000	877,778
Other Operating Expenses	5,066	—	—	—	—	—	—	—	1,032,000	—
<b>Total Operating Expenses</b>	<b>3,311,073</b>	<b>111,043</b>	<b>7,303</b>	<b>6,154,007</b>	<b>1,086,751</b>	<b>150,609</b>	<b>136,755</b>	<b>362,826</b>	<b>250,700,000</b>	<b>3,454,423</b>
<b>Operating Income (Loss)</b>	<b>1,087,126</b>	<b>(2,735)</b>	<b>(7,303)</b>	<b>(33,249)</b>	<b>(200,897)</b>	<b>(14,537)</b>	<b>8,245</b>	<b>96,188</b>	<b>20,322,000</b>	<b>(2,026,453)</b>
<b>Non-Operating Revenues</b>										
Interest Income	(761)	36	4,703	38,246	7,043	813	—	—	9,693,000	47,317
Rents, Leases, and Franchises	—	—	—	—	—	—	—	2,100	1,571,000	12,500
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	2,292,472
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	318,404	—	—	—	—	—
Special Assessments	—	18,453	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	25,699
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	7,211,000	61,539
<b>Total Non-Operating Revenues</b>	<b>(761)</b>	<b>18,489</b>	<b>4,703</b>	<b>38,246</b>	<b>325,447</b>	<b>813</b>	<b>—</b>	<b>2,100</b>	<b>18,475,000</b>	<b>2,439,527</b>
<b>Non-Operating Expenses</b>										
Interest Expense	944,957	12,150	—	18,586	987	—	1,817	—	68,010,000	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	1,842,000	—
<b>Total Non-Operating Expenses</b>	<b>\$944,957</b>	<b>\$12,150</b>	<b>\$—</b>	<b>\$18,586</b>	<b>\$987</b>	<b>\$—</b>	<b>\$1,817</b>	<b>\$—</b>	<b>\$69,852,000</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(945,718)</b>	<b>6,339</b>	<b>4,703</b>	<b>19,660</b>	<b>324,460</b>	<b>813</b>	<b>(1,817)</b>	<b>2,100</b>	<b>(51,377,000)</b>	<b>2,439,527</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>141,408</b>	<b>3,604</b>	<b>(2,600)</b>	<b>(13,589)</b>	<b>123,563</b>	<b>(13,724)</b>	<b>6,428</b>	<b>98,288</b>	<b>(31,055,000)</b>	<b>413,074</b>
Operating Transfers In	—	—	—	—	—	—	—	—	7,145,000	—
Operating Transfers Out	—	—	—	—	—	—	—	—	8,400,000	—
<b>Net Income (Loss)</b>	<b>\$141,408</b>	<b>\$3,604</b>	<b>\$(2,600)</b>	<b>\$(13,589)</b>	<b>\$123,563</b>	<b>\$(13,724)</b>	<b>\$6,428</b>	<b>\$98,288</b>	<b>\$(32,310,000)</b>	<b>\$413,074</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	East Niles Community Services District	East Orange County Water District	East Orosi Community Services District	East Quincy Community Services District	East Valley Water District	Eastern Municipal Water District	El Camino Irrigation District	El Dorado Irrigation District	El Macero County Service Area (Yolo)	El Solyo Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$4,869,711	\$817,833	\$21,426	\$442,422	\$10,170,886	\$100,699,778	\$—	\$14,977,072	\$—	\$—
Business	1,082,158	—	—	—	3,071,135	—	—	1,413,861	—	—
Industrial	67,635	—	—	—	—	—	—	—	—	—
Irrigation	743,983	—	—	—	1,046,671	2,047,253	269,376	338,645	—	707,451
Sales for Resale	—	2,002,526	—	—	—	—	—	288,150	—	—
All Other Sales	—	—	—	6,060	564,731	—	—	5,737,582	—	—
Water Services	286,394	661,316	951	—	386,360	11,820,081	131,003	1,266,522	504,237	—
<b>Total Operating Revenues</b>	<b>7,049,881</b>	<b>3,481,675</b>	<b>22,377</b>	<b>448,482</b>	<b>15,239,783</b>	<b>114,567,112</b>	<b>400,379</b>	<b>24,021,832</b>	<b>504,237</b>	<b>707,451</b>
<b>Operating Expenses</b>										
Source of Supply	969,611	2,845,478	—	—	815,349	52,177,003	—	6,709,661	—	—
Pumping	928,769	74,397	6,841	67,668	2,971,681	7,616,584	265,506	1,833,110	—	321,672
Water Treatment	316,805	—	—	—	1,453,365	12,080,215	—	4,837,860	—	—
Administration and General	986,760	290,066	12,147	91,168	4,653,378	15,713,303	69,232	73,094	27,014	137,339
Customer Accounts	394,809	—	—	—	459,596	—	—	407,920	—	—
Transmission and Distribution	2,208,293	755,747	—	222,018	1,586,237	15,029,824	61,150	8,677,369	547,947	248,249
Depreciation and Amortization	550,000	437,895	1,313	88,336	2,695,004	26,832,048	32,458	6,117,422	5,836	38,516
Other Operating Expenses	—	—	10,661	—	—	4,742,375	—	—	—	—
<b>Total Operating Expenses</b>	<b>6,355,047</b>	<b>4,403,583</b>	<b>30,962</b>	<b>469,190</b>	<b>14,634,610</b>	<b>134,191,352</b>	<b>428,346</b>	<b>28,656,436</b>	<b>580,797</b>	<b>745,776</b>
<b>Operating Income (Loss)</b>	<b>694,834</b>	<b>(921,908)</b>	<b>(8,585)</b>	<b>(20,708)</b>	<b>605,173</b>	<b>(19,624,240)</b>	<b>(27,967)</b>	<b>(4,634,604)</b>	<b>(76,560)</b>	<b>(38,325)</b>
<b>Non-Operating Revenues</b>										
Interest Income	10,309	63,758	258	9,383	27,163	11,319,157	3,047	908,427	11,374	2
Rents, Leases, and Franchises	—	47,141	—	—	—	289,724	1,000	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	350,336	866,104	167	92,035	—	21,440,826	—	5,867,855	51,417	—
Voter Approved Taxes	—	—	—	—	—	1,359,694	—	499,757	—	—
Property Assessments	37,654	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	40,133	—	—	—	829,724	—	—	1	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	630,525	—	—	19	—
State	3,423	7,676	1	840	—	4,409,506	—	30,629	543	—
Other Governmental Agencies	—	—	—	—	—	984,221	—	—	—	—
Other Non-Operating Revenues	—	280	—	22,362	178,515	2,152,772	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>401,722</b>	<b>1,025,092</b>	<b>426</b>	<b>124,620</b>	<b>205,678</b>	<b>43,416,149</b>	<b>4,047</b>	<b>7,306,668</b>	<b>63,354</b>	<b>2</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	4,370	—	—	1,025,080	6,632,937	—	6,886,307	—	6,675
Other Non-Operating Expenses	—	—	—	—	135,493	6,651,147	—	22,291	—	2,365
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$4,370</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,160,573</b>	<b>\$13,284,084</b>	<b>\$—</b>	<b>\$6,908,598</b>	<b>\$—</b>	<b>\$9,040</b>
<b>Non-Operating Income (Loss)</b>	<b>401,722</b>	<b>1,020,722</b>	<b>426</b>	<b>124,620</b>	<b>(954,895)</b>	<b>30,132,065</b>	<b>4,047</b>	<b>398,070</b>	<b>63,354</b>	<b>(9,038)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,096,556</b>	<b>98,814</b>	<b>(8,159)</b>	<b>103,912</b>	<b>(349,722)</b>	<b>10,507,825</b>	<b>(23,920)</b>	<b>(4,236,534)</b>	<b>(13,206)</b>	<b>(47,363)</b>
Operating Transfers In	—	—	—	—	—	—	—	16,802,965	—	—
Operating Transfers Out	—	—	—	—	—	—	—	21,992,111	895	—
<b>Net Income (Loss)</b>	<b>\$1,096,556</b>	<b>\$98,814</b>	<b>\$(8,159)</b>	<b>\$103,912</b>	<b>\$(349,722)</b>	<b>\$10,507,825</b>	<b>\$(23,920)</b>	<b>\$(9,425,680)</b>	<b>\$(14,101)</b>	<b>\$(47,363)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	El Toro Water District	Elk County Water District	Elk Creek Community Services District	Elkhorn Golf Course Estates Maintenance (San Joaquin)	Elsinore Valley Municipal Water District	Elsinore Water District	Emerald Bay Service District	Empire West Side Irrigation District	Enos Lane Public Utility District	Esparto Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$6,303,339	\$34,697	\$79,975	\$—	\$18,274,698	\$693,959	\$—	\$—	\$70,642	\$531,388
Business	1,212,980	26,638	—	—	1,064,033	95,912	—	—	—	53,285
Industrial	—	—	—	—	457,100	—	—	—	—	—
Irrigation	2,307,059	1,116	—	—	7,397,502	—	—	238,067	—	—
Sales for Resale	395,033	—	—	—	480,926	—	—	—	—	—
All Other Sales	66,195	5,059	—	—	12,018,725	47	—	—	—	8,967
Water Services	223,786	27,396	—	2,680	6,649,310	47,260	—	28,318	—	—
<b>Total Operating Revenues</b>	<b>10,508,392</b>	<b>94,906</b>	<b>79,975</b>	<b>2,680</b>	<b>46,342,294</b>	<b>837,178</b>	<b>—</b>	<b>266,385</b>	<b>70,642</b>	<b>593,640</b>
<b>Operating Expenses</b>										
Source of Supply	6,924,687	1,794	—	—	12,260,001	260,724	—	229,925	—	—
Pumping	554,560	5,321	—	5,464	2,304,610	60,788	—	—	56,635	67,590
Water Treatment	70,272	13,240	—	640	3,494,712	26,950	—	—	7,210	1,510
Administration and General	1,461,962	12,088	44,529	8,066	5,607,273	259,403	792	26,669	18,843	93,565
Customer Accounts	442,574	2,074	—	—	1,432,101	—	—	—	—	—
Transmission and Distribution	1,675,944	10,759	9,924	36,480	3,600,391	415,550	—	12,975	—	286,045
Depreciation and Amortization	1,041,539	18,658	59,850	—	8,910,201	167,765	31,322	10,591	3,475	47,693
Other Operating Expenses	—	20,143	2,024	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>12,171,538</b>	<b>84,077</b>	<b>116,327</b>	<b>50,650</b>	<b>37,609,289</b>	<b>1,191,180</b>	<b>32,114</b>	<b>280,160</b>	<b>86,163</b>	<b>496,403</b>
<b>Operating Income (Loss)</b>	<b>(1,663,146)</b>	<b>10,829</b>	<b>(36,352)</b>	<b>(47,970)</b>	<b>8,733,005</b>	<b>(354,002)</b>	<b>(32,114)</b>	<b>(13,775)</b>	<b>(15,521)</b>	<b>97,237</b>
<b>Non-Operating Revenues</b>										
Interest Income	286,087	531	2,433	864	4,664,147	8,519	—	1,044	957	5,725
Rents, Leases, and Franchises	100,338	2	—	—	1,367,639	33,349	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	408,892	—	—	3,488	4,660,727	197,884	310,008	17,642	—	23,796
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	72,800	791,642	143,742	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18,057	—	—	4	926,056	—	343	—	—	2
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	452
State	570	—	—	42	1,704,552	1,597	7,063	210	—	714
Other Governmental Agencies	—	—	—	—	—	148,863	—	—	—	—
Other Non-Operating Revenues	207,914	—	—	—	1,682,625	1,623	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,021,858</b>	<b>533</b>	<b>2,433</b>	<b>77,198</b>	<b>15,797,388</b>	<b>535,577</b>	<b>317,414</b>	<b>18,896</b>	<b>957</b>	<b>30,689</b>
<b>Non-Operating Expenses</b>										
Interest Expense	323,507	—	19,170	—	10,473,816	24,500	—	—	—	147,083
Other Non-Operating Expenses	—	—	—	16,259	1,407,509	2,373	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$323,507</b>	<b>\$—</b>	<b>\$19,170</b>	<b>\$16,259</b>	<b>\$11,881,325</b>	<b>\$26,873</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$147,083</b>
<b>Non-Operating Income (Loss)</b>	<b>698,351</b>	<b>533</b>	<b>(16,737)</b>	<b>60,939</b>	<b>3,916,063</b>	<b>508,704</b>	<b>317,414</b>	<b>18,896</b>	<b>957</b>	<b>(116,394)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(964,795)</b>	<b>11,362</b>	<b>(53,089)</b>	<b>12,969</b>	<b>12,649,068</b>	<b>154,702</b>	<b>285,300</b>	<b>5,121</b>	<b>(14,564)</b>	<b>(19,157)</b>
Operating Transfers In	707,174	—	—	5,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	5,000	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(257,621)</b>	<b>\$11,362</b>	<b>\$(53,089)</b>	<b>\$12,969</b>	<b>\$12,649,068</b>	<b>\$154,702</b>	<b>\$285,300</b>	<b>\$5,121</b>	<b>\$(14,564)</b>	<b>\$(19,157)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Estero Municipal Improvement District	Exeter Irrigation District	Fair Oaks Water District	Fall River Mills Community Services District	Fallbrook Public Utility District	Farmers Water District	Feather River Canyon Community Services District	Feather Water District	Fern Valley Water District	Fiddletown Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$4,448,864	\$—	\$6,925,070	\$252,806	\$9,584,641	\$—	\$45,006	\$—	\$391,258	\$22,402
Business	935,839	—	954,175	—	1,550,713	—	5,860	—	20,393	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	1,440,958	1,308,482	—	—	5,115,111	467,950	—	442,118	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	53,431	—	169,585	—	435,145	—	—	—	—	—
Water Services	706,196	—	143,020	—	847,005	—	—	598,330	1,542	—
<b>Total Operating Revenues</b>	<b>7,585,288</b>	<b>1,308,482</b>	<b>8,191,850</b>	<b>252,806</b>	<b>17,532,615</b>	<b>467,950</b>	<b>50,866</b>	<b>1,040,448</b>	<b>413,193</b>	<b>22,402</b>
<b>Operating Expenses</b>										
Source of Supply	4,111,845	856,160	1,530,540	—	11,573,889	—	—	314,907	—	—
Pumping	—	147,659	200,193	—	197,965	353,471	4,933	209,350	26,871	—
Water Treatment	—	—	86,828	700	—	—	30,235	—	32,595	—
Administration and General	1,313,569	402,035	942,963	178,970	2,251,406	116,145	18,291	150,305	508,456	4,683
Customer Accounts	—	—	482,922	—	748,604	—	—	—	10,324	—
Transmission and Distribution	1,884,622	136,283	1,331,725	11,042	2,272,869	—	—	454,020	5,984	—
Depreciation and Amortization	1,107,908	66,039	1,811,067	18,545	1,693,796	15,210	—	59,461	247,941	—
Other Operating Expenses	—	—	—	—	45,751	—	—	—	—	17,309
<b>Total Operating Expenses</b>	<b>8,417,944</b>	<b>1,608,176</b>	<b>6,386,238</b>	<b>209,257</b>	<b>18,784,280</b>	<b>484,826</b>	<b>53,459</b>	<b>1,188,043</b>	<b>832,171</b>	<b>21,992</b>
<b>Operating Income (Loss)</b>	<b>(832,656)</b>	<b>(299,694)</b>	<b>1,805,612</b>	<b>43,549</b>	<b>(1,251,665)</b>	<b>(16,876)</b>	<b>(2,593)</b>	<b>(147,595)</b>	<b>(418,978)</b>	<b>410</b>
<b>Non-Operating Revenues</b>										
Interest Income	101,942	19,792	78,743	—	331,313	7	18	13,161	7,914	—
Rents, Leases, and Franchises	—	2,713	—	—	215,154	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	22,985	849,518	—	—	—	487,651	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	388,222	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	400,000	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	200	8,615	—	24,106	—	6,173	—
Other Governmental Agencies	—	—	105,880	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	3,820	30,654	66	—	—	—	44,361	—	—
<b>Total Non-Operating Revenues</b>	<b>101,942</b>	<b>414,547</b>	<b>215,277</b>	<b>23,251</b>	<b>1,804,600</b>	<b>7</b>	<b>24,124</b>	<b>57,522</b>	<b>501,738</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	116,511	—	18,335	—	—	—	795	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	6,722	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$116,511</b>	<b>\$—</b>	<b>\$18,335</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,517</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>101,942</b>	<b>414,547</b>	<b>98,766</b>	<b>23,251</b>	<b>1,786,265</b>	<b>7</b>	<b>24,124</b>	<b>57,522</b>	<b>494,221</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(730,714)</b>	<b>114,853</b>	<b>1,904,378</b>	<b>66,800</b>	<b>534,600</b>	<b>(16,869)</b>	<b>21,531</b>	<b>(90,073)</b>	<b>75,243</b>	<b>410</b>
Operating Transfers In	491,155	—	—	—	—	—	—	—	—	—
Operating Transfers Out	491,155	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(730,714)</b>	<b>\$114,853</b>	<b>\$1,904,378</b>	<b>\$66,800</b>	<b>\$534,600</b>	<b>\$(16,869)</b>	<b>\$21,531</b>	<b>\$(90,073)</b>	<b>\$75,243</b>	<b>\$410</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Fieldbrook Community Services District	Firebaugh Canal Water District	Florin County Water District	Florin Resource Conservation District	Foothill Municipal Water District	Foresthill Public Utility District	Forestville Water District	Fox Canyon Groundwater Management Agency	Frazier Park Public Utility District	Free Water County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$267,492	\$—	\$1,110,315	\$11,368,394	\$—	\$930,558	\$345,525	\$—	\$546,405	\$—
Business	12,096	—	—	1,855,350	—	121,935	33,931	—	48,717	—
Industrial	—	—	—	—	—	334	15,687	—	—	—
Irrigation	—	3,065,311	—	—	—	—	5,374	—	—	—
Sales for Resale	—	2,937,495	—	—	11,027,817	—	—	—	—	—
All Other Sales	17,014	—	33,767	—	—	365,619	47,976	—	—	—
Water Services	3,181	—	—	392,943	—	—	5,587	—	72,613	52,124
<b>Total Operating Revenues</b>	<b>299,783</b>	<b>6,002,806</b>	<b>1,144,082</b>	<b>13,616,687</b>	<b>11,027,817</b>	<b>1,418,446</b>	<b>454,080</b>	<b>—</b>	<b>667,735</b>	<b>52,124</b>
<b>Operating Expenses</b>										
Source of Supply	79,217	—	—	3,004,500	7,194,448	71,311	230,521	—	—	—
Pumping	—	550,041	164,717	—	715,086	8,796	—	—	80,767	—
Water Treatment	—	—	41,514	—	24,111	163,680	—	—	—	—
Administration and General Customer Accounts	193,820	1,058,437	777,091	1,724,933	1,105,855	829,439	161,285	—	512,621	8,979
Transmission and Distribution	—	1,389,554	384,605	983,541	619,624	247,409	233,399	—	—	18,441
Depreciation and Amortization	42,258	604,510	—	2,200,731	226,069	313,839	38,534	—	165,809	—
Other Operating Expenses	—	—	—	1,704,485	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>315,295</b>	<b>3,602,542</b>	<b>1,367,927</b>	<b>9,618,190</b>	<b>9,885,193</b>	<b>1,642,961</b>	<b>663,739</b>	<b>—</b>	<b>759,197</b>	<b>27,420</b>
<b>Operating Income (Loss)</b>	<b>(15,512)</b>	<b>2,400,264</b>	<b>(223,845)</b>	<b>3,998,497</b>	<b>1,142,624</b>	<b>(224,515)</b>	<b>(209,659)</b>	<b>—</b>	<b>(91,462)</b>	<b>24,704</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,503	281,776	7,414	38,391	39,077	4,229	19,807	36,404	1,600	—
Rents, Leases, and Franchises	—	—	—	1,532,453	—	—	—	—	15,222	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	75,565	73,070	111,501	—	39,669	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	61,446	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	1,006	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	419	739	1,653	—	434	—
Other Governmental Agencies	—	61,241	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	56,404	—	—	275,759	—	—	1,581,163	—	—
<b>Total Non-Operating Revenues</b>	<b>2,503</b>	<b>399,421</b>	<b>7,414</b>	<b>1,632,290</b>	<b>390,820</b>	<b>78,038</b>	<b>132,961</b>	<b>1,617,567</b>	<b>57,931</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	21,623	4,823	—	3,451,187	—	134,668	—	—	56,702	—
Other Non-Operating Expenses	—	—	—	554,502	—	100,000	—	908,316	—	—
<b>Total Non-Operating Expenses</b>	<b>\$21,623</b>	<b>\$4,823</b>	<b>\$—</b>	<b>\$4,005,689</b>	<b>\$—</b>	<b>\$234,668</b>	<b>\$—</b>	<b>\$908,316</b>	<b>\$56,702</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(19,120)</b>	<b>394,598</b>	<b>7,414</b>	<b>(2,373,399)</b>	<b>390,820</b>	<b>(156,630)</b>	<b>132,961</b>	<b>709,251</b>	<b>1,229</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(34,632)</b>	<b>2,794,862</b>	<b>(216,431)</b>	<b>1,625,098</b>	<b>1,533,444</b>	<b>(381,145)</b>	<b>(76,698)</b>	<b>709,251</b>	<b>(90,233)</b>	<b>24,704</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(34,632)</b>	<b>\$2,794,862</b>	<b>\$(216,431)</b>	<b>\$1,625,098</b>	<b>\$1,533,444</b>	<b>\$(381,145)</b>	<b>\$(76,698)</b>	<b>\$709,251</b>	<b>\$(90,233)</b>	<b>\$24,704</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Freeport Regional Water Authority	Fresno County Water Works No. 18	Fresno County Water Works No. 37	Fresno County Water Works No. 38	Fresno County Water Works No. 40	Fresno County Water Works No. 41	Fresno County Water Works No. 42	Fresno Irrigation District	Fresno Slough Water District	Friant Water Authority
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$98,717	\$45,349	\$43,359	\$36,277	\$184,459	\$102,813	\$—	\$—	\$—
Business	—	81,646	—	—	—	—	—	—	—	—
Industrial	—	20,930	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	45,549	—
Sales for Resale	—	—	—	—	—	—	—	8,305,899	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	5,687	—	6,330	1,033	—	—	9,988,461	—	6,558,756
<b>Total Operating Revenues</b>	<b>—</b>	<b>206,980</b>	<b>45,349</b>	<b>49,689</b>	<b>37,310</b>	<b>184,459</b>	<b>102,813</b>	<b>18,294,360</b>	<b>45,549</b>	<b>6,558,756</b>
<b>Operating Expenses</b>										
Source of Supply	—	8,204	2	—	—	—	—	977,128	18,950	—
Pumping	—	—	8,047	18,695	18,034	107,700	27,504	—	3,264	—
Water Treatment	—	8,184	6,322	11,819	30,234	119,509	28,138	—	—	—
Administration and General	609,708	584,656	12,398	8,337	11,929	156,063	21,354	4,755,383	34,884	3,144,216
Customer Accounts	—	—	4,972	5,769	4,118	67,330	13,233	—	—	—
Transmission and Distribution	—	21,114	4,171	6,271	3,889	27,716	6,726	5,016,164	5,700	2,963,717
Depreciation and Amortization	—	—	6,530	5,005	8,477	107,220	9,795	1,695,432	732	617,852
Other Operating Expenses	—	3,500	—	—	—	17,603	1,667	—	—	—
<b>Total Operating Expenses</b>	<b>609,708</b>	<b>625,658</b>	<b>42,442</b>	<b>55,896</b>	<b>76,681</b>	<b>603,141</b>	<b>108,417</b>	<b>12,444,107</b>	<b>63,530</b>	<b>6,725,785</b>
<b>Operating Income (Loss)</b>	<b>(609,708)</b>	<b>(418,678)</b>	<b>2,907</b>	<b>(6,207)</b>	<b>(39,371)</b>	<b>(418,682)</b>	<b>(5,604)</b>	<b>5,850,253</b>	<b>(17,981)</b>	<b>(167,029)</b>
<b>Non-Operating Revenues</b>										
Interest Income	29,631	4,022	(111)	230	750	45,991	9,433	270,357	102	66,946
Rents, Leases, and Franchises	—	—	—	—	—	—	—	72,900	—	13,973
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	6,373	11,898	27,697	351,973	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	39,108	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,072,863	—	88	190	423	5,669	—	93,923	—	—
Other Governmental Agencies	8,451	—	—	—	—	—	—	—	—	722,120
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	323,773
<b>Total Non-Operating Revenues</b>	<b>1,110,945</b>	<b>4,022</b>	<b>6,350</b>	<b>12,318</b>	<b>28,870</b>	<b>442,741</b>	<b>9,433</b>	<b>437,180</b>	<b>102</b>	<b>1,126,812</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	770,838	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	1,107,220
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$770,838</b>	<b>\$—</b>	<b>\$1,107,220</b>
<b>Non-Operating Income (Loss)</b>	<b>1,110,945</b>	<b>4,022</b>	<b>6,350</b>	<b>12,318</b>	<b>28,870</b>	<b>442,741</b>	<b>9,433</b>	<b>(333,658)</b>	<b>102</b>	<b>19,592</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>501,237</b>	<b>(414,656)</b>	<b>9,257</b>	<b>6,111</b>	<b>(10,501)</b>	<b>24,059</b>	<b>3,829</b>	<b>5,516,595</b>	<b>(17,879)</b>	<b>(147,437)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$501,237</b>	<b>\$(414,656)</b>	<b>\$9,257</b>	<b>\$6,111</b>	<b>\$(10,501)</b>	<b>\$24,059</b>	<b>\$3,829</b>	<b>\$5,516,595</b>	<b>\$(17,879)</b>	<b>\$(147,437)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Galt Irrigation District	Garberville Sanitary District (Humboldt)	Garden Farms Community Water District	Gasquet Community Services District	Gayla Manor Maintenance District (San Joaquin)	Georgetown Divide Public Utility District	Glenn Valley Water District	Glenn-Colusa Irrigation District	Glide Water District	Gold Mountain Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$158,501	\$42,888	\$157,219	\$—	\$1,310,135	\$—	\$—	\$—	\$88,319
Business	—	117,215	—	6,199	—	258,784	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	45,772	—	—	—	—	176,327	16,926	8,874,758	929,525	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	5,819	4,985	—	—	6,865	—	—	—	—
Water Services	—	9,758	—	11,708	—	65,531	—	917,052	—	121,449
<b>Total Operating Revenues</b>	<b>45,772</b>	<b>291,293</b>	<b>47,873</b>	<b>175,126</b>	<b>—</b>	<b>1,817,642</b>	<b>16,926</b>	<b>9,791,810</b>	<b>929,525</b>	<b>209,768</b>
<b>Operating Expenses</b>										
Source of Supply	22,500	—	—	—	—	254,174	7,731	2,956,053	828,668	17,948
Pumping	—	—	8,654	—	4,405	—	—	825,079	—	39,602
Water Treatment	—	69,394	3,792	—	305	708,800	—	—	—	—
Administration and General	44,071	117,703	59,171	100,929	5,335	771,867	1,316	4,648,732	27,457	81,643
Customer Accounts	—	—	—	—	—	370,943	—	—	—	—
Transmission and Distribution	—	42,647	—	—	32,289	925,622	10,403	3,574,800	64,440	24,454
Depreciation and Amortization	—	31,448	20,399	13,750	—	603,544	—	2,504,027	109,911	44,697
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>66,571</b>	<b>261,192</b>	<b>92,016</b>	<b>114,679</b>	<b>42,334</b>	<b>3,634,950</b>	<b>19,450</b>	<b>14,508,691</b>	<b>1,030,476</b>	<b>208,344</b>
<b>Operating Income (Loss)</b>	<b>(20,799)</b>	<b>30,101</b>	<b>(44,143)</b>	<b>60,447</b>	<b>(42,334)</b>	<b>(1,817,308)</b>	<b>(2,524)</b>	<b>(4,716,881)</b>	<b>(100,951)</b>	<b>1,424</b>
<b>Non-Operating Revenues</b>										
Interest Income	890	124	2,239	8,754	592	115,080	—	277,030	33,542	4,173
Rents, Leases, and Franchises	—	—	36,369	—	—	89,033	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	16,253	—	23,963	—	3,568	1,392,576	—	791,043	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	43,386	—	—	248,526	195,295	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	91	—	4	9,993	—	7,243	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	12,573	—	—
State	242	—	221	—	44	14,288	—	20,001	—	—
Other Governmental Agencies	—	—	—	—	—	35,997	—	(10,309)	—	—
Other Non-Operating Revenues	—	75	—	—	—	48,189	—	6,875,942	108	—
<b>Total Non-Operating Revenues</b>	<b>17,385</b>	<b>199</b>	<b>62,883</b>	<b>8,754</b>	<b>47,594</b>	<b>1,705,156</b>	<b>—</b>	<b>8,222,049</b>	<b>228,945</b>	<b>4,173</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,417	—	3,698	—	50,038	—	17,943	51,893	380
Other Non-Operating Expenses	—	—	—	—	8,720	9,348	—	1,537,756	—	34,498
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$2,417</b>	<b>\$—</b>	<b>\$3,698</b>	<b>\$8,720</b>	<b>\$59,386</b>	<b>\$—</b>	<b>\$1,555,699</b>	<b>\$51,893</b>	<b>\$34,878</b>
<b>Non-Operating Income (Loss)</b>	<b>17,385</b>	<b>(2,218)</b>	<b>62,883</b>	<b>5,056</b>	<b>38,874</b>	<b>1,645,770</b>	<b>—</b>	<b>6,666,350</b>	<b>177,052</b>	<b>(30,705)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,414)</b>	<b>27,883</b>	<b>18,740</b>	<b>65,503</b>	<b>(3,460)</b>	<b>(171,538)</b>	<b>(2,524)</b>	<b>1,949,469</b>	<b>76,101</b>	<b>(29,281)</b>
Operating Transfers In	—	—	—	—	20,000	—	—	—	—	—
Operating Transfers Out	—	—	—	—	20,000	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(3,414)</b>	<b>\$27,883</b>	<b>\$18,740</b>	<b>\$65,503</b>	<b>\$(3,460)</b>	<b>\$(171,538)</b>	<b>\$(2,524)</b>	<b>\$1,949,469</b>	<b>\$76,101</b>	<b>\$(29,281)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Golden Hills Community Service District	Golden Valley Municipal Water District	Goleta Water District	Graeagle Community Services District	Grassland Water District	Gravelly Ford Water District	Green Valley County Water District	Green Valley Water District	Greenfield County Water District	Greenhorn Creek Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,600,896	\$3,660	\$10,090,850	\$—	\$—	\$—	\$188,826	\$—	\$1,119,159	\$87,023
Business	122,552	89,061	3,921,777	—	—	—	—	—	252,359	2,351
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	2,340,773	—	—	167,038	—	—	—	—
Sales for Resale	—	—	201,250	—	—	—	—	—	—	—
All Other Sales	36,275	—	—	—	80,212	—	—	—	2,100	—
Water Services	239,800	—	7,279,202	—	3,185,880	41,603	—	—	144,310	31,871
<b>Total Operating Revenues</b>	<b>1,999,523</b>	<b>92,721</b>	<b>23,833,852</b>	<b>—</b>	<b>3,266,092</b>	<b>208,641</b>	<b>188,826</b>	<b>—</b>	<b>1,517,928</b>	<b>121,245</b>
<b>Operating Expenses</b>										
Source of Supply	58,725	—	10,780,752	—	—	111,903	—	—	396,903	—
Pumping	127,440	5,531	—	—	—	—	6,862	—	231,098	18,128
Water Treatment	—	—	2,958,871	—	—	—	6,344	—	13,485	16,747
Administration and General	1,403,602	25,603	3,908,372	12,625	1,554,541	60,769	190,359	13,316	669,477	36,131
Customer Accounts	—	—	1,146,336	—	553,313	—	—	—	16,252	5,922
Transmission and Distribution	—	35,715	4,033,985	—	780,555	29,657	34,648	—	33,478	36,399
Depreciation and Amortization	439,915	34,814	4,620,998	—	249,118	63,147	140,000	—	356,247	6,815
Other Operating Expenses	439,963	—	—	2,957	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>2,469,645</b>	<b>101,663</b>	<b>27,449,314</b>	<b>15,582</b>	<b>3,137,527</b>	<b>265,476</b>	<b>378,213</b>	<b>13,316</b>	<b>1,716,940</b>	<b>120,142</b>
<b>Operating Income (Loss)</b>	<b>(470,122)</b>	<b>(8,942)</b>	<b>(3,615,462)</b>	<b>(15,582)</b>	<b>128,565</b>	<b>(56,835)</b>	<b>(189,387)</b>	<b>(13,316)</b>	<b>(199,012)</b>	<b>1,103</b>
<b>Non-Operating Revenues</b>										
Interest Income	34,333	—	—	9,431	6,841	5,465	4,242	240	16,857	695
Rents, Leases, and Franchises	—	—	23,957	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	337,379	—	—	33,968	14,910	62,671	—	10,664	26,032	12,965
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	73	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	31	—	—	—	355	119	12
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,243	—	—	296	116	987	75,115	509	276	114
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	219,955	—	345,223	1,000	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>593,910</b>	<b>—</b>	<b>369,180</b>	<b>44,726</b>	<b>21,940</b>	<b>69,123</b>	<b>79,357</b>	<b>11,768</b>	<b>43,284</b>	<b>13,786</b>
<b>Non-Operating Expenses</b>										
Interest Expense	185,701	27,870	2,002,566	—	5,926	—	17,270	—	—	—
Other Non-Operating Expenses	—	—	102,438	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$185,701</b>	<b>\$27,870</b>	<b>\$2,105,004</b>	<b>\$—</b>	<b>\$5,926</b>	<b>\$—</b>	<b>\$17,270</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>408,209</b>	<b>(27,870)</b>	<b>(1,735,824)</b>	<b>44,726</b>	<b>16,014</b>	<b>69,123</b>	<b>62,087</b>	<b>11,768</b>	<b>43,284</b>	<b>13,786</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(61,913)</b>	<b>(36,812)</b>	<b>(5,351,286)</b>	<b>29,144</b>	<b>144,579</b>	<b>12,288</b>	<b>(127,300)</b>	<b>(1,548)</b>	<b>(155,728)</b>	<b>14,889</b>
Operating Transfers In	—	4,183	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(61,913)</b>	<b>\$(32,629)</b>	<b>\$(5,351,286)</b>	<b>\$29,144</b>	<b>\$144,579</b>	<b>\$12,288</b>	<b>\$(127,300)</b>	<b>\$(1,548)</b>	<b>\$(155,728)</b>	<b>\$14,889</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Grenada Irrigation District	Grizzly Flats Community Services District	Grizzly Lake Resort Improvement District	Grizzly Ranch Community Services District	Groveland Community Services District	Guadalupe Valley Municipal Improvement District	Hamilton Branch Community Services District	Happy Camp Community Services District	Heather Glen Community Services District	Heber Public Utility District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$359,236	\$126,371	\$—	\$1,767,587	\$884,932	\$202,685	\$132,875	\$64,473	\$939,149
Business	—	—	—	—	—	—	—	42,784	—	26,601
Industrial	—	—	—	—	—	—	—	—	—	63,847
Irrigation	55,146	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	33,156	24,818	—	2,891	—	—	4,434	3,240	81,373
Water Services	39,230	57,615	—	6,000	823,149	102,240	—	—	3,600	67,331
<b>Total Operating Revenues</b>	<b>94,376</b>	<b>450,007</b>	<b>151,189</b>	<b>6,000</b>	<b>2,593,627</b>	<b>987,172</b>	<b>202,685</b>	<b>180,093</b>	<b>71,313</b>	<b>1,178,301</b>
<b>Operating Expenses</b>										
Source of Supply	—	51,189	27,580	—	125,235	96,933	—	—	7,859	77,540
Pumping	60,439	—	22,364	—	—	107,054	—	—	—	—
Water Treatment	—	78,753	—	—	690,110	—	—	—	39,032	623,510
Administration and General	25,226	126,046	123,754	—	481,256	398,652	63,619	93,203	25,121	92,401
Customer Accounts	—	—	—	—	—	—	—	—	975	39,091
Transmission and Distribution	5,345	137,818	43,485	—	481,346	—	85,615	97,832	4,916	—
Depreciation and Amortization	838	53,121	13,380	—	690,710	212,319	36,413	117,178	—	348,726
Other Operating Expenses	—	—	—	358,300	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>91,848</b>	<b>446,927</b>	<b>230,563</b>	<b>358,300</b>	<b>2,468,657</b>	<b>814,958</b>	<b>185,647</b>	<b>308,213</b>	<b>77,903</b>	<b>1,181,268</b>
<b>Operating Income (Loss)</b>	<b>2,528</b>	<b>3,080</b>	<b>(79,374)</b>	<b>(352,300)</b>	<b>124,970</b>	<b>172,214</b>	<b>17,038</b>	<b>(128,120)</b>	<b>(6,590)</b>	<b>(2,967)</b>
<b>Non-Operating Revenues</b>										
Interest Income	29	3,437	219	9,955	38,756	(1,329)	3,448	2,145	1,867	6,211
Rents, Leases, and Franchises	—	—	—	—	4,633	—	—	—	—	16,685
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	19,205	—	9,714	26,051	—	620	—	145,003
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	6,300
Property Assessments	—	—	—	386,995	—	—	23,945	—	—	—
Special Assessments	—	—	—	—	10,585	—	—	—	—	—
Prior Year and Penalties	1,846	—	—	—	—	—	701	—	—	—
<b>Intergovernmental</b>										
Federal	2,869	—	—	—	—	—	—	—	—	—
State	—	—	180	—	81	185	—	10	—	2,187
Other Governmental Agencies	—	—	—	—	—	2,159	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	48,394	—	—	—	—	14,177
<b>Total Non-Operating Revenues</b>	<b>4,744</b>	<b>3,437</b>	<b>19,604</b>	<b>396,950</b>	<b>112,163</b>	<b>27,066</b>	<b>28,094</b>	<b>2,775</b>	<b>1,867</b>	<b>190,563</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	5,580	14,709	—	439,944	—	24,621	—	—	120,631
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	256
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$5,580</b>	<b>\$14,709</b>	<b>\$—</b>	<b>\$439,944</b>	<b>\$—</b>	<b>\$24,621</b>	<b>\$—</b>	<b>\$—</b>	<b>\$120,887</b>
<b>Non-Operating Income (Loss)</b>	<b>4,744</b>	<b>(2,143)</b>	<b>4,895</b>	<b>396,950</b>	<b>(327,781)</b>	<b>27,066</b>	<b>3,473</b>	<b>2,775</b>	<b>1,867</b>	<b>69,676</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>7,272</b>	<b>937</b>	<b>(74,479)</b>	<b>44,650</b>	<b>(202,811)</b>	<b>199,280</b>	<b>20,511</b>	<b>(125,345)</b>	<b>(4,723)</b>	<b>66,709</b>
Operating Transfers In	—	—	—	—	110,263	—	—	10,123	—	—
Operating Transfers Out	—	—	—	—	3,586	—	—	—	5,000	—
<b>Net Income (Loss)</b>	<b>\$7,272</b>	<b>\$937</b>	<b>\$(74,479)</b>	<b>\$44,650</b>	<b>\$(96,134)</b>	<b>\$199,280</b>	<b>\$20,511</b>	<b>\$(115,222)</b>	<b>\$(9,723)</b>	<b>\$66,709</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Helendale Community Services District	Helix Water District	Henry Miller Reclamation District No. 2131	Henry Miller Water District	Heritage Ranch Community Services District	Herlong Public Utility District	Hesperia County Water District	Hi-Desert Water District	Hidden Valley Lake Community Services District	Hidden Valley Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$886,969	\$44,347,680	\$—	\$—	\$1,117,377	\$—	\$8,196,498	\$5,122,065	\$—	\$—
Business	25,421	6,270,839	—	—	—	207,307	363,634	—	—	—
Industrial	—	—	—	—	—	—	71,306	—	—	—
Irrigation	61,309	2,703,743	8,641,566	2,280,593	—	—	—	255,004	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	399,380	2,059,869	—	—	—	—	—	—	1,064,772	2,302
Water Services	465,316	563,412	839,512	2,906,773	—	—	541,301	3,403,978	—	—
<b>Total Operating Revenues</b>	<b>1,838,395</b>	<b>55,945,543</b>	<b>9,481,078</b>	<b>5,187,366</b>	<b>1,117,377</b>	<b>207,307</b>	<b>9,172,739</b>	<b>8,781,047</b>	<b>1,064,772</b>	<b>2,302</b>
<b>Operating Expenses</b>										
Source of Supply	195,611	26,144,668	—	2,218,739	—	—	2,561,354	985,193	—	2,691
Pumping	445,536	2,105,453	820,332	778,395	410,976	—	3,195,507	1,848,562	—	—
Water Treatment	30,320	2,501,995	—	—	246,585	—	—	—	—	—
Administration and General Customer Accounts	323,546	17,544,621	1,391,964	23,288	82,195	47,802	3,360,614	2,764,666	213,031	18,018
Transmission and Distribution	—	1,188,681	—	—	150,691	—	1,948,200	30,816	—	—
Depreciation and Amortization	201,526	3,158,553	3,543,911	284,795	479,472	256,169	2,565,279	1,221,711	896,086	—
Other Operating Expenses	—	6,810,218	570,726	220,249	253,364	90,881	3,077,839	1,433,748	303,321	—
<b>Total Operating Expenses</b>	<b>1,196,539</b>	<b>61,598,008</b>	<b>6,441,490</b>	<b>3,525,466</b>	<b>1,623,283</b>	<b>394,852</b>	<b>17,036,432</b>	<b>8,284,696</b>	<b>1,412,438</b>	<b>20,709</b>
<b>Operating Income (Loss)</b>	<b>641,856</b>	<b>(5,652,465)</b>	<b>3,039,588</b>	<b>1,661,900</b>	<b>(505,906)</b>	<b>(187,545)</b>	<b>(7,863,693)</b>	<b>496,351</b>	<b>(347,666)</b>	<b>(18,407)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	318,348	43,925	49	19,362	992	—	35,667	2,477	135
Rents, Leases, and Franchises	—	—	—	115,538	—	—	402,320	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	51,270	154,625	—	243,951	1,091,818	—	—
Voter Approved Taxes	—	—	—	—	—	—	14	—	—	—
Property Assessments	—	—	—	—	—	—	—	523,761	—	6,416
Special Assessments	26,628	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	1,305	111,783	—	—
<b>Intergovernmental</b>										
Federal	—	—	129,954	—	—	1,085,800	239,138	—	—	—
State	—	—	—	1,000	1,453	—	2,074	15,468	—	—
Other Governmental Agencies	—	—	—	—	—	86,064	—	175,236	—	—
Other Non-Operating Revenues	—	12,157,471	3,244	—	—	—	6,380,903	62,368	12,808	—
<b>Total Non-Operating Revenues</b>	<b>26,628</b>	<b>12,475,819</b>	<b>177,123</b>	<b>167,857</b>	<b>175,440</b>	<b>1,172,856</b>	<b>7,269,705</b>	<b>2,016,101</b>	<b>15,285</b>	<b>6,551</b>
<b>Non-Operating Expenses</b>										
Interest Expense	32,063	1,256,390	—	—	47,584	12,462	719,509	294,326	90,381	—
Other Non-Operating Expenses	—	504,723	—	—	—	—	—	523,984	—	—
<b>Total Non-Operating Expenses</b>	<b>\$32,063</b>	<b>\$1,761,113</b>	<b>\$—</b>	<b>\$—</b>	<b>\$47,584</b>	<b>\$12,462</b>	<b>\$719,509</b>	<b>\$818,310</b>	<b>\$90,381</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(5,435)</b>	<b>10,714,706</b>	<b>177,123</b>	<b>167,857</b>	<b>127,856</b>	<b>1,160,394</b>	<b>6,550,196</b>	<b>1,197,791</b>	<b>(75,096)</b>	<b>6,551</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>636,421</b>	<b>5,062,241</b>	<b>3,216,711</b>	<b>1,829,757</b>	<b>(378,050)</b>	<b>972,849</b>	<b>(1,313,497)</b>	<b>1,694,142</b>	<b>(422,762)</b>	<b>(11,856)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	51,170	—
Operating Transfers Out	—	—	—	—	—	—	—	—	52,600	—
<b>Net Income (Loss)</b>	<b>\$636,421</b>	<b>\$5,062,241</b>	<b>\$3,216,711</b>	<b>\$1,829,757</b>	<b>\$(378,050)</b>	<b>\$972,849</b>	<b>\$(1,313,497)</b>	<b>\$1,694,142</b>	<b>\$(424,192)</b>	<b>\$(11,856)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	High Valleys Water District	Hills Valley Irrigation District	Hillsborough Public Improvement Corporation	Hilmar County Water District	Holthouse Water District	Home Garden Community Service District	Home Garden County Water District	Hopland Public Utility District	Hornbrook Community Service District	Hot Spring Valley Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$135,952	\$—	\$1,057,984	\$450,240	\$—	\$171,873	\$495,897	\$174,883	\$57,593	\$—
Business	—	—	—	—	—	—	40,839	—	12,787	—
Industrial	—	—	—	—	—	—	46,672	—	—	—
Irrigation	—	1,294,501	—	—	107,485	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	18,839	—	—
Water Services	3,914	205,037	—	9,413	—	—	19,295	4,024	1,979	59,527
<b>Total Operating Revenues</b>	<b>139,866</b>	<b>1,499,538</b>	<b>1,057,984</b>	<b>459,653</b>	<b>107,485</b>	<b>171,873</b>	<b>602,703</b>	<b>197,746</b>	<b>72,359</b>	<b>59,527</b>
<b>Operating Expenses</b>										
Source of Supply	61,025	989,659	—	—	51,411	—	155,488	—	—	—
Pumping	27,890	—	—	55,338	—	37,591	22,782	64,654	2,995	—
Water Treatment	—	—	—	31,600	—	3,605	—	—	9,706	—
Administration and General	353,791	150,657	—	143,616	22,027	127,967	357,688	88,832	47,545	58,954
Customer Accounts	—	—	—	—	—	3,613	—	—	—	—
Transmission and Distribution	60,236	177,913	—	224,798	—	31,895	—	—	1,922	—
Depreciation and Amortization	63,855	80,972	—	66,278	—	31,058	52,328	115,193	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	12,336	—
<b>Total Operating Expenses</b>	<b>566,797</b>	<b>1,399,201</b>	<b>—</b>	<b>521,630</b>	<b>73,438</b>	<b>235,729</b>	<b>588,286</b>	<b>268,679</b>	<b>74,504</b>	<b>58,954</b>
<b>Operating Income (Loss)</b>	<b>(426,931)</b>	<b>100,337</b>	<b>1,057,984</b>	<b>(61,977)</b>	<b>34,047</b>	<b>(63,856)</b>	<b>14,417</b>	<b>(70,933)</b>	<b>(2,145)</b>	<b>573</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,453	4,704	—	11,150	100	11,655	3,530	188	763	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	83,606	—	—	45,401	—	12,159	—	—	—	—
Voter Approved Taxes	48,744	—	—	—	—	—	—	—	—	—
Property Assessments	215,940	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,433	—	—	—	208	—	—	—	—
<b>Intergovernmental</b>										
Federal	58,502	—	—	—	—	—	—	—	—	—
State	1,383	—	—	500	—	247	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	5,399	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>410,628</b>	<b>6,137</b>	<b>—</b>	<b>57,051</b>	<b>100</b>	<b>29,668</b>	<b>3,530</b>	<b>188</b>	<b>763</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	9,626	21,587	1,057,984	11,835	—	379	52,182	63,430	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	1,424	172	—
<b>Total Non-Operating Expenses</b>	<b>\$9,626</b>	<b>\$21,587</b>	<b>\$1,057,984</b>	<b>\$11,835</b>	<b>\$—</b>	<b>\$379</b>	<b>\$52,182</b>	<b>\$64,854</b>	<b>\$172</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>401,002</b>	<b>(15,450)</b>	<b>(1,057,984)</b>	<b>45,216</b>	<b>100</b>	<b>29,289</b>	<b>(48,652)</b>	<b>(64,666)</b>	<b>591</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(25,929)</b>	<b>84,887</b>	<b>—</b>	<b>(16,761)</b>	<b>34,147</b>	<b>(34,567)</b>	<b>(34,235)</b>	<b>(135,599)</b>	<b>(1,554)</b>	<b>573</b>
Operating Transfers In	—	—	—	—	—	—	—	77,020	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(25,929)</b>	<b>\$84,887</b>	<b>\$—</b>	<b>\$(16,761)</b>	<b>\$34,147</b>	<b>\$(34,567)</b>	<b>\$(34,235)</b>	<b>\$(58,579)</b>	<b>\$(1,554)</b>	<b>\$573</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	HRC Community Services District	Humboldt Bay Municipal Water District	Humboldt Community Services District	Hunter Valley Community Services District	Huntington Municipal Water District	Hydesville County Water District	Idyllwild Water District	Igo-Ono Community Services District	Imperial Irrigation District	Indian Creek Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$13,005	\$67,267	\$2,682,814	\$7,823	\$—	\$210,134	\$499,557	\$—	\$—	\$118,836
Business	468	120,252	—	—	—	4,454	277,028	—	—	6,249
Industrial	—	—	—	—	—	—	—	—	1,663,036	—
Irrigation	—	—	—	—	—	—	—	53,635	38,676,941	—
Sales for Resale	—	2,904,062	—	—	—	—	—	—	2,490,767	—
All Other Sales	3,006	—	—	—	—	1,531	2,364	10,850	6,396,366	—
Water Services	—	821,967	94,274	—	—	—	13,041	—	58,594,914	—
<b>Total Operating Revenues</b>	<b>16,479</b>	<b>3,913,548</b>	<b>2,777,088</b>	<b>7,823</b>	<b>—</b>	<b>216,119</b>	<b>791,990</b>	<b>64,485</b>	<b>107,822,024</b>	<b>125,085</b>
<b>Operating Expenses</b>										
Source of Supply	—	75,369	696,259	—	—	—	128,919	39,724	—	—
Pumping	3,536	952,989	177,466	—	—	24,653	6,918	—	—	93,051
Water Treatment	814	515,826	26,377	448	—	3,295	92,998	—	—	—
Administration and General	7,270	1,234,714	598,468	5,552	1,976	110,087	411,774	16,249	9,684,654	36,479
Customer Accounts	120	189,895	52,920	—	—	—	111,366	—	—	5,100
Transmission and Distribution	2,814	628,424	1,085,968	—	—	11,808	24,176	—	90,426,714	—
Depreciation and Amortization	7,097	875,278	565,597	699	—	—	181,193	8,968	21,415,339	19,027
Other Operating Expenses	—	—	—	—	—	365	78,010	—	—	—
<b>Total Operating Expenses</b>	<b>21,651</b>	<b>4,472,495</b>	<b>3,203,055</b>	<b>6,699</b>	<b>1,976</b>	<b>150,208</b>	<b>1,035,354</b>	<b>64,941</b>	<b>121,526,707</b>	<b>153,657</b>
<b>Operating Income (Loss)</b>	<b>(5,172)</b>	<b>(558,947)</b>	<b>(425,967)</b>	<b>1,124</b>	<b>(1,976)</b>	<b>65,911</b>	<b>(243,364)</b>	<b>(456)</b>	<b>(13,704,683)</b>	<b>(28,572)</b>
<b>Non-Operating Revenues</b>										
Interest Income	298	49,358	84,812	1	2,024	478	23,683	32	5,835,870	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	692,651	—	—	9,417	—	296,273	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	33	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	15,002	—	—	88	—	34	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	3,338,518	—
Other Non-Operating Revenues	—	—	8,063	—	—	—	27,026	—	31,762	—
<b>Total Non-Operating Revenues</b>	<b>298</b>	<b>757,044</b>	<b>92,875</b>	<b>1</b>	<b>11,529</b>	<b>478</b>	<b>347,016</b>	<b>32</b>	<b>9,206,150</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	588	—	121,998	—	—	27,254	32,229	—	10,308,087	—
Other Non-Operating Expenses	2,598	—	925	—	1,976	33,646	1,799	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$3,186</b>	<b>\$—</b>	<b>\$122,923</b>	<b>\$—</b>	<b>\$1,976</b>	<b>\$60,900</b>	<b>\$34,028</b>	<b>\$—</b>	<b>\$10,308,087</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(2,888)</b>	<b>757,044</b>	<b>(30,048)</b>	<b>1</b>	<b>9,553</b>	<b>(60,422)</b>	<b>312,988</b>	<b>32</b>	<b>(1,101,937)</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(8,060)</b>	<b>198,097</b>	<b>(456,015)</b>	<b>1,125</b>	<b>7,577</b>	<b>5,489</b>	<b>69,624</b>	<b>(424)</b>	<b>(14,806,620)</b>	<b>(28,572)</b>
Operating Transfers In	—	145,087	69,815	—	—	—	—	—	—	—
Operating Transfers Out	—	—	69,815	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(8,060)</b>	<b>\$343,184</b>	<b>\$(456,015)</b>	<b>\$1,125</b>	<b>\$7,577</b>	<b>\$5,489</b>	<b>\$69,624</b>	<b>\$(424)</b>	<b>\$(14,806,620)</b>	<b>\$(28,572)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Indian Wells Valley Water District	Indio Water Authority	Inland Empire Utilities Agency	International Water District	Inverness Public Utility District	Irish Beach Water District	Irvine Ranch Water District	Ivanhoe Irrigation District	Ivanhoe Public Utility District	Jackson Valley Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$6,194,793	\$10,831,374	\$—	\$—	\$65,999	\$157,702	\$17,730,000	\$—	\$307,735	\$—
Business	1,050,266	2,171,793	—	—	16,500	—	7,947,000	—	—	—
Industrial	—	155,611	4,162,140	—	—	—	2,372,000	—	—	—
Irrigation	—	1,306,201	—	210,055	—	—	3,033,000	673,437	—	142,336
Sales for Resale	—	—	—	—	—	—	—	—	—	21,890
All Other Sales	—	2,463	—	—	—	2,060	—	—	4,790	5,191
Water Services	991,759	1,078,483	3,526,982	—	306,640	—	20,186,000	—	—	—
<b>Total Operating Revenues</b>	<b>8,236,818</b>	<b>15,545,925</b>	<b>7,689,122</b>	<b>210,055</b>	<b>389,139</b>	<b>159,762</b>	<b>51,268,000</b>	<b>673,437</b>	<b>312,525</b>	<b>169,417</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	56,160	—	6,291	22,938,000	499,844	—	23,747
Pumping	1,048,626	3,397,185	—	126,285	5,193	—	—	—	107,048	17,820
Water Treatment	127,472	82,507	—	—	29,649	26,215	—	—	—	—
Administration and General	2,011,030	4,386,970	7,289,903	25,176	286,167	88,154	14,249,000	320,017	117,481	143,268
Customer Accounts	382,836	1,444,670	—	—	—	17,005	2,263,000	—	—	—
Transmission and Distribution	1,255,901	2,439,367	—	—	22,121	29,681	17,166,000	313,520	51,995	57,596
Depreciation and Amortization	2,382,611	6,831,995	5,721,911	—	71,012	18,238	16,405,000	18,706	78,139	81,279
Other Operating Expenses	816,070	—	2,778,559	—	—	2,562	—	—	—	30,228
<b>Total Operating Expenses</b>	<b>8,024,546</b>	<b>18,582,694</b>	<b>15,790,373</b>	<b>207,621</b>	<b>414,142</b>	<b>188,146</b>	<b>73,021,000</b>	<b>1,152,087</b>	<b>354,663</b>	<b>353,938</b>
<b>Operating Income (Loss)</b>	<b>212,272</b>	<b>(3,036,769)</b>	<b>(8,101,251)</b>	<b>2,434</b>	<b>(25,003)</b>	<b>(28,384)</b>	<b>(21,753,000)</b>	<b>(478,650)</b>	<b>(42,138)</b>	<b>(184,521)</b>
<b>Non-Operating Revenues</b>										
Interest Income	214,622	866,486	516,056	266	2,132	2,865	1,739,000	35,355	30,561	11,845
Rents, Leases, and Franchises	36,363	—	—	—	—	2,625	—	668	—	28,018
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	3,973,177	—	—	—	13,093,000	115,658	—	3,523
Voter Approved Taxes	—	—	—	—	—	—	3,238,000	—	—	—
Property Assessments	—	—	—	—	—	92,214	—	286,223	—	67,438
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	1,195,000	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	47,367	—	—	—	224,000	1,477	—	73,022
Other Governmental Agencies	—	—	1,246,759	—	—	—	—	—	—	—
Other Non-Operating Revenues	432,755	5,015,488	1,629,708	—	29,791	—	13,238,000	5,813	—	1,416
<b>Total Non-Operating Revenues</b>	<b>683,740</b>	<b>5,881,974</b>	<b>7,413,067</b>	<b>266</b>	<b>31,923</b>	<b>97,704</b>	<b>32,727,000</b>	<b>445,194</b>	<b>30,561</b>	<b>185,262</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,098,466	2,916,275	1,990,671	—	14,950	7,693	4,344,000	—	—	—
Other Non-Operating Expenses	651,643	—	1,228,513	—	433	1,624	823,000	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,750,109</b>	<b>\$2,916,275</b>	<b>\$3,219,184</b>	<b>\$—</b>	<b>\$15,383</b>	<b>\$9,317</b>	<b>\$5,167,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(1,066,369)</b>	<b>2,965,699</b>	<b>4,193,883</b>	<b>266</b>	<b>16,540</b>	<b>88,387</b>	<b>27,560,000</b>	<b>445,194</b>	<b>30,561</b>	<b>185,262</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(854,097)</b>	<b>(71,070)</b>	<b>(3,907,368)</b>	<b>2,700</b>	<b>(8,463)</b>	<b>60,003</b>	<b>5,807,000</b>	<b>(33,456)</b>	<b>(11,577)</b>	<b>741</b>
Operating Transfers In	—	—	6,961,640	—	—	32,331	100,425,000	—	—	—
Operating Transfers Out	—	—	4,183,192	—	—	32,331	110,384,000	—	—	—
<b>Net Income (Loss)</b>	<b>\$(854,097)</b>	<b>\$(71,070)</b>	<b>\$(1,128,920)</b>	<b>\$2,700</b>	<b>\$(8,463)</b>	<b>\$60,003</b>	<b>\$(4,152,000)</b>	<b>\$(33,456)</b>	<b>\$(11,577)</b>	<b>\$741</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Jacoby Creek County Water District	Jacumba Community Services District	James Irrigation District	Johnsville Public Utility District	Joshua Basin Water District	Julian Community Services District	June Lake Public Utility District	Juniper-Riviera County Water District	Jurupa Community Services District	Kanawha Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$180,401	\$100,439	\$—	\$—	\$2,825,229	\$179,055	\$377,892	\$87,229	\$9,436,340	\$—
Business	—	—	—	—	—	—	—	—	1,703,070	—
Industrial	—	—	—	—	—	—	—	—	517,522	—
Irrigation	—	—	4,909,275	—	—	—	—	—	980,824	2,097,772
Sales for Resale	—	—	358,776	—	—	—	—	—	71,484	—
All Other Sales	—	—	—	—	—	—	—	—	372,522	—
Water Services	—	5,212	—	38,079	—	35,708	—	38,855	11,228,582	452,411
<b>Total Operating Revenues</b>	<b>180,401</b>	<b>105,651</b>	<b>5,268,051</b>	<b>38,079</b>	<b>2,825,229</b>	<b>214,763</b>	<b>377,892</b>	<b>126,084</b>	<b>24,310,344</b>	<b>2,550,183</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	561,536	—	41,725	—	6,414	—	9,869,836	1,943,529
Pumping	—	—	2,703,191	—	416,672	6,858	10,289	23,286	392,580	—
Water Treatment	—	3,804	—	—	—	—	109,282	2,495	1,759,397	—
Administration and General Customer Accounts	8,974	105,531	861,527	29,862	1,423,637	213,542	242,007	85,013	5,933,705	138,058
Transmission and Distribution	156,986	7,717	899,042	—	355,736	26,681	18,806	95,390	1,571,063	180,724
Depreciation and Amortization	10,218	85,780	606,036	—	1,195,062	68,750	180,793	—	3,305,240	135,042
Other Operating Expenses	—	—	—	—	579,013	45,301	248	—	—	—
<b>Total Operating Expenses</b>	<b>176,178</b>	<b>202,832</b>	<b>5,631,332</b>	<b>29,862</b>	<b>4,158,266</b>	<b>361,132</b>	<b>567,839</b>	<b>206,184</b>	<b>24,806,648</b>	<b>2,397,353</b>
<b>Operating Income (Loss)</b>	<b>4,223</b>	<b>(97,181)</b>	<b>(363,281)</b>	<b>8,217</b>	<b>(1,333,037)</b>	<b>(146,369)</b>	<b>(189,947)</b>	<b>(80,100)</b>	<b>(496,304)</b>	<b>152,830</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,379	237	27,648	2,545	39,446	12,276	5,394	1,398	241,699	33,296
Rents, Leases, and Franchises	—	—	61,829	—	—	12,001	—	—	210,150	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	7,842	450,804	43,915	282,389	72,936	—	—
Voter Approved Taxes	—	—	—	—	418,156	—	—	50,875	—	—
Property Assessments	—	—	436,669	—	1,159,919	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	7	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	72,850	—	—	—	—	—	—	—	—
State	—	—	—	68	7,954	—	758	927	—	—
Other Governmental Agencies	—	—	—	—	73,250	—	—	—	—	—
Other Non-Operating Revenues	—	11,000	174,994	—	—	—	—	—	3,886,217	58,800
<b>Total Non-Operating Revenues</b>	<b>3,379</b>	<b>84,087</b>	<b>701,140</b>	<b>10,462</b>	<b>2,149,529</b>	<b>68,192</b>	<b>288,541</b>	<b>126,136</b>	<b>4,338,066</b>	<b>92,096</b>
<b>Non-Operating Expenses</b>										
Interest Expense	7,162	—	157,634	—	251,738	18,389	35,467	26,950	952,133	66,115
Other Non-Operating Expenses	—	—	2,018	—	589,196	—	2,995	—	10,267	—
<b>Total Non-Operating Expenses</b>	<b>\$7,162</b>	<b>\$—</b>	<b>\$159,652</b>	<b>\$—</b>	<b>\$840,934</b>	<b>\$18,389</b>	<b>\$38,462</b>	<b>\$26,950</b>	<b>\$962,400</b>	<b>\$66,115</b>
<b>Non-Operating Income (Loss)</b>	<b>(3,783)</b>	<b>84,087</b>	<b>541,488</b>	<b>10,462</b>	<b>1,308,595</b>	<b>49,803</b>	<b>250,079</b>	<b>99,186</b>	<b>3,375,666</b>	<b>25,981</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>440</b>	<b>(13,094)</b>	<b>178,207</b>	<b>18,679</b>	<b>(24,442)</b>	<b>(96,566)</b>	<b>60,132</b>	<b>19,086</b>	<b>2,879,362</b>	<b>178,811</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$440</b>	<b>\$(13,094)</b>	<b>\$178,207</b>	<b>\$18,679</b>	<b>\$(24,442)</b>	<b>\$(96,566)</b>	<b>\$60,132</b>	<b>\$19,086</b>	<b>\$2,879,362</b>	<b>\$178,811</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Keeler Community Services District	Kern County Water Agency	Kern Delta Water District	Kern Water Bank Authority	Kern-Tulare Water District	Kettleman City Community Services District	Keyes Community Services District	Kings County Water District	Kings River Water District	Kinneloa Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$24,587	\$—	\$—	\$—	\$—	\$152,629	\$474,841	\$—	\$—	\$1,067,181
Business	—	—	—	—	—	67,715	—	—	—	19,815
Industrial	—	—	—	—	—	17,801	—	—	—	—
Irrigation	—	—	5,418,964	—	5,290,228	42,790	—	1,390,561	—	—
Sales for Resale	—	88,452,875	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	5,050	23,427	—	36,123	5,340
Water Services	—	39,110,144	—	11,090,647	1,474,697	9,253	67,755	32,807	178,625	—
<b>Total Operating Revenues</b>	<b>24,587</b>	<b>127,563,019</b>	<b>5,418,964</b>	<b>11,090,647</b>	<b>6,764,925</b>	<b>295,238</b>	<b>566,023</b>	<b>1,423,368</b>	<b>214,748</b>	<b>1,092,336</b>
<b>Operating Expenses</b>										
Source of Supply	—	113,801,374	1,927,339	10,060,327	1,642,453	—	—	701,434	—	10,000
Pumping	5,410	—	—	—	1,792,369	42,834	48,430	—	—	91,391
Water Treatment	—	714,539	—	—	—	48,545	26,356	—	—	21,979
Administration and General Customer Accounts	2,150	24,132,784	1,698,635	751,184	1,216,884	108,513	150,727	178,814	232,843	294,559
Transmission and Distribution	17,397	5,851,814	1,353,724	—	649,992	85,668	153,729	797,756	—	441,130
Depreciation and Amortization	—	—	212,693	1,257,002	305,905	80,024	71,328	139,921	10,082	242,006
Other Operating Expenses	—	9,552,652	—	—	495,835	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>24,957</b>	<b>154,053,163</b>	<b>5,192,391</b>	<b>12,068,513</b>	<b>6,103,438</b>	<b>365,584</b>	<b>450,570</b>	<b>1,817,925</b>	<b>242,925</b>	<b>1,101,065</b>
<b>Operating Income (Loss)</b>	<b>(370)</b>	<b>(26,490,144)</b>	<b>226,573</b>	<b>(977,866)</b>	<b>661,487</b>	<b>(70,346)</b>	<b>115,453</b>	<b>(394,557)</b>	<b>(28,177)</b>	<b>(8,729)</b>
<b>Non-Operating Revenues</b>										
Interest Income	681	1,689,507	297,922	327,221	153,769	20,152	2,941	17,752	—	11,683
Rents, Leases, and Franchises	—	31,503	20,000	—	—	—	17,798	87,752	264	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	4,817,495	2,986,153	—	—	9,378	—	1,127,173	—	—
Voter Approved Taxes	—	19,939,747	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,046,551	—	578,443	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	456,388	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	298,404	25,000	—	—	227	—	30,630	—	—
Other Governmental Agencies	—	2,802,043	—	—	—	194,880	—	—	—	—
Other Non-Operating Revenues	—	—	—	4,678,223	223,269	—	—	496	10,796	—
<b>Total Non-Operating Revenues</b>	<b>681</b>	<b>30,035,087</b>	<b>4,375,626</b>	<b>5,005,444</b>	<b>955,481</b>	<b>224,637</b>	<b>20,739</b>	<b>1,263,803</b>	<b>11,060</b>	<b>11,683</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	7,817,893	407,876	1,015,096	—	10,583	2,497	86,857	—	4,117
Other Non-Operating Expenses	—	—	—	288,165	—	—	—	87,322	304	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$7,817,893</b>	<b>\$407,876</b>	<b>\$1,303,261</b>	<b>\$—</b>	<b>\$10,583</b>	<b>\$2,497</b>	<b>\$174,179</b>	<b>\$304</b>	<b>\$4,117</b>
<b>Non-Operating Income (Loss)</b>	<b>681</b>	<b>22,217,194</b>	<b>3,967,750</b>	<b>3,702,183</b>	<b>955,481</b>	<b>214,054</b>	<b>18,242</b>	<b>1,089,624</b>	<b>10,756</b>	<b>7,566</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>311</b>	<b>(4,272,950)</b>	<b>4,194,323</b>	<b>2,724,317</b>	<b>1,616,968</b>	<b>143,708</b>	<b>133,695</b>	<b>695,067</b>	<b>(17,421)</b>	<b>(1,163)</b>
Operating Transfers In	—	—	—	—	—	—	104,967	—	—	—
Operating Transfers Out	—	—	—	—	—	—	52,882	—	—	—
<b>Net Income (Loss)</b>	<b>\$311</b>	<b>\$(4,272,950)</b>	<b>\$4,194,323</b>	<b>\$2,724,317</b>	<b>\$1,616,968</b>	<b>\$143,708</b>	<b>\$185,780</b>	<b>\$695,067</b>	<b>\$(17,421)</b>	<b>\$(1,163)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Kirkwood Meadows Public Utilities District	Kirkwood Water District	Klamath Community Services District	Knights Ferry Community Services District	Knights Landing Community Services District	Konocti County Water District	La Canada Irrigation District	La Habra Heights County Water District	La Puente Valley County Water	LaGrande Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$178,763	\$—	\$35,543	\$57,249	\$66,492	\$1,008,874	\$4,182,134	\$2,665,825	\$1,068,171	\$—
Business	102,181	—	13,351	—	29,518	—	—	—	—	—
Industrial	—	—	840	—	—	—	—	—	—	—
Irrigation	—	14,840	—	—	—	—	—	—	—	455,586
Sales for Resale	—	—	—	—	—	—	—	—	61,741	—
All Other Sales	18,470	—	832	—	4,334	103,920	—	—	1,521,986	—
Water Services	—	—	—	—	—	45,095	7,919	39,763	559,188	—
<b>Total Operating Revenues</b>	<b>299,414</b>	<b>14,840</b>	<b>50,566</b>	<b>57,249</b>	<b>100,344</b>	<b>1,157,889</b>	<b>4,190,053</b>	<b>2,705,588</b>	<b>3,211,086</b>	<b>455,586</b>
<b>Operating Expenses</b>										
Source of Supply	—	12,261	—	—	—	24,355	2,509,807	634,361	136,837	400,196
Pumping	43,832	—	4,872	51,564	19,354	29,762	231,010	580,261	484,331	9,120
Water Treatment	44,210	—	—	—	—	440,751	17,235	31,796	691,254	—
Administration and General	81,423	859	18,062	2,714	21,666	219,720	976,911	1,083,324	1,327,805	58,220
Customer Accounts	2,322	—	—	—	—	82,539	2,000	57,747	—	—
Transmission and Distribution	91,838	—	—	—	50,037	93,424	—	266,307	362,327	9,259
Depreciation and Amortization	130,402	—	—	—	23,871	268,067	300,580	471,520	914,903	—
Other Operating Expenses	—	106	(332)	—	—	—	—	187,907	215,506	—
<b>Total Operating Expenses</b>	<b>394,027</b>	<b>13,226</b>	<b>22,602</b>	<b>54,278</b>	<b>114,928</b>	<b>1,158,618</b>	<b>4,037,543</b>	<b>3,313,223</b>	<b>4,132,963</b>	<b>476,795</b>
<b>Operating Income (Loss)</b>	<b>(94,613)</b>	<b>1,614</b>	<b>27,964</b>	<b>2,971</b>	<b>(14,584)</b>	<b>(729)</b>	<b>152,510</b>	<b>(607,635)</b>	<b>(921,877)</b>	<b>(21,209)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,773	—	66	596	1,644	9,942	51,813	19,106	20,363	3
Rents, Leases, and Franchises	—	—	1,417	—	—	—	—	96,561	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	356,691	—	657	6,176	5,290	40,786	372,249	613,169	183,066	—
Voter Approved Taxes	—	—	—	—	150	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	13	2	—	4,132	14,622	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	3	—	—	—	—	—	—
State	11,032	—	20	101	201	2,000	3,154	5,468	1,445	—
Other Governmental Agencies	—	—	—	—	141	—	—	—	—	—
Other Non-Operating Revenues	2,046	—	—	—	—	18,414	8,474	9,654	227,058	—
<b>Total Non-Operating Revenues</b>	<b>372,542</b>	<b>—</b>	<b>2,160</b>	<b>6,889</b>	<b>7,428</b>	<b>71,142</b>	<b>439,822</b>	<b>758,580</b>	<b>431,932</b>	<b>3</b>
<b>Non-Operating Expenses</b>										
Interest Expense	14,850	—	2,068	368	1,363	92,575	—	14,911	—	—
Other Non-Operating Expenses	10,673	—	—	—	—	—	15,638	52,571	—	—
<b>Total Non-Operating Expenses</b>	<b>\$25,523</b>	<b>\$—</b>	<b>\$2,068</b>	<b>\$368</b>	<b>\$1,363</b>	<b>\$92,575</b>	<b>\$15,638</b>	<b>\$67,482</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>347,019</b>	<b>—</b>	<b>92</b>	<b>6,521</b>	<b>6,065</b>	<b>(21,433)</b>	<b>424,184</b>	<b>691,098</b>	<b>431,932</b>	<b>3</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>252,406</b>	<b>1,614</b>	<b>28,056</b>	<b>9,492</b>	<b>(8,519)</b>	<b>(22,162)</b>	<b>576,694</b>	<b>83,463</b>	<b>(489,945)</b>	<b>(21,206)</b>
Operating Transfers In	—	—	—	—	3,151	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$252,406</b>	<b>\$1,614</b>	<b>\$28,056</b>	<b>\$9,492</b>	<b>\$(5,368)</b>	<b>\$(22,162)</b>	<b>\$576,694</b>	<b>\$83,463</b>	<b>\$(489,945)</b>	<b>\$(21,206)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Laguna Beach County Water District	Laguna Irrigation District	Lake Arrowhead Community Services District	Lake Berryessa Resort Improvement District	Lake Don Pedro Community Services District	Lake Hemet Municipal Water District	Lake Madrone Water District	Lake Shastina Community Services District	Lake Sherwood Community Services District	Lakeside Irrigation Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$5,715,777	\$—	\$3,931,225	\$121,446	\$896,356	\$8,842,610	\$37,200	\$328,362	\$1,438,576	\$—
Business	1,428,944	—	—	—	67,254	—	—	23,440	165,002	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	37,847	—	—	—	1,340,556	—	—	—	1,284,115
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	265,328	—	—	—	—	—	69,573	344,558
Water Services	123,638	883,615	187,478	—	188,340	1,505,242	58,750	113,538	6,150	516
<b>Total Operating Revenues</b>	<b>7,268,359</b>	<b>921,462</b>	<b>4,384,031</b>	<b>121,446</b>	<b>1,151,950</b>	<b>11,688,408</b>	<b>95,950</b>	<b>465,340</b>	<b>1,679,301</b>	<b>1,629,189</b>
<b>Operating Expenses</b>										
Source of Supply	3,097,699	—	265,328	—	94,156	1,044,217	—	—	1,240,970	155,073
Pumping	416,366	—	—	—	118,818	1,192,981	2,339	—	—	—
Water Treatment	—	—	2,209,304	121,340	327,863	468,008	—	—	—	—
Administration and General	2,388,740	—	1,627,108	29,146	482,113	5,770,545	14,501	60,315	80,279	248,379
Customer Accounts	240,925	—	—	108,857	—	197,045	—	—	26,307	—
Transmission and Distribution	2,154,738	725,788	1,266,781	26,143	—	1,188,411	—	275,409	83,576	317,972
Depreciation and Amortization	1,681,921	56,015	1,050,664	31,095	233,058	2,030,907	51,505	106,290	91,153	46,454
Other Operating Expenses	139,285	—	—	—	466,661	—	105,158	—	—	393,403
<b>Total Operating Expenses</b>	<b>10,119,674</b>	<b>781,803</b>	<b>6,419,185</b>	<b>316,581</b>	<b>1,722,669</b>	<b>11,892,114</b>	<b>173,503</b>	<b>442,014</b>	<b>1,522,285</b>	<b>1,161,281</b>
<b>Operating Income (Loss)</b>	<b>(2,851,315)</b>	<b>139,659</b>	<b>(2,035,154)</b>	<b>(195,135)</b>	<b>(570,719)</b>	<b>(203,706)</b>	<b>(77,553)</b>	<b>23,326</b>	<b>157,016</b>	<b>467,908</b>
<b>Non-Operating Revenues</b>										
Interest Income	761,026	13,053	74,697	158	2,703	169,198	597	11,310	76,423	13,981
Rents, Leases, and Franchises	321,974	1,800	—	—	27,749	77,937	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,972,034	—	—	19,723	—	1,152,271	17,800	—	—	131,083
Voter Approved Taxes	—	—	—	—	—	137,046	62,584	—	—	—
Property Assessments	—	—	—	121,957	—	31,718	—	—	—	—
Special Assessments	—	—	—	—	—	3,497	—	—	—	—
Prior Year and Penalties	95,713	—	—	260	15,830	45,924	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	1,016,450	279,372	—	—	—	—	—	—
State	17,743	—	—	91	—	16,064	304	—	—	5,842
Other Governmental Agencies	—	—	—	—	—	—	9,706	—	—	—
Other Non-Operating Revenues	118,229	—	12,244	—	—	463,798	1,906	5,731	25,688	—
<b>Total Non-Operating Revenues</b>	<b>3,286,719</b>	<b>14,853</b>	<b>1,103,391</b>	<b>421,561</b>	<b>46,282</b>	<b>2,097,453</b>	<b>92,897</b>	<b>17,041</b>	<b>102,111</b>	<b>150,906</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	4,246	269,943	1,507	79,820	322,499	1,758	—	—	—
Other Non-Operating Expenses	—	—	—	—	4,841	67,162	—	—	57,565	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$4,246</b>	<b>\$269,943</b>	<b>\$1,507</b>	<b>\$84,661</b>	<b>\$389,661</b>	<b>\$1,758</b>	<b>\$—</b>	<b>\$57,565</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>3,286,719</b>	<b>10,607</b>	<b>833,448</b>	<b>420,054</b>	<b>(38,379)</b>	<b>1,707,792</b>	<b>91,139</b>	<b>17,041</b>	<b>44,546</b>	<b>150,906</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>435,404</b>	<b>150,266</b>	<b>(1,201,706)</b>	<b>224,919</b>	<b>(609,098)</b>	<b>1,504,086</b>	<b>13,586</b>	<b>40,367</b>	<b>201,562</b>	<b>618,814</b>
Operating Transfers In	—	—	—	—	—	49,514	—	—	—	—
Operating Transfers Out	—	—	—	—	—	253,573	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$435,404</b>	<b>\$150,266</b>	<b>\$(1,201,706)</b>	<b>\$224,919</b>	<b>\$(609,098)</b>	<b>\$1,300,027</b>	<b>\$13,586</b>	<b>\$40,367</b>	<b>\$201,562</b>	<b>\$618,814</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lakeside Water District	Lamont Public Utility District	Lanare Community Services District	Las Virgenes Municipal Water District	Lassen County Water Works District No. 1	Last Chance Creek Water District	Laton Community Services District	Laytonville County Water District	Le Grand Community Services District	Le Grand-Athlone Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$5,322,907	\$1,960,074	\$101,106	\$17,742,548	\$48,150	\$—	\$156,000	\$304,532	\$229,369	\$—
Business	—	—	—	1,558,490	7,820	—	—	—	—	—
Industrial	—	—	—	1,038,994	—	—	—	—	—	—
Irrigation	—	—	—	5,071,711	—	56,226	—	—	—	299,967
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	1,208	619,482	13,809	—	—	85,003	3,068	—
Water Services	367,998	23,800	—	1,075,402	—	90	—	—	4,101	—
<b>Total Operating Revenues</b>	<b>5,690,905</b>	<b>1,983,874</b>	<b>102,314</b>	<b>27,106,627</b>	<b>69,779</b>	<b>56,316</b>	<b>156,000</b>	<b>389,535</b>	<b>236,538</b>	<b>299,967</b>
<b>Operating Expenses</b>										
Source of Supply	3,403,185	—	—	15,501,816	—	216,000	—	—	—	276,095
Pumping	246,374	462,728	—	1,362,375	12,062	—	80,103	62,985	—	—
Water Treatment	63,361	—	—	1,396,935	3,302	6,136	84,481	66,086	—	—
Administration and General	642,782	683,483	86,825	5,938,718	42,999	—	38,838	88,854	—	19,593
Customer Accounts	121,370	—	—	—	—	—	—	51,524	—	—
Transmission and Distribution	867,960	108,165	18,577	1,206,320	—	—	—	103,587	216,878	—
Depreciation and Amortization	454,282	128,575	—	4,530,667	17,845	—	41,215	145,000	29,236	7,742
Other Operating Expenses	—	69,503	—	389,991	3,096	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,799,314</b>	<b>1,452,454</b>	<b>105,402</b>	<b>30,326,822</b>	<b>79,304</b>	<b>222,136</b>	<b>244,637</b>	<b>518,036</b>	<b>246,114</b>	<b>303,430</b>
<b>Operating Income (Loss)</b>	<b>(108,409)</b>	<b>531,420</b>	<b>(3,088)</b>	<b>(3,220,195)</b>	<b>(9,525)</b>	<b>(165,820)</b>	<b>(88,637)</b>	<b>(128,501)</b>	<b>(9,576)</b>	<b>(3,463)</b>
<b>Non-Operating Revenues</b>										
Interest Income	718,892	830	—	703,827	432	1,148	535	380	2,511	463
Rents, Leases, and Franchises	70,939	18,399	—	291,075	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	382,388	83,264	3,495	—	—	—	18,652	17,053	6,338	6,824
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	514,332	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	16,765	—	—	—	—	—	5
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,751	1,114	159	—	—	—	256	182	97	443
Other Governmental Agencies	—	—	—	51,460	—	—	—	—	—	—
Other Non-Operating Revenues	12,248	—	—	33,466	298	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,188,218</b>	<b>103,607</b>	<b>3,654</b>	<b>1,610,925</b>	<b>730</b>	<b>1,148</b>	<b>19,443</b>	<b>17,615</b>	<b>8,946</b>	<b>7,735</b>
<b>Non-Operating Expenses</b>										
Interest Expense	26,899	—	—	481,992	4,781	—	303	55,200	16,043	—
Other Non-Operating Expenses	—	41,973	—	183,021	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$26,899</b>	<b>\$41,973</b>	<b>\$—</b>	<b>\$665,013</b>	<b>\$4,781</b>	<b>\$—</b>	<b>\$303</b>	<b>\$55,200</b>	<b>\$16,043</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,161,319</b>	<b>61,634</b>	<b>3,654</b>	<b>945,912</b>	<b>(4,051)</b>	<b>1,148</b>	<b>19,140</b>	<b>(37,585)</b>	<b>(7,097)</b>	<b>7,735</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,052,910</b>	<b>593,054</b>	<b>566</b>	<b>(2,274,283)</b>	<b>(13,576)</b>	<b>(164,672)</b>	<b>(69,497)</b>	<b>(166,086)</b>	<b>(16,673)</b>	<b>4,272</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	993,603	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,052,910</b>	<b>\$593,054</b>	<b>\$566</b>	<b>\$(3,267,886)</b>	<b>\$(13,576)</b>	<b>\$(164,672)</b>	<b>\$(69,497)</b>	<b>\$(166,086)</b>	<b>\$(16,673)</b>	<b>\$4,272</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Leavitt Lake Community Service District	Lebec County Water District	Lee Lake Water District	Lee Vining Public Utility District	Leland Meadow Water District	Lemon Cove Sanitary District (Tulare)	Lewis Creek Water District	Liberty Water District	Lincoln Village Maintenance District (San Joaquin)	Linda County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$118,839	\$240,110	\$3,187,847	\$—	\$26,020	\$3,669	\$—	\$—	\$—	\$1,318,573
Business	—	—	88,052	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	1,103,502	—	—	—	54,793	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	2,864	—	1,314	—	6,000	—	—	—	—	—
Water Services	—	93,154	356,760	—	—	—	22,182	—	94,479	478,951
<b>Total Operating Revenues</b>	<b>121,703</b>	<b>333,264</b>	<b>4,737,475</b>	<b>—</b>	<b>32,020</b>	<b>3,669</b>	<b>76,975</b>	<b>—</b>	<b>94,479</b>	<b>1,797,524</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	2,109,805	—	—	—	90,665	—	512,357	—
Pumping	24,631	—	28,505	—	2,282	1,500	—	—	9,240	533,523
Water Treatment	8,210	—	—	—	—	—	—	—	884	54,098
Administration and General	26,684	99,078	789,263	39,845	9,344	4,062	67,845	34,245	139,915	426,020
Customer Accounts	—	—	—	—	5,582	—	—	—	—	—
Transmission and Distribution	43,104	222,927	286,322	—	29,277	1,337	—	—	636,101	—
Depreciation and Amortization	13,062	37,228	689,042	14,475	8,085	4,278	7,088	839	—	366,185
Other Operating Expenses	—	—	—	—	1,341	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>115,691</b>	<b>359,233</b>	<b>3,902,937</b>	<b>54,320</b>	<b>55,911</b>	<b>11,177</b>	<b>165,598</b>	<b>35,084</b>	<b>1,298,497</b>	<b>1,379,826</b>
<b>Operating Income (Loss)</b>	<b>6,012</b>	<b>(25,969)</b>	<b>834,538</b>	<b>(54,320)</b>	<b>(23,891)</b>	<b>(7,508)</b>	<b>(88,623)</b>	<b>(35,084)</b>	<b>(1,204,018)</b>	<b>417,698</b>
<b>Non-Operating Revenues</b>										
Interest Income	151	56	41,410	15,322	845	1,611	—	7,059	18,803	21,552
Rents, Leases, and Franchises	—	3,983	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	3,814	38,384	50,368	43,446	—	2,292	—	28,910	110,436	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	1,150,742	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	122	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	200	356	543	111	—	31	—	365	1,238	—
Other Governmental Agencies	—	—	—	61,035	—	—	—	—	13	—
Other Non-Operating Revenues	—	2,680	27,139	—	—	—	—	—	7,150	715
<b>Total Non-Operating Revenues</b>	<b>4,165</b>	<b>45,459</b>	<b>119,460</b>	<b>119,914</b>	<b>845</b>	<b>3,934</b>	<b>—</b>	<b>36,334</b>	<b>1,288,504</b>	<b>22,267</b>
<b>Non-Operating Expenses</b>										
Interest Expense	8,973	—	—	—	—	—	4,306	—	—	1,940
Other Non-Operating Expenses	—	—	—	6,333	—	—	—	—	37,348	—
<b>Total Non-Operating Expenses</b>	<b>\$8,973</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,333</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,306</b>	<b>\$—</b>	<b>\$37,348</b>	<b>\$1,940</b>
<b>Non-Operating Income (Loss)</b>	<b>(4,808)</b>	<b>45,459</b>	<b>119,460</b>	<b>113,581</b>	<b>845</b>	<b>3,934</b>	<b>(4,306)</b>	<b>36,334</b>	<b>1,251,156</b>	<b>20,327</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,204</b>	<b>19,490</b>	<b>953,998</b>	<b>59,261</b>	<b>(23,046)</b>	<b>(3,574)</b>	<b>(92,929)</b>	<b>1,250</b>	<b>47,138</b>	<b>438,025</b>
Operating Transfers In	—	—	—	—	—	—	—	—	40,000	377,093
Operating Transfers Out	—	—	—	—	—	—	—	—	40,000	—
<b>Net Income (Loss)</b>	<b>\$1,204</b>	<b>\$19,490</b>	<b>\$953,998</b>	<b>\$59,261</b>	<b>\$(23,046)</b>	<b>\$(3,574)</b>	<b>\$(92,929)</b>	<b>\$1,250</b>	<b>\$47,138</b>	<b>\$815,118</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Linden County Water District	Lindmore Irrigation District	Lindsay-Strathmore Irrigation District	Littlerock Creek Irrigation District	Lockeford Community Services District	Lockeford Maintenance District (San Joaquin)	Loleta Community Services District	Lompico County Water District	London Community Services District	Los Alamos Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$244,800	\$—	\$457,078	\$629,654	\$277,840	\$—	\$154,447	\$337,693	\$177,458	\$551,597
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	1,673,634	2,096,946	—	—	—	—	—	—	—
Sales for Resale	—	—	1,195,490	—	—	—	—	—	—	—
All Other Sales	—	—	—	55,930	7,435	—	—	—	5,125	23,115
Water Services	—	656,861	240,592	526,039	—	—	21,640	12,937	—	—
<b>Total Operating Revenues</b>	<b>244,800</b>	<b>2,330,495</b>	<b>3,990,106</b>	<b>1,211,623</b>	<b>285,275</b>	<b>—</b>	<b>176,087</b>	<b>350,630</b>	<b>182,583</b>	<b>574,712</b>
<b>Operating Expenses</b>										
Source of Supply	—	2,280,252	1,747,292	445,217	—	—	—	—	—	—
Pumping	146,943	67,510	1,216,572	211,642	105,592	—	—	47,905	44,267	—
Water Treatment	—	—	117,383	7,820	—	—	61,491	9,234	12,574	206,814
Administration and General Customer Accounts	78,852	603,766	921,468	560,496	145,798	471	20,538	277,301	110,226	183,402
Transmission and Distribution	62,975	383,081	210,116	352,384	—	2,386	—	19,890	—	—
Depreciation and Amortization	49,383	197,668	242,796	405,775	31,794	—	14,852	92,231	2,674	82,222
Other Operating Expenses	—	—	22,165	—	—	—	424	53,040	—	—
<b>Total Operating Expenses</b>	<b>338,153</b>	<b>3,532,277</b>	<b>4,692,424</b>	<b>1,983,334</b>	<b>283,184</b>	<b>2,857</b>	<b>97,305</b>	<b>499,601</b>	<b>169,741</b>	<b>472,438</b>
<b>Operating Income (Loss)</b>	<b>(93,353)</b>	<b>(1,201,782)</b>	<b>(702,318)</b>	<b>(771,711)</b>	<b>2,091</b>	<b>(2,857)</b>	<b>78,782</b>	<b>(148,971)</b>	<b>12,842</b>	<b>102,274</b>
<b>Non-Operating Revenues</b>										
Interest Income	5,628	266,795	23,601	38,914	3,095	1	—	253	6,075	1,817
Rents, Leases, and Franchises	—	—	26,167	35,064	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	37,996	—	—	265,858	108,248	—	—	60,351	11,830	30,447
Voter Approved Taxes	16,407	—	—	—	—	—	—	72,227	—	—
Property Assessments	—	—	540,288	—	—	2,783	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	43	—	—	—	—	—	—	104	24	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	940,356	—	—	—
State	661	—	—	2,874	1,426	—	—	519	66,591	1,500
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,561,140	1,044,765	—	—	—	—	—	—	980
<b>Total Non-Operating Revenues</b>	<b>60,735</b>	<b>1,827,935</b>	<b>1,634,821</b>	<b>342,710</b>	<b>112,769</b>	<b>2,784</b>	<b>940,356</b>	<b>133,454</b>	<b>84,520</b>	<b>34,744</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,500	—	16,610	69,320	—	—	—	24,625	—	24,871
Other Non-Operating Expenses	—	—	64,149	—	—	—	—	48,000	—	—
<b>Total Non-Operating Expenses</b>	<b>\$4,500</b>	<b>\$—</b>	<b>\$80,759</b>	<b>\$69,320</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$72,625</b>	<b>\$—</b>	<b>\$24,871</b>
<b>Non-Operating Income (Loss)</b>	<b>56,235</b>	<b>1,827,935</b>	<b>1,554,062</b>	<b>273,390</b>	<b>112,769</b>	<b>2,784</b>	<b>940,356</b>	<b>60,829</b>	<b>84,520</b>	<b>9,873</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(37,118)</b>	<b>626,153</b>	<b>851,744</b>	<b>(498,321)</b>	<b>114,860</b>	<b>(73)</b>	<b>1,019,138</b>	<b>(88,142)</b>	<b>97,362</b>	<b>112,147</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(37,118)</b>	<b>\$626,153</b>	<b>\$851,744</b>	<b>\$(498,321)</b>	<b>\$114,860</b>	<b>\$(73)</b>	<b>\$1,019,138</b>	<b>\$(88,142)</b>	<b>\$97,362</b>	<b>\$112,147</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Los Carneros Water District	Los Molinos Community Services District	Los Osos Community Services District	Los Trancos County Water District	Lost Hills Utility District (Kern)	Lost Hills Water District	Lower Tule River Irrigation District	Madera Irrigation District	Madison Community Services District	Maine Prairie Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$91,487	\$1,444,717	\$—	\$168,240	\$—	\$—	\$—	\$93,616	\$—
Business	—	—	—	—	233,667	—	—	—	3,431	—
Industrial	—	—	—	—	—	—	—	13,380	—	—
Irrigation	—	—	—	—	—	18,805,982	7,428,358	8,293,433	—	352,506
Sales for Resale	—	—	—	—	65,427	—	—	397,938	—	—
All Other Sales	—	9,859	—	—	—	—	—	—	2,445	—
Water Services	—	—	44,329	—	72,487	44,871	299,539	4,382,658	—	100,763
<b>Total Operating Revenues</b>	<b>—</b>	<b>101,346</b>	<b>1,489,046</b>	<b>—</b>	<b>539,821</b>	<b>18,850,853</b>	<b>7,727,897</b>	<b>13,087,409</b>	<b>99,492</b>	<b>453,269</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	10,048	12,338,879	6,888,071	7,127,894	—	44,603
Pumping	—	—	116,602	—	105,102	1,305,249	—	—	20,255	43,290
Water Treatment	—	—	31,754	—	23,811	—	—	—	—	—
Administration and General Customer Accounts	84,577	62,264	147,925	269,344	87,456	735,966	1,782,028	3,689,238	19,418	165,536
Transmission and Distribution	—	19,015	882,607	—	182,003	1,217,673	1,198,862	2,264,170	170,637	234,741
Depreciation and Amortization	—	37,419	429,971	—	201,543	698,084	443,984	2,224,038	23,343	23,371
Other Operating Expenses	—	7,011	32,056	—	—	—	—	493,228	—	—
<b>Total Operating Expenses</b>	<b>84,577</b>	<b>125,709</b>	<b>1,715,810</b>	<b>269,344</b>	<b>609,963</b>	<b>16,295,851</b>	<b>10,312,945</b>	<b>15,798,568</b>	<b>233,653</b>	<b>511,541</b>
<b>Operating Income (Loss)</b>	<b>(84,577)</b>	<b>(24,363)</b>	<b>(226,764)</b>	<b>(269,344)</b>	<b>(70,142)</b>	<b>2,555,002</b>	<b>(2,585,048)</b>	<b>(2,711,159)</b>	<b>(134,161)</b>	<b>(58,272)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,175	10,495	2,351	1,517	18,042	188,573	169,469	106,329	1,268	6,655
Rents, Leases, and Franchises	—	—	—	—	—	34,694	—	224,998	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	184,351	252,270	—	654,034	119,205	—	—	33,709
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	142,772	55,425	—	—	—	—	1,901,855	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	22,738	—	—	—	—	—	45,720	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	3,995	—	79,313	—	—	—	—	—
State	—	144,872	1,588	4,381	—	5,890	1,634	—	—	2,152
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	22,929	—	—	—	—	598,743	—	7,683
<b>Total Non-Operating Revenues</b>	<b>166,685</b>	<b>210,792</b>	<b>215,214</b>	<b>258,168</b>	<b>97,355</b>	<b>883,191</b>	<b>2,237,883</b>	<b>930,070</b>	<b>1,268</b>	<b>50,199</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	34,988	157,678	—	123,797	46,018	22,596	2,128,840	—	—
Other Non-Operating Expenses	—	147,059	—	—	—	—	—	115,706	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$182,047</b>	<b>\$157,678</b>	<b>\$—</b>	<b>\$123,797</b>	<b>\$46,018</b>	<b>\$22,596</b>	<b>\$2,244,546</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>166,685</b>	<b>28,745</b>	<b>57,536</b>	<b>258,168</b>	<b>(26,442)</b>	<b>837,173</b>	<b>2,215,287</b>	<b>(1,314,476)</b>	<b>1,268</b>	<b>50,199</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>82,108</b>	<b>4,382</b>	<b>(169,228)</b>	<b>(11,176)</b>	<b>(96,584)</b>	<b>3,392,175</b>	<b>(369,761)</b>	<b>(4,025,635)</b>	<b>(132,893)</b>	<b>(8,073)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$82,108</b>	<b>\$4,382</b>	<b>\$(169,228)</b>	<b>\$(11,176)</b>	<b>\$(96,584)</b>	<b>\$3,392,175</b>	<b>\$(369,761)</b>	<b>\$(4,025,635)</b>	<b>\$(132,893)</b>	<b>\$(8,073)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 1 (Fresno)	Maintenance District No. 1 (Madera)	Maintenance District No. 1 (Mariposa)	Maintenance District No. 10 (Madera)	Maintenance District No. 19 (Madera)	Maintenance District No. 24 (Madera)	Maintenance District No. 28 (Madera)	Maintenance District No. 3 (Fresno)	Maintenance District No. 33 (Madera)	Maintenance District No. 36 (Madera)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$26,040	\$80,328	\$121,018	\$256,268	\$84,731	\$33,573	\$11,441	\$—	\$48,692	\$9,829
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	—	4,201	—	—	—	—	9,100	—	—
<b>Total Operating Revenues</b>	<b>26,040</b>	<b>80,328</b>	<b>125,219</b>	<b>256,268</b>	<b>84,731</b>	<b>33,573</b>	<b>11,441</b>	<b>9,100</b>	<b>48,692</b>	<b>9,829</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	38,750	—	—	—	—	—
Pumping	3,225	7,221	35,991	168,454	56,602	2,218	2,343	6,470	30,267	1,401
Water Treatment	2,040	5,274	55,622	2,382	404	499	623	10,879	2,128	693
Administration and General	1,438	3,421	8,167	17,392	7,817	1,838	405	4,287	4,545	432
Customer Accounts	995	—	—	—	—	—	—	1,488	—	—
Transmission and Distribution	1,082	59,789	6,235	171,508	56,758	17,193	7,108	1,400	45,104	9,625
Depreciation and Amortization	863	—	—	—	—	—	—	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>9,643</b>	<b>75,705</b>	<b>106,015</b>	<b>359,736</b>	<b>160,331</b>	<b>21,748</b>	<b>10,479</b>	<b>24,524</b>	<b>82,044</b>	<b>12,151</b>
<b>Operating Income (Loss)</b>	<b>16,397</b>	<b>4,623</b>	<b>19,204</b>	<b>(103,468)</b>	<b>(75,600)</b>	<b>11,825</b>	<b>962</b>	<b>(15,424)</b>	<b>(33,352)</b>	<b>(2,322)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,143	898	3,519	359,351	4,590	178	44	501	415	(189)
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	21,522	—	—	3,413	14,596	1,609	—	10,103	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	186	—	—	61	263	25	—	79	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	498	—	—	82	355	34	—	213	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,143</b>	<b>23,104</b>	<b>3,519</b>	<b>359,351</b>	<b>8,146</b>	<b>15,392</b>	<b>1,712</b>	<b>501</b>	<b>10,810</b>	<b>(189)</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	11,831	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$11,831</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,143</b>	<b>11,273</b>	<b>3,519</b>	<b>359,351</b>	<b>8,146</b>	<b>15,392</b>	<b>1,712</b>	<b>501</b>	<b>10,810</b>	<b>(189)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>17,540</b>	<b>15,896</b>	<b>22,723</b>	<b>255,883</b>	<b>(67,454)</b>	<b>27,217</b>	<b>2,674</b>	<b>(14,923)</b>	<b>(22,542)</b>	<b>(2,511)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$17,540</b>	<b>\$15,896</b>	<b>\$22,723</b>	<b>\$255,883</b>	<b>\$(67,454)</b>	<b>\$27,217</b>	<b>\$2,674</b>	<b>\$(14,923)</b>	<b>\$(22,542)</b>	<b>\$(2,511)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 37 (Madera)	Maintenance District No. 40 (Madera)	Maintenance District No. 42 (Madera)	Maintenance District No. 43 (Madera)	Maintenance District No. 46 (Madera)	Maintenance District No. 5 (Madera)	Maintenance District No. 58 (Madera)	Maintenance District No. 6 (Madera)	Maintenance District No. 60 (Madera)	Maintenance District No. 7 (Madera)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$41,945	\$14,020	\$14,342	\$32,156	\$120,688	\$21,089	\$10,712	\$31,149	\$38,750	\$48,714
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>41,945</b>	<b>14,020</b>	<b>14,342</b>	<b>32,156</b>	<b>120,688</b>	<b>21,089</b>	<b>10,712</b>	<b>31,149</b>	<b>38,750</b>	<b>48,714</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	15,352	4,582	7,648	2,704	32,983	3,756	4,523	4,064	10,787	5,694
Water Treatment	558	224	1,526	693	3,942	1,427	690	798	665	390
Administration and General	3,120	1,584	1,020	1,055	5,481	1,267	1,790	1,983	1,603	2,152
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	22,250	10,758	11,877	26,374	41,695	20,255	13,210	10,562	10,060	22,011
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>41,280</b>	<b>17,148</b>	<b>22,071</b>	<b>30,826</b>	<b>84,101</b>	<b>26,705</b>	<b>20,213</b>	<b>17,407</b>	<b>23,115</b>	<b>30,247</b>
<b>Operating Income (Loss)</b>	<b>665</b>	<b>(3,128)</b>	<b>(7,729)</b>	<b>1,330</b>	<b>36,587</b>	<b>(5,616)</b>	<b>(9,501)</b>	<b>13,742</b>	<b>15,635</b>	<b>18,467</b>
<b>Non-Operating Revenues</b>										
Interest Income	14,830	611	1,031	113	3,351	395	838	3,154	1,335	1,808
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	8,232	—	37,413	—	26,668
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	75	—	679	—	483
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	202	—	916	—	654
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	3
<b>Total Non-Operating Revenues</b>	<b>14,830</b>	<b>611</b>	<b>1,031</b>	<b>113</b>	<b>3,351</b>	<b>8,904</b>	<b>838</b>	<b>42,162</b>	<b>1,335</b>	<b>29,616</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>14,830</b>	<b>611</b>	<b>1,031</b>	<b>113</b>	<b>3,351</b>	<b>8,904</b>	<b>838</b>	<b>42,162</b>	<b>1,335</b>	<b>29,616</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>15,495</b>	<b>(2,517)</b>	<b>(6,698)</b>	<b>1,443</b>	<b>39,938</b>	<b>3,288</b>	<b>(8,663)</b>	<b>55,904</b>	<b>16,970</b>	<b>48,083</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$15,495</b>	<b>\$(2,517)</b>	<b>\$(6,698)</b>	<b>\$1,443</b>	<b>\$39,938</b>	<b>\$3,288</b>	<b>\$(8,663)</b>	<b>\$55,904</b>	<b>\$16,970</b>	<b>\$48,083</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 73 (Madera)	Maintenance District No. 8 (Madera)	Maintenance District No. 85 (Madera)	Maintenance District No. 95 (Madera)	Majestic Pines Community Services District	Malaga County Water District	Mammoth County Water District	Manila Community Services District	Mariana Ranchos County Water District	Marin Municipal Water
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$57,965	\$61,324	\$65,756	\$28,443	\$189,830	\$40,995	\$3,159,675	\$135,756	\$316,104	\$31,078,953
Business	—	—	—	—	—	276,749	—	28,926	—	7,319,929
Industrial	—	—	—	—	—	317,703	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	2,221,867
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	13,439	—	12,733	7,471	978,566
Water Services	—	—	—	—	235,858	219,566	36,469	—	52,261	11,600,953
<b>Total Operating Revenues</b>	<b>57,965</b>	<b>61,324</b>	<b>65,756</b>	<b>28,443</b>	<b>425,688</b>	<b>868,452</b>	<b>3,196,144</b>	<b>177,415</b>	<b>375,836</b>	<b>53,200,268</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	11,126	—	—	—	2,404,969	47,431	—	9,280,135
Pumping	21,348	5,206	3,170	12,569	35,889	157,197	—	—	25,328	2,755,879
Water Treatment	4,102	1,150	855	646	10,137	45,715	—	—	—	6,514,042
Administration and General Customer Accounts	4,374	4,622	673	1,224	221,570	338,918	1,424,755	58,352	210,125	15,617,490
Transmission and Distribution	30,813	38,201	10,221	7,165	—	86,805	—	72,686	73,350	10,727,514
Depreciation and Amortization	—	—	—	—	82,383	131,368	2,235,775	7,692	47,154	10,350,791
Other Operating Expenses	—	—	—	—	14,518	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>60,637</b>	<b>49,179</b>	<b>26,045</b>	<b>21,604</b>	<b>364,497</b>	<b>760,003</b>	<b>6,065,499</b>	<b>186,161</b>	<b>355,957</b>	<b>57,079,804</b>
<b>Operating Income (Loss)</b>	<b>(2,672)</b>	<b>12,145</b>	<b>39,711</b>	<b>6,839</b>	<b>61,191</b>	<b>108,449</b>	<b>(2,869,355)</b>	<b>(8,746)</b>	<b>19,879</b>	<b>(3,879,536)</b>
<b>Non-Operating Revenues</b>										
Interest Income	549	2,890	(64)	616	3,953	1,186	111,357	1,568	7,557	440,623
Rents, Leases, and Franchises	—	—	—	—	—	—	17,425	—	—	1,471,603
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	8,022	—	—	—	—	3,430,969	18,796	—	—
Voter Approved Taxes	—	—	—	—	23,000	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	4,467,137
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	117	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	136,110	—	—	—	—
State	—	159	—	—	250	—	8,015	274	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	7,972	—	39,147	—	—	(52,851)
<b>Total Non-Operating Revenues</b>	<b>549</b>	<b>11,188</b>	<b>(64)</b>	<b>616</b>	<b>35,175</b>	<b>137,296</b>	<b>3,606,913</b>	<b>20,638</b>	<b>7,557</b>	<b>6,326,512</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	28,002	18,576	105,459	3,135	12,503	2,399,793
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	518,933
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$28,002</b>	<b>\$18,576</b>	<b>\$105,459</b>	<b>\$3,135</b>	<b>\$12,503</b>	<b>\$2,918,726</b>
<b>Non-Operating Income (Loss)</b>	<b>549</b>	<b>11,188</b>	<b>(64)</b>	<b>616</b>	<b>7,173</b>	<b>118,720</b>	<b>3,501,454</b>	<b>17,503</b>	<b>(4,946)</b>	<b>3,407,786</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,123)</b>	<b>23,333</b>	<b>39,647</b>	<b>7,455</b>	<b>68,364</b>	<b>227,169</b>	<b>632,099</b>	<b>8,757</b>	<b>14,933</b>	<b>(471,750)</b>
Operating Transfers In	—	—	—	—	—	—	1,549,307	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,169,030	—	—	—
<b>Net Income (Loss)</b>	<b>\$(2,123)</b>	<b>\$23,333</b>	<b>\$39,647</b>	<b>\$7,455</b>	<b>\$68,364</b>	<b>\$227,169</b>	<b>\$12,376</b>	<b>\$8,757</b>	<b>\$14,933</b>	<b>\$(471,750)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Marina Coast Water District	Mariposa County Water Agency	Mariposa Public Utility District	Maurland Manor Maintenance District (San Joaquin)	Maxwell Irrigation District	Maxwell Public Utility District	McCloud Community Services District	McKinleyville Community Services District	McKinney Water District	Meadow Vista County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$7,501,854	\$—	\$509,243	\$—	\$—	\$180,579	\$288,167	\$1,566,024	\$74,824	\$705,361
Business	—	—	—	—	—	—	65,909	—	—	64,166
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	100,000	—	—	351,287	—	—	—	—	—
Sales for Resale	—	—	—	—	538,614	—	—	—	—	—
All Other Sales	—	—	6,859	—	—	—	5,912	—	17,315	—
Water Services	1,605,598	—	8,268	—	269,984	—	—	99,559	—	76,864
<b>Total Operating Revenues</b>	<b>9,107,452</b>	<b>100,000</b>	<b>524,370</b>	<b>—</b>	<b>1,159,885</b>	<b>180,579</b>	<b>359,988</b>	<b>1,665,583</b>	<b>92,139</b>	<b>846,391</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	67,292	—	94,459	—	—	543,709	—	128,726
Pumping	—	—	—	18,837	185,915	27,666	—	58,689	78,306	—
Water Treatment	—	—	421,655	—	—	1,957	—	—	—	371,599
Administration and General	2,981,121	24,783	15,906	4,213	127,279	34,468	228,297	556,078	65,075	213,769
Customer Accounts	—	—	—	—	—	—	—	16,653	—	116,066
Transmission and Distribution	2,204,666	—	—	4,880	266,473	44,174	205,058	234,156	8,120	216,507
Depreciation and Amortization	3,234,821	—	315,689	—	81,560	59,630	150,841	224,099	—	207,833
Other Operating Expenses	—	92,500	—	—	—	—	—	107,892	—	—
<b>Total Operating Expenses</b>	<b>8,420,608</b>	<b>117,283</b>	<b>820,542</b>	<b>27,930</b>	<b>755,686</b>	<b>167,895</b>	<b>584,196</b>	<b>1,741,276</b>	<b>151,501</b>	<b>1,254,500</b>
<b>Operating Income (Loss)</b>	<b>686,844</b>	<b>(17,283)</b>	<b>(296,172)</b>	<b>(27,930)</b>	<b>404,199</b>	<b>12,684</b>	<b>(224,208)</b>	<b>(75,693)</b>	<b>(59,362)</b>	<b>(408,109)</b>
<b>Non-Operating Revenues</b>										
Interest Income	442,974	7,127	34	514	13,259	1,111	1,401	39,897	—	4,633
Rents, Leases, and Franchises	—	—	—	—	17,400	18,478	—	14,821	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	33,409	2,024	—	52,278	—	—	108,962	245,165
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	149,035	26,180	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	47,532	—	—	—
Prior Year and Penalties	—	—	—	2	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	630	25	—	479	—	—	1,200	724
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	300,322	18,434	—	—	25,842	107	—	13,043	—	575,474
<b>Total Non-Operating Revenues</b>	<b>743,296</b>	<b>25,561</b>	<b>183,108</b>	<b>28,745</b>	<b>56,501</b>	<b>72,453</b>	<b>48,933</b>	<b>67,761</b>	<b>110,162</b>	<b>825,996</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,331,502	—	98,042	—	56,105	12,455	—	54,701	—	21,124
Other Non-Operating Expenses	22,219	—	—	315	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,353,721</b>	<b>\$—</b>	<b>\$98,042</b>	<b>\$315</b>	<b>\$56,105</b>	<b>\$12,455</b>	<b>\$—</b>	<b>\$54,701</b>	<b>\$—</b>	<b>\$21,124</b>
<b>Non-Operating Income (Loss)</b>	<b>(610,425)</b>	<b>25,561</b>	<b>85,066</b>	<b>28,430</b>	<b>396</b>	<b>59,998</b>	<b>48,933</b>	<b>13,060</b>	<b>110,162</b>	<b>804,872</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>76,419</b>	<b>8,278</b>	<b>(211,106)</b>	<b>500</b>	<b>404,595</b>	<b>72,682</b>	<b>(175,275)</b>	<b>(62,633)</b>	<b>50,800</b>	<b>396,763</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$76,419</b>	<b>\$8,278</b>	<b>\$(211,106)</b>	<b>\$500</b>	<b>\$404,595</b>	<b>\$72,682</b>	<b>\$(175,275)</b>	<b>\$(62,633)</b>	<b>\$50,800</b>	<b>\$396,763</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Meiners Oaks County Water District	Melga Water District	Merced Irrigation District	Mercy Springs Water District	Mesa Consolidated Water District	Metropolitan Water District of Southern California	Mettler County Water District	Mid Peninsula Water District	Mid Valley Water Authority	Mid Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$709,787	\$—	\$—	\$—	\$24,194,501	\$—	\$11,147	\$2,869,773	\$—	\$—
Business	36,144	—	—	—	—	—	14,605	969,681	—	—
Industrial	—	—	—	—	—	—	—	148,330	—	—
Irrigation	5,306	—	10,823,826	124,659	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	1,010,857,109	—	—	—	—
All Other Sales	23,793	—	—	—	—	—	—	1,418,048	—	—
Water Services	93,372	—	4,805,784	—	1,430,543	136,444,945	150	1,267,211	—	—
<b>Total Operating Revenues</b>	<b>868,402</b>	<b>—</b>	<b>15,629,610</b>	<b>124,659</b>	<b>25,625,044</b>	<b>1,147,302,054</b>	<b>25,902</b>	<b>6,673,043</b>	<b>—</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	6,344	—	—	92,236	6,499,079	500,531,356	—	2,606,748	—	—
Pumping	74,381	—	1,160,202	—	1,254,308	24,790,649	29,036	509,068	—	—
Water Treatment	8,643	—	—	—	1,381,838	84,600,377	—	—	—	—
Administration and General Customer Accounts	587,848	—	1,131,455	31,451	4,000,468	161,029,363	35,354	699,453	—	7,150
Transmission and Distribution	—	538	—	—	691,732	—	—	650,683	—	—
Depreciation and Amortization	214,767	—	12,647,325	—	4,511,055	45,534,724	—	1,369,721	—	—
Other Operating Expenses	—	—	1,988,073	—	3,539,223	242,898,663	15,180	1,088,039	—	—
<b>Total Operating Expenses</b>	<b>891,983</b>	<b>538</b>	<b>18,909,054</b>	<b>123,687</b>	<b>21,877,703</b>	<b>1,068,259,167</b>	<b>79,570</b>	<b>6,923,712</b>	<b>—</b>	<b>7,150</b>
<b>Operating Income (Loss)</b>	<b>(23,581)</b>	<b>(538)</b>	<b>(3,279,444)</b>	<b>972</b>	<b>3,747,341</b>	<b>79,042,887</b>	<b>(53,668)</b>	<b>(250,669)</b>	<b>—</b>	<b>(7,150)</b>
<b>Non-Operating Revenues</b>										
Interest Income	23,808	—	120,221	167	111,360	37,483,634	1,648	20,606	51	2,005
Rents, Leases, and Franchises	—	—	—	—	—	3,988,931	47,018	199,325	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	106,572	—	2,110,750	—	—	—	13,897	187,395	—	—
Voter Approved Taxes	—	—	—	—	—	97,490,592	—	—	—	—
Property Assessments	1,643	—	235,519	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	871	—	815	—	—	—	223	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,377	—	16,229	—	—	600,324	97	925	—	—
Other Governmental Agencies	—	—	—	—	—	1,051,780	—	—	—	—
Other Non-Operating Revenues	—	—	858,528	—	—	405,218	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>134,271</b>	<b>—</b>	<b>3,342,062</b>	<b>167</b>	<b>111,360</b>	<b>141,020,479</b>	<b>62,883</b>	<b>408,251</b>	<b>51</b>	<b>2,005</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	326,971	1,139	767,406	134,856,479	—	18,281	—	—
Other Non-Operating Expenses	—	—	—	—	181,873	(976,427)	—	928	2,230	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$326,971</b>	<b>\$1,139</b>	<b>\$949,279</b>	<b>\$133,880,052</b>	<b>\$—</b>	<b>\$19,209</b>	<b>\$2,230</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>134,271</b>	<b>—</b>	<b>3,015,091</b>	<b>(972)</b>	<b>(837,919)</b>	<b>7,140,427</b>	<b>62,883</b>	<b>389,042</b>	<b>(2,179)</b>	<b>2,005</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>110,690</b>	<b>(538)</b>	<b>(264,353)</b>	<b>—</b>	<b>2,909,422</b>	<b>86,183,314</b>	<b>9,215</b>	<b>138,373</b>	<b>(2,179)</b>	<b>(5,145)</b>
Operating Transfers In	—	—	839,841	—	—	—	—	—	—	—
Operating Transfers Out	—	—	896,685	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$110,690</b>	<b>\$(538)</b>	<b>\$(321,197)</b>	<b>\$—</b>	<b>\$2,909,422</b>	<b>\$86,183,314</b>	<b>\$9,215</b>	<b>\$138,373</b>	<b>\$(2,179)</b>	<b>\$(5,145)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Midway Community Services District	Midway Heights County Water District	Millview County Water District	Miranda Community Services District	Mission Hills Community Services District	Mission Springs Water District	Modesto Irrigation District	Mojave Public Utility District	Mojave Water Agency	Mokelumne Acres Maintenance District (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$42,156	\$417,204	\$557,179	\$32,384	\$729,927	\$5,946,330	\$—	\$272,383	\$—	\$—
Business	—	—	124,443	11,500	—	313,742	—	222,859	—	—
Industrial	—	—	102,875	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	1,688,490	—	—	—
Sales for Resale	—	—	—	—	—	—	11,580,770	—	7,485,689	—
All Other Sales	1,361	—	50,073	3,320	—	414,991	2,021,664	45,300	4,686,264	—
Water Services	—	10,199	26,220	1,000	—	281,673	—	—	—	15,495
<b>Total Operating Revenues</b>	<b>43,517</b>	<b>427,403</b>	<b>860,790</b>	<b>48,204</b>	<b>729,927</b>	<b>6,956,736</b>	<b>15,290,924</b>	<b>540,542</b>	<b>12,171,953</b>	<b>15,495</b>
<b>Operating Expenses</b>										
Source of Supply	—	138,164	83,965	—	—	27,100	730,879	—	13,325,504	—
Pumping	—	—	—	10,793	188,751	1,985,221	1,092,422	403,292	—	50,568
Water Treatment	—	—	184,639	7,886	41,502	—	6,579,822	15,598	—	2,401
Administration and General	—	72,322	293,929	15,773	345,100	3,044,997	12,103,346	410,906	11,262,357	20,413
Customer Accounts	—	—	42,553	—	—	446,904	71,760	—	—	—
Transmission and Distribution	31,397	235,536	128,897	15,773	111,540	1,331,365	4,483,124	2,375	—	138,955
Depreciation and Amortization	8,034	60,862	175,499	6,206	210,378	2,232,089	3,341,471	122,010	21,370,216	—
Other Operating Expenses	—	—	—	1,293	—	122,903	150,264	—	—	21,780
<b>Total Operating Expenses</b>	<b>39,431</b>	<b>506,884</b>	<b>909,482</b>	<b>57,724</b>	<b>897,271</b>	<b>9,190,579</b>	<b>28,553,088</b>	<b>954,181</b>	<b>45,958,077</b>	<b>234,117</b>
<b>Operating Income (Loss)</b>	<b>4,086</b>	<b>(79,481)</b>	<b>(48,692)</b>	<b>(9,520)</b>	<b>(167,344)</b>	<b>(2,233,843)</b>	<b>(13,262,164)</b>	<b>(413,639)</b>	<b>(33,786,124)</b>	<b>(218,622)</b>
<b>Non-Operating Revenues</b>										
Interest Income	4,065	15,170	12,367	6,209	20,161	24,852	3,528	49,968	620,385	4,429
Rents, Leases, and Franchises	—	—	—	—	—	—	116,374	59,716	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	7,685	35,503	—	39,736	—	1,097,960	—	335,158	2,865,721	10,686
Voter Approved Taxes	—	—	—	—	—	—	—	—	29,236,310	—
Property Assessments	—	36,195	400,813	—	—	—	—	—	—	285,408
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(19)	—	720	—	—	—	3,211	—	10
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	8,622	—	—	—	—
State	106	349	—	1,166	—	14,770	—	3,605	1	132
Other Governmental Agencies	—	—	—	—	—	—	—	5,745	1,153,352	—
Other Non-Operating Revenues	—	—	6,528	—	—	238,000	704,247	—	—	—
<b>Total Non-Operating Revenues</b>	<b>11,856</b>	<b>87,198</b>	<b>419,708</b>	<b>47,831</b>	<b>20,161</b>	<b>1,384,204</b>	<b>824,149</b>	<b>457,403</b>	<b>33,875,769</b>	<b>300,665</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	25,096	110,841	—	—	17,119	—	—	4,259,926	—
Other Non-Operating Expenses	53,876	—	—	—	2,533	117,554	1,864,193	—	1,362,688	—
<b>Total Non-Operating Expenses</b>	<b>\$53,876</b>	<b>\$25,096</b>	<b>\$110,841</b>	<b>\$—</b>	<b>\$2,533</b>	<b>\$134,673</b>	<b>\$1,864,193</b>	<b>\$—</b>	<b>\$5,622,614</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(42,020)</b>	<b>62,102</b>	<b>308,867</b>	<b>47,831</b>	<b>17,628</b>	<b>1,249,531</b>	<b>(1,040,044)</b>	<b>457,403</b>	<b>28,253,155</b>	<b>300,665</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(37,934)</b>	<b>(17,379)</b>	<b>260,175</b>	<b>38,311</b>	<b>(149,716)</b>	<b>(984,312)</b>	<b>(14,302,208)</b>	<b>43,764</b>	<b>(5,532,969)</b>	<b>82,043</b>
Operating Transfers In	—	—	—	—	—	—	14,302,208	—	842,594	—
Operating Transfers Out	—	—	—	31,209	—	—	—	—	842,594	—
<b>Net Income (Loss)</b>	<b>\$(37,934)</b>	<b>\$(17,379)</b>	<b>\$260,175</b>	<b>\$7,102</b>	<b>\$(149,716)</b>	<b>\$(984,312)</b>	<b>\$—</b>	<b>\$43,764</b>	<b>\$(5,532,969)</b>	<b>\$82,043</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Mokelumne River Water and Power Authority	Montague Water Conservation District	Montara Sanitary District (San Mateo)	Monte Vista Water District	Montecito Water District	Monterey Park Tract Community Services District	Monterey Peninsula Water Management District	Morada Acres Maintenance District (San Joaquin)	Morada Estates Water Maintenance District (San Joaquin)	Morada Manor Water Maintenance (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$1,375,975	\$7,708,547	\$7,896,630	\$16,729	\$—	\$—	\$—	\$—
Business	—	—	—	5,307,828	459,481	—	—	—	—	—
Industrial	—	—	—	—	661,674	—	—	—	—	—
Irrigation	—	227,688	—	—	402,862	—	1,710,692	—	—	—
Sales for Resale	—	14,152	—	—	—	—	—	—	—	—
All Other Sales	—	—	38,042	—	8,675	—	—	—	—	—
Water Services	—	15,581	90,012	405,982	3,519,565	—	97,237	—	—	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>257,421</b>	<b>1,504,029</b>	<b>13,422,357</b>	<b>12,948,887</b>	<b>16,729</b>	<b>1,807,929</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	6,017,483	5,826,520	—	122,724	—	—	—
Pumping	—	54,255	88,916	2,300,073	272,086	—	—	2,711	8,966	2,302
Water Treatment	—	—	41,164	296,026	1,700,411	—	1,303,778	—	1,276	—
Administration and General	14,908	131,155	943,644	2,771,871	1,685,232	24,392	85,683	3,241	8,718	3,296
Customer Accounts	—	—	—	294,539	330,882	—	—	—	—	—
Transmission and Distribution	821,938	119,878	41,290	1,128,311	1,120,533	—	358,790	11,424	57,293	8,818
Depreciation and Amortization	—	—	814,045	2,001,768	1,327,182	—	1,571,703	—	—	—
Other Operating Expenses	—	—	120,703	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>836,846</b>	<b>305,288</b>	<b>2,049,762</b>	<b>14,810,071</b>	<b>12,262,846</b>	<b>24,392</b>	<b>3,442,678</b>	<b>17,376</b>	<b>76,253</b>	<b>14,416</b>
<b>Operating Income (Loss)</b>	<b>(836,846)</b>	<b>(47,867)</b>	<b>(545,733)</b>	<b>(1,387,714)</b>	<b>686,041</b>	<b>(7,663)</b>	<b>(1,634,749)</b>	<b>(17,376)</b>	<b>(76,253)</b>	<b>(14,416)</b>
<b>Non-Operating Revenues</b>										
Interest Income	18,430	9,271	10,584	89,978	80,436	289	65,768	576	2,213	521
Rents, Leases, and Franchises	—	—	—	23,926	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,629	127,349	880,554	—	—	—	2,027	6,615	6,697
Voter Approved Taxes	—	—	1,146,593	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	23,360	101,358	16,422
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1	—	79,980	—	—	—	2	6	6
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	28	11,864	13,728	—	—	—	25	81	82
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	97,787	184,565	74,676	1,526,640	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>18,430</b>	<b>108,716</b>	<b>1,480,955</b>	<b>1,162,842</b>	<b>1,607,076</b>	<b>289</b>	<b>65,768</b>	<b>25,990</b>	<b>110,273</b>	<b>23,728</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	880,698	177,490	507,337	—	64,931	—	—	—
Other Non-Operating Expenses	—	307,139	—	154,567	—	—	183,811	6,665	19,252	4,964
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$307,139</b>	<b>\$880,698</b>	<b>\$332,057</b>	<b>\$507,337</b>	<b>\$—</b>	<b>\$248,742</b>	<b>\$6,665</b>	<b>\$19,252</b>	<b>\$4,964</b>
<b>Non-Operating Income (Loss)</b>	<b>18,430</b>	<b>(198,423)</b>	<b>600,257</b>	<b>830,785</b>	<b>1,099,739</b>	<b>289</b>	<b>(182,974)</b>	<b>19,325</b>	<b>91,021</b>	<b>18,764</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(818,416)</b>	<b>(246,290)</b>	<b>54,524</b>	<b>(556,929)</b>	<b>1,785,780</b>	<b>(7,374)</b>	<b>(1,817,723)</b>	<b>1,949</b>	<b>14,768</b>	<b>4,348</b>
Operating Transfers In	—	—	—	—	—	—	—	4,100	10,000	5,000
Operating Transfers Out	—	—	—	—	—	—	—	4,100	10,000	5,000
<b>Net Income (Loss)</b>	<b>\$(818,416)</b>	<b>\$(246,290)</b>	<b>\$54,524</b>	<b>\$(556,929)</b>	<b>\$1,785,780</b>	<b>\$(7,374)</b>	<b>\$(1,817,723)</b>	<b>\$1,949</b>	<b>\$14,768</b>	<b>\$4,348</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Moulton-Niguel Water District	Mountain Gate Community Services District	Mountain House Community Services District	Muir Beach Community Services District	Municipal Water District of Orange County	Naglee Burk Irrigation District	Napa Berryessa Resort Improvement District	Needles Public Utility Authority	Nevada Irrigation District	New Stone Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$12,833,201	\$450,299	\$1,177,705	\$63,619	\$—	\$—	\$183,229	\$—	\$8,734,820	\$—
Business	4,600,058	24,472	—	11,550	—	—	—	—	1,733,684	—
Industrial	—	125,610	—	—	—	—	—	—	—	—
Irrigation	7,616,230	—	—	—	—	—	—	—	4,356,075	—
Sales for Resale	—	—	—	—	138,315,895	—	—	—	396,254	—
All Other Sales	35,334	409	—	18,750	—	—	—	1,473,971	1,007,367	—
Water Services	314,077	—	305,586	—	—	178,556	—	288,745	2,001,765	—
<b>Total Operating Revenues</b>	<b>25,398,900</b>	<b>600,790</b>	<b>1,483,291</b>	<b>93,919</b>	<b>138,315,895</b>	<b>178,556</b>	<b>183,229</b>	<b>1,762,716</b>	<b>18,229,965</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	22,051,242	—	353,311	—	133,314,548	—	—	—	6,495,470	—
Pumping	349,221	102,994	—	5,642	—	136,046	—	—	—	—
Water Treatment	—	18,287	1,376,681	8,676	—	—	67,407	—	2,660,679	—
Administration and General	9,515,324	603,731	—	71,839	6,062,164	273,405	53,784	1,270,432	7,058,482	—
Customer Accounts	322,685	—	—	—	—	—	96,482	—	—	—
Transmission and Distribution	4,267,727	23,408	—	—	—	93,180	44,166	—	3,799,631	—
Depreciation and Amortization	11,270,698	94,993	—	—	142,501	77,302	25,707	313,060	4,638,861	—
Other Operating Expenses	70,786	—	—	—	167,051	—	—	—	1,559,216	—
<b>Total Operating Expenses</b>	<b>47,847,683</b>	<b>843,413</b>	<b>1,729,992</b>	<b>86,157</b>	<b>139,686,264</b>	<b>579,933</b>	<b>287,546</b>	<b>1,583,492</b>	<b>26,212,339</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>(22,448,783)</b>	<b>(242,623)</b>	<b>(246,701)</b>	<b>7,762</b>	<b>(1,370,369)</b>	<b>(401,377)</b>	<b>(104,317)</b>	<b>179,224</b>	<b>(7,982,374)</b>	<b>—</b>
<b>Non-Operating Revenues</b>										
Interest Income	4,655,955	8,175	—	—	262,221	7,452	—	1,189	366,573	—
Rents, Leases, and Franchises	1,014,466	—	—	—	—	—	—	—	64,557	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	9,552,090	182,390	—	—	—	352,533	33,225	—	10,121,195	—
Voter Approved Taxes	2,660,134	—	—	—	—	—	—	—	108,113	—
Property Assessments	—	—	—	51,381	—	—	66,395	—	512,187	—
Special Assessments	—	—	—	—	—	—	420	—	—	—
Prior Year and Penalties	309,584	—	—	—	—	463	—	—	—	—
<b>Intergovernmental</b>										
Federal	186,982	150,000	—	—	—	—	—	—	—	—
State	83,883	1	—	—	—	4,782	152	—	106,312	—
Other Governmental Agencies	54,212	—	—	—	—	31,706	—	—	—	—
Other Non-Operating Revenues	825,281	11,549	—	—	226,997	—	—	—	366,288	—
<b>Total Non-Operating Revenues</b>	<b>19,342,587</b>	<b>352,115</b>	<b>—</b>	<b>51,381</b>	<b>489,218</b>	<b>396,936</b>	<b>100,192</b>	<b>1,189</b>	<b>11,645,225</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,110,791	—	1,543	—	—	—	3,500	468,103	762,362	—
Other Non-Operating Expenses	—	—	—	—	69,368	—	—	5,483	103,967	130
<b>Total Non-Operating Expenses</b>	<b>\$4,110,791</b>	<b>\$—</b>	<b>\$1,543</b>	<b>\$—</b>	<b>\$69,368</b>	<b>\$—</b>	<b>\$3,500</b>	<b>\$473,586</b>	<b>\$866,329</b>	<b>\$130</b>
<b>Non-Operating Income (Loss)</b>	<b>15,231,796</b>	<b>352,115</b>	<b>(1,543)</b>	<b>51,381</b>	<b>419,850</b>	<b>396,936</b>	<b>96,692</b>	<b>(472,397)</b>	<b>10,778,896</b>	<b>(130)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(7,216,987)</b>	<b>109,492</b>	<b>(248,244)</b>	<b>59,143</b>	<b>(950,519)</b>	<b>(4,441)</b>	<b>(7,625)</b>	<b>(293,173)</b>	<b>2,796,522</b>	<b>(130)</b>
Operating Transfers In	—	—	648,749	—	—	—	—	—	—	—
Operating Transfers Out	—	100,189	403,926	107,150	—	—	—	—	251,232	—
<b>Net Income (Loss)</b>	<b>\$(7,216,987)</b>	<b>\$9,303</b>	<b>\$(3,421)</b>	<b>\$(48,007)</b>	<b>\$(950,519)</b>	<b>\$(4,441)</b>	<b>\$(7,625)</b>	<b>\$(293,173)</b>	<b>\$2,545,290</b>	<b>\$(130)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Newell County Water District	Newhall County Water District	Nipomo Community Services District	North Bay Water District	North Coast County Water District	North Delta Water Agency	North Dos Palos Water District	North Edwards Water District	North Kern Water Storage District	North Marin Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$54,848	\$7,068,370	\$2,881,160	\$—	\$4,942,829	\$—	\$—	\$121,349	\$—	\$10,086,100
Business	—	588,112	—	—	525,648	—	3,129	—	—	—
Industrial	—	20,986	—	—	—	—	—	—	—	—
Irrigation	—	1,206,308	—	—	159,091	—	—	—	8,758,548	—
Sales for Resale	—	—	—	—	43,482	—	—	—	—	—
All Other Sales	—	607,555	27,342	—	443,254	—	—	6,309	—	—
Water Services	715	266,208	628,186	—	1,874,711	530,896	—	—	6,323,225	2,146,957
<b>Total Operating Revenues</b>	<b>55,563</b>	<b>9,757,539</b>	<b>3,536,688</b>	<b>—</b>	<b>7,989,015</b>	<b>530,896</b>	<b>3,129</b>	<b>127,658</b>	<b>15,081,773</b>	<b>12,233,057</b>
<b>Operating Expenses</b>										
Source of Supply	—	1,396,816	—	—	2,427,584	—	—	—	798,919	3,497,565
Pumping	43,931	1,368,530	433,017	—	239,403	—	—	13,559	6,079,758	298,583
Water Treatment	—	305,347	24,432	—	—	368,174	—	926	—	2,027,052
Administration and General	19,448	2,811,106	1,415,531	—	2,815,618	392,997	—	43,679	1,389,353	1,592,089
Customer Accounts	—	477,031	—	—	—	—	—	27,854	—	531,449
Transmission and Distribution	—	428,802	850,064	—	1,877,914	—	—	25,240	2,977,069	3,084,024
Depreciation and Amortization	11,228	2,659,680	588,519	—	809,034	—	—	22,533	800,000	2,618,799
Other Operating Expenses	—	491,657	—	—	—	—	183	—	—	1,889,895
<b>Total Operating Expenses</b>	<b>74,607</b>	<b>9,938,969</b>	<b>3,311,563</b>	<b>—</b>	<b>8,169,553</b>	<b>761,171</b>	<b>183</b>	<b>133,791</b>	<b>12,045,099</b>	<b>15,539,456</b>
<b>Operating Income (Loss)</b>	<b>(19,044)</b>	<b>(181,430)</b>	<b>225,125</b>	<b>—</b>	<b>(180,538)</b>	<b>(230,275)</b>	<b>2,946</b>	<b>(6,133)</b>	<b>3,036,674</b>	<b>(3,306,399)</b>
<b>Non-Operating Revenues</b>										
Interest Income	351	88,287	103,263	1,246	62,506	7,447	—	509	41,324	199,540
Rents, Leases, and Franchises	—	—	31,702	—	169,120	—	—	—	—	51,384
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	455,679	502,372	—	692,993	—	—	—	—	38,194
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	17,541
Property Assessments	—	—	—	—	—	—	—	47,979	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	856
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	4,241	4,373	—	2,998	—	—	—	—	391
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	584
Other Non-Operating Revenues	—	174,398	—	—	—	—	—	1,214	19,817	102,717
<b>Total Non-Operating Revenues</b>	<b>351</b>	<b>722,605</b>	<b>641,710</b>	<b>1,246</b>	<b>927,617</b>	<b>7,447</b>	<b>—</b>	<b>49,702</b>	<b>61,141</b>	<b>411,207</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	222,240	170,136	—	11,810	—	1,157	—	—	513,763
Other Non-Operating Expenses	—	214,244	—	525	296,004	—	2,238	—	—	198,284
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$436,484</b>	<b>\$170,136</b>	<b>\$525</b>	<b>\$307,814</b>	<b>\$—</b>	<b>\$3,395</b>	<b>\$—</b>	<b>\$—</b>	<b>\$712,047</b>
<b>Non-Operating Income (Loss)</b>	<b>351</b>	<b>286,121</b>	<b>471,574</b>	<b>721</b>	<b>619,803</b>	<b>7,447</b>	<b>(3,395)</b>	<b>49,702</b>	<b>61,141</b>	<b>(300,840)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(18,693)</b>	<b>104,691</b>	<b>696,699</b>	<b>721</b>	<b>439,265</b>	<b>(222,828)</b>	<b>(449)</b>	<b>43,569</b>	<b>3,097,815</b>	<b>(3,607,239)</b>
Operating Transfers In	—	—	13,948	—	—	—	—	—	—	—
Operating Transfers Out	—	70,904	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(18,693)</b>	<b>\$33,787</b>	<b>\$710,647</b>	<b>\$721</b>	<b>\$439,265</b>	<b>\$(222,828)</b>	<b>\$(449)</b>	<b>\$43,569</b>	<b>\$3,097,815</b>	<b>\$(3,607,239)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	North of the River Municipal Water District	North San Joaquin Water Conservation District	North Tahoe Public Utility District	North Yuba Water District	Northstar Community Services District	Oak Flat Water District	Oakdale Irrigation District	Oakwood Lake Water District	Occidental Community Services District	Oceano Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$3,127,859	\$—	\$3,832,419	\$249,682	\$786,211	\$—	\$219,280	\$—	\$86,866	\$1,531,440
Business	476,110	—	—	—	234,985	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	56,266	—	140,712	1,183,770	—	—	—
Sales for Resale	1,298,597	—	—	102,160	—	—	8,564,635	—	—	—
All Other Sales	1,208	—	—	29,380	—	—	—	—	—	122,267
Water Services	65,350	627,877	1,969	—	107,881	146,816	356,969	727,388	—	239,376
<b>Total Operating Revenues</b>	<b>4,969,124</b>	<b>627,877</b>	<b>3,834,388</b>	<b>437,488</b>	<b>1,129,077</b>	<b>287,528</b>	<b>10,324,654</b>	<b>727,388</b>	<b>86,866</b>	<b>1,893,083</b>
<b>Operating Expenses</b>										
Source of Supply	3,505,725	—	—	32,546	—	254,123	—	—	—	1,001,160
Pumping	582,708	295,663	—	—	—	—	—	—	—	11,354
Water Treatment	—	—	—	138,321	—	—	—	—	—	—
Administration and General	1,026,992	345,248	282,000	488,190	1,177,623	63,164	6,018,898	307,227	68,488	581,374
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	654,788	—	1,552,668	154,593	—	—	5,690,700	272,768	—	—
Depreciation and Amortization	503,550	25,336	651,525	134,928	235,665	—	1,860,034	223,733	—	136,007
Other Operating Expenses	963	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>6,274,726</b>	<b>666,247</b>	<b>2,486,193</b>	<b>948,578</b>	<b>1,413,288</b>	<b>317,287</b>	<b>13,569,632</b>	<b>803,728</b>	<b>68,488</b>	<b>1,729,895</b>
<b>Operating Income (Loss)</b>	<b>(1,305,602)</b>	<b>(38,370)</b>	<b>1,348,195</b>	<b>(511,090)</b>	<b>(284,211)</b>	<b>(29,759)</b>	<b>(3,244,978)</b>	<b>(76,340)</b>	<b>18,378</b>	<b>163,188</b>
<b>Non-Operating Revenues</b>										
Interest Income	15,895	1,237	18,745	6,983	11,524	2,374	304,318	98	1,596	720
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	31,334
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	530,861	239,168	—	302,266	—	—	2,075,232	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	65,009	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,402	54	—	27,772	—	—	25,508	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	206,831	—	348,008	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>757,989</b>	<b>240,459</b>	<b>366,753</b>	<b>402,030</b>	<b>11,524</b>	<b>2,374</b>	<b>2,405,058</b>	<b>98</b>	<b>1,596</b>	<b>32,054</b>
<b>Non-Operating Expenses</b>										
Interest Expense	9,149	—	74,788	29,204	—	—	1,330,279	—	—	13,845
Other Non-Operating Expenses	—	—	1,400	—	—	—	20,497	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$9,149</b>	<b>\$—</b>	<b>\$76,188</b>	<b>\$29,204</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,350,776</b>	<b>\$—</b>	<b>\$—</b>	<b>\$13,845</b>
<b>Non-Operating Income (Loss)</b>	<b>748,840</b>	<b>240,459</b>	<b>290,565</b>	<b>372,826</b>	<b>11,524</b>	<b>2,374</b>	<b>1,054,282</b>	<b>98</b>	<b>1,596</b>	<b>18,209</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(556,762)</b>	<b>202,089</b>	<b>1,638,760</b>	<b>(138,264)</b>	<b>(272,687)</b>	<b>(27,385)</b>	<b>(2,190,696)</b>	<b>(76,242)</b>	<b>19,974</b>	<b>181,397</b>
Operating Transfers In	—	—	—	—	—	—	6,500,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(556,762)</b>	<b>\$202,089</b>	<b>\$1,638,760</b>	<b>\$(138,264)</b>	<b>\$(272,687)</b>	<b>\$(27,385)</b>	<b>\$4,309,304</b>	<b>\$(76,242)</b>	<b>\$19,974</b>	<b>\$181,397</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Ojai Basin Groundwater Management Agency	Olcese Water District	Olivehurst Public Utility District	Olivenhain Municipal Water District	Omochumne - Hartnell Water District	Orange County Water District	Orange Cove Irrigation District	Orchard Dale Water District	Orick Community Services District	Orland-Artois Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$1,761,621	\$16,552,982	\$—	\$—	\$—	\$1,707,469	\$64,307	\$—
Business	—	510,642	34,965	1,279,039	—	—	—	—	11,296	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	4,390,272	—	—	2,014,175	—	—	2,100,439
Sales for Resale	—	—	—	—	—	—	2,468,200	—	—	—
All Other Sales	—	78	—	2,480,850	—	—	—	—	—	—
Water Services	48,972	—	—	9,644,467	—	83,794,246	1,970,703	1,741,827	3,492	143,782
<b>Total Operating Revenues</b>	<b>48,972</b>	<b>510,720</b>	<b>1,796,586</b>	<b>34,347,610</b>	<b>—</b>	<b>83,794,246</b>	<b>6,453,078</b>	<b>3,449,296</b>	<b>79,095</b>	<b>2,244,221</b>
<b>Operating Expenses</b>										
Source of Supply	—	59,361	—	16,174,616	80,143	10,892,330	2,418,137	974,936	—	1,371,189
Pumping	—	328,959	—	253,414	—	20,253,059	357,219	67,760	6,093	—
Water Treatment	—	—	—	2,915,180	—	19,005,905	—	38,501	425	—
Administration and General Customer Accounts	50,207	46,659	1,806,605	3,880,215	39,100	13,127,159	593,712	1,631,030	24,697	144,291
Transmission and Distribution	—	50,939	—	3,265,816	—	—	329,110	189,065	—	680,284
Depreciation and Amortization	97	63,000	487,382	8,778,255	—	32,878,812	647,078	240,786	21,759	13,399
Other Operating Expenses	—	—	—	—	—	—	44,862	—	—	—
<b>Total Operating Expenses</b>	<b>50,304</b>	<b>548,918</b>	<b>2,293,987</b>	<b>36,474,867</b>	<b>119,243</b>	<b>96,157,265</b>	<b>4,390,118</b>	<b>3,183,687</b>	<b>74,751</b>	<b>2,209,163</b>
<b>Operating Income (Loss)</b>	<b>(1,332)</b>	<b>(38,198)</b>	<b>(497,401)</b>	<b>(2,127,257)</b>	<b>(119,243)</b>	<b>(12,363,019)</b>	<b>2,062,960</b>	<b>265,609</b>	<b>4,344</b>	<b>35,058</b>
<b>Non-Operating Revenues</b>										
Interest Income	177	1,769	29,098	299,015	2,497	5,023,504	145,094	25,867	1,629	15,572
Rents, Leases, and Franchises	—	—	37,266	—	—	1,093,508	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	2,838,881	100,081	18,584,339	27,781	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	5,250	—	—	—	—	—	—	—	575,129
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	134,238	—	—	—	—	—
State	—	—	100,000	27,543	46,995	148,662	—	—	—	—
Other Governmental Agencies	—	—	—	428,793	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	123,206	811,782	778	1,131,050	662,306	—	—	77,407
<b>Total Non-Operating Revenues</b>	<b>177</b>	<b>7,019</b>	<b>289,570</b>	<b>4,406,014</b>	<b>284,589</b>	<b>25,981,063</b>	<b>835,181</b>	<b>25,867</b>	<b>1,629</b>	<b>668,108</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,252	61,882	1,474,078	—	15,974,288	464,766	3,073	2,375	—
Other Non-Operating Expenses	—	—	136,919	193,112	—	—	14,278	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$2,252</b>	<b>\$198,801</b>	<b>\$1,667,190</b>	<b>\$—</b>	<b>\$15,974,288</b>	<b>\$479,044</b>	<b>\$3,073</b>	<b>\$2,375</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>177</b>	<b>4,767</b>	<b>90,769</b>	<b>2,738,824</b>	<b>284,589</b>	<b>10,006,775</b>	<b>356,137</b>	<b>22,794</b>	<b>(746)</b>	<b>668,108</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,155)</b>	<b>(33,431)</b>	<b>(406,632)</b>	<b>611,567</b>	<b>165,346</b>	<b>(2,356,244)</b>	<b>2,419,097</b>	<b>288,403</b>	<b>3,598</b>	<b>703,166</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,155)</b>	<b>\$(33,431)</b>	<b>\$(406,632)</b>	<b>\$611,567</b>	<b>\$165,346</b>	<b>\$(2,356,244)</b>	<b>\$2,419,097</b>	<b>\$288,403</b>	<b>\$3,598</b>	<b>\$703,166</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Orleans Community Services District	Oro Loma Water District	Orosi Public Utility District	Otay Water District	Pacheco Pass Water District	Pacheco Water District	Pacific Reefs Water District	Padre Dam Municipal Water District	Pajaro/Sunny Mesa Community Services District	Palm Ranch Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$53,165	\$—	\$451,074	\$32,308,996	\$—	\$—	\$6,241	\$14,368,732	\$1,022,663	\$896,288
Business	—	—	—	11,107,201	—	—	—	4,550,102	101,686	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	38,498	27,324	—	10,952,013	—	1,383,357	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	80,811	—	—
All Other Sales	—	—	40,300	3,399,305	—	—	—	32,263	50,327	29,012
Water Services	—	—	—	969,196	289	208,730	—	10,298,011	—	—
<b>Total Operating Revenues</b>	<b>91,663</b>	<b>27,324</b>	<b>491,374</b>	<b>58,736,711</b>	<b>289</b>	<b>1,592,087</b>	<b>6,241</b>	<b>29,329,919</b>	<b>1,174,676</b>	<b>925,300</b>
<b>Operating Expenses</b>										
Source of Supply	—	3,606	—	29,230,074	—	839,578	—	12,036,673	—	40,224
Pumping	10,386	—	120,903	2,494,322	—	—	3,415	1,330,013	—	215,439
Water Treatment	8,708	—	7,179	1,533,990	—	—	485	—	24,740	47,017
Administration and General	56,175	834	345,948	17,750,713	25,622	424,757	2,289	8,540,293	1,405,718	260,093
Customer Accounts	—	—	—	—	—	—	—	1,346,885	—	—
Transmission and Distribution	14,527	—	—	1,656,485	—	383,865	—	1,903,380	—	322,454
Depreciation and Amortization	28,868	2,959	149,704	12,495,217	—	109,370	—	4,493,340	118,439	132,305
Other Operating Expenses	—	5,000	—	4,424,046	—	—	30,885	522,247	—	28,668
<b>Total Operating Expenses</b>	<b>118,664</b>	<b>12,399</b>	<b>623,734</b>	<b>69,584,847</b>	<b>25,622</b>	<b>1,757,570</b>	<b>37,074</b>	<b>30,172,831</b>	<b>1,548,897</b>	<b>1,046,200</b>
<b>Operating Income (Loss)</b>	<b>(27,001)</b>	<b>14,925</b>	<b>(132,360)</b>	<b>(10,848,136)</b>	<b>(25,333)</b>	<b>(165,483)</b>	<b>(30,833)</b>	<b>(842,912)</b>	<b>(374,221)</b>	<b>(120,900)</b>
<b>Non-Operating Revenues</b>										
Interest Income	153	—	8,362	1,323,844	8	44,981	20	497,426	29,522	18,446
Rents, Leases, and Franchises	1,175	—	2,930	1,083,988	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	7,392	—	58,524	2,889,935	35,327	—	—	2,440,687	—	38,214
Voter Approved Taxes	—	—	—	559,652	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	124,730	11,767	—	275,226	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	129,919	97	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	123	—	216	34,395	79	—	—	32,600	—	420
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	1,837,027	—	—	—	—	275,000	—
<b>Total Non-Operating Revenues</b>	<b>8,843</b>	<b>—</b>	<b>70,032</b>	<b>7,858,760</b>	<b>35,511</b>	<b>169,711</b>	<b>11,787</b>	<b>2,970,713</b>	<b>579,748</b>	<b>57,080</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,566	—	1,010	2,386,955	—	48,656	—	2,042,434	115,098	51,845
Other Non-Operating Expenses	—	—	—	546,867	—	—	—	97	14,691	—
<b>Total Non-Operating Expenses</b>	<b>\$4,566</b>	<b>\$—</b>	<b>\$1,010</b>	<b>\$2,933,822</b>	<b>\$—</b>	<b>\$48,656</b>	<b>\$—</b>	<b>\$2,042,531</b>	<b>\$129,789</b>	<b>\$51,845</b>
<b>Non-Operating Income (Loss)</b>	<b>4,277</b>	<b>—</b>	<b>69,022</b>	<b>4,924,938</b>	<b>35,511</b>	<b>121,055</b>	<b>11,787</b>	<b>928,182</b>	<b>449,959</b>	<b>5,235</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(22,724)</b>	<b>14,925</b>	<b>(63,338)</b>	<b>(5,923,198)</b>	<b>10,178</b>	<b>(44,428)</b>	<b>(19,046)</b>	<b>85,270</b>	<b>75,738</b>	<b>(115,665)</b>
Operating Transfers In	—	—	—	—	—	—	—	287,535	—	—
Operating Transfers Out	—	—	—	—	—	—	—	49,518	—	—
<b>Net Income (Loss)</b>	<b>\$(22,724)</b>	<b>\$14,925</b>	<b>\$(63,338)</b>	<b>\$(5,923,198)</b>	<b>\$10,178</b>	<b>\$(44,428)</b>	<b>\$(19,046)</b>	<b>\$323,287</b>	<b>\$75,738</b>	<b>\$(115,665)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Palmdale Water District	Palmer Creek Community Services District	Palo Verde County Water District	Palo Verde Irrigation District	Panoche Water District	Paradise Irrigation District	Paskenta Community Services District	Patterson Tract Community Service District	Patterson Water District	Pauma Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$16,924,035	\$63,470	\$91,029	\$—	\$103,634	\$5,311,882	\$27,436	\$61,863	\$—	\$—
Business	2,395,640	—	15,216	—	—	301,471	1,016	—	—	—
Industrial	—	—	—	—	—	—	2,032	—	—	—
Irrigation	—	—	—	5,208,039	8,345,937	33,214	—	—	1,607,566	—
Sales for Resale	—	—	—	—	—	198,141	—	—	—	—
All Other Sales	1,968,230	1,138	1,074	—	3,643,685	96,194	6,097	—	1,519,429	—
Water Services	—	300	100	59,856	935,773	131,418	—	—	—	—
<b>Total Operating Revenues</b>	<b>21,287,905</b>	<b>64,908</b>	<b>107,419</b>	<b>5,267,895</b>	<b>13,029,029</b>	<b>6,072,320</b>	<b>36,581</b>	<b>61,863</b>	<b>3,126,995</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	3,484,933	—	—	—	8,911,678	199,452	—	—	156,207	—
Pumping	4,047,082	—	—	—	—	67,895	5,533	7,246	521,054	—
Water Treatment	2,871,900	—	10,603	—	—	1,004,986	—	2,712	—	—
Administration and General Customer Accounts	7,976,985	33,379	101,983	2,945,480	1,891,584	1,596,810	4,213	19,393	806,985	3,455
Transmission and Distribution	34,769	5,237	—	2,990,371	1,751,190	1,248,094	15,332	19,832	746,806	—
Depreciation and Amortization	7,289,091	67,715	51,725	845,136	721,573	1,595,976	15,429	974	482,326	—
Other Operating Expenses	—	14,715	—	9,971	—	7,365	617	—	—	9,092
<b>Total Operating Expenses</b>	<b>25,704,760</b>	<b>121,046</b>	<b>164,311</b>	<b>6,790,958</b>	<b>13,276,025</b>	<b>5,720,578</b>	<b>41,124</b>	<b>50,157</b>	<b>2,713,378</b>	<b>12,547</b>
<b>Operating Income (Loss)</b>	<b>(4,416,855)</b>	<b>(56,138)</b>	<b>(56,892)</b>	<b>(1,523,063)</b>	<b>(246,996)</b>	<b>351,742</b>	<b>(4,543)</b>	<b>11,706</b>	<b>413,617</b>	<b>(12,547)</b>
<b>Non-Operating Revenues</b>										
Interest Income	48,183	3,237	13	17,364	50,946	157,501	1,600	2,343	54,747	58
Rents, Leases, and Franchises	93,010	—	—	19,130	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	2,734,619	—	2,505	—	—	260,250	390	—	—	15,415
Voter Approved Taxes	3,241,492	—	—	—	—	192,836	—	—	—	—
Property Assessments	—	19,432	—	704,001	295,059	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	17,750	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	234,944	—	—	—	—	—	—	—
State	15,557	—	30	—	—	4,500	7	—	—	10
Other Governmental Agencies	—	—	—	592,357	—	1,335,466	—	—	—	—
Other Non-Operating Revenues	108,640	4,681	—	2,582	71,132	90,369	—	—	17,863	—
<b>Total Non-Operating Revenues</b>	<b>6,241,501</b>	<b>27,350</b>	<b>237,492</b>	<b>1,353,184</b>	<b>417,137</b>	<b>2,040,922</b>	<b>1,997</b>	<b>2,343</b>	<b>72,610</b>	<b>15,483</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,632,385	17,592	7,470	28,123	127,199	484,539	1,364	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$2,632,385</b>	<b>\$17,592</b>	<b>\$7,470</b>	<b>\$28,123</b>	<b>\$127,199</b>	<b>\$484,539</b>	<b>\$1,364</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>3,609,116</b>	<b>9,758</b>	<b>230,022</b>	<b>1,325,061</b>	<b>289,938</b>	<b>1,556,383</b>	<b>633</b>	<b>2,343</b>	<b>72,610</b>	<b>15,483</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(807,739)</b>	<b>(46,380)</b>	<b>173,130</b>	<b>(198,002)</b>	<b>42,942</b>	<b>1,908,125</b>	<b>(3,910)</b>	<b>14,049</b>	<b>486,227</b>	<b>2,936</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(807,739)</b>	<b>\$(46,380)</b>	<b>\$173,130</b>	<b>\$(198,002)</b>	<b>\$42,942</b>	<b>\$1,908,125</b>	<b>\$(3,910)</b>	<b>\$14,049</b>	<b>\$486,227</b>	<b>\$2,936</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Perris Public Utility Authority	Phelan Pinon Hill Community Services District	Phillipsville Community Services District	Pico Rivera Water Authority	Pico Water District	Pine Cove Water District	Pine Grove Community Services District	Pinedale County Water District	Pinyon Pines County Water District	Pixley Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$568,778	\$2,016,946	\$32,231	\$5,148,837	\$1,421,979	\$353,973	\$286,548	\$712,045	\$44,443	\$—
Business	—	202,504	—	—	763,644	19,564	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	1,040,532
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	305,581	240,211	—	250	7,380	—	250,000
Water Services	—	1,421,298	—	193,333	319,657	82,597	—	43,004	6,362	43,262
<b>Total Operating Revenues</b>	<b>568,778</b>	<b>3,640,748</b>	<b>32,231</b>	<b>5,647,751</b>	<b>2,745,491</b>	<b>456,134</b>	<b>286,798</b>	<b>762,429</b>	<b>50,805</b>	<b>1,333,794</b>
<b>Operating Expenses</b>										
Source of Supply	—	228,683	—	1,575,745	641,342	25,153	63,885	—	798	1,543,528
Pumping	—	1,313,039	3,291	286,799	370,761	48,067	—	191,981	—	—
Water Treatment	—	—	1,548	—	78,020	4,327	6,216	4,725	509	—
Administration and General	213,326	564,983	17,859	2,535,090	1,076,790	334,979	103,881	728,490	44,648	789,678
Customer Accounts	—	—	1,916	172,326	264,512	—	—	—	—	—
Transmission and Distribution	429,016	1,317,839	1,262	286,799	115,168	82,669	138,077	6,234	—	512,401
Depreciation and Amortization	160,192	1,058,281	—	697,425	436,467	93,524	55,827	91,181	—	216,309
Other Operating Expenses	—	—	—	—	—	—	—	—	5,452	—
<b>Total Operating Expenses</b>	<b>802,534</b>	<b>4,482,825</b>	<b>25,876</b>	<b>5,554,184</b>	<b>2,983,060</b>	<b>588,719</b>	<b>367,886</b>	<b>1,022,611</b>	<b>51,407</b>	<b>3,061,916</b>
<b>Operating Income (Loss)</b>	<b>(233,756)</b>	<b>(842,077)</b>	<b>6,355</b>	<b>93,567</b>	<b>(237,569)</b>	<b>(132,585)</b>	<b>(81,088)</b>	<b>(260,182)</b>	<b>(602)</b>	<b>(1,728,122)</b>
<b>Non-Operating Revenues</b>										
Interest Income	561	147,916	265	2,587,359	45,825	1,217	2,102	653	—	82,459
Rents, Leases, and Franchises	—	—	—	—	18,075	146,420	—	—	—	600
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	114,330	—	—	—	390,552
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	37,307	—	—	778,737
Special Assessments	—	219,623	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	14,631	58	—	—	—	—	—	—	4,824
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	525	—	—	—	3,382
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	405,700	—	—	—	—	18,016	—	—	40,823
<b>Total Non-Operating Revenues</b>	<b>561</b>	<b>787,870</b>	<b>323</b>	<b>2,587,359</b>	<b>63,900</b>	<b>262,492</b>	<b>57,425</b>	<b>653</b>	<b>—</b>	<b>1,301,377</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	127,200	—	3,229,778	—	2,921	—	—	—	19,467
Other Non-Operating Expenses	—	10,341	—	—	2,164	600	—	—	—	79,862
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$137,541</b>	<b>\$—</b>	<b>\$3,229,778</b>	<b>\$2,164</b>	<b>\$3,521</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$99,329</b>
<b>Non-Operating Income (Loss)</b>	<b>561</b>	<b>650,329</b>	<b>323</b>	<b>(642,419)</b>	<b>61,736</b>	<b>258,971</b>	<b>57,425</b>	<b>653</b>	<b>—</b>	<b>1,202,048</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(233,195)</b>	<b>(191,748)</b>	<b>6,678</b>	<b>(548,852)</b>	<b>(175,833)</b>	<b>126,386</b>	<b>(23,663)</b>	<b>(259,529)</b>	<b>(602)</b>	<b>(526,074)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(233,195)</b>	<b>\$(191,748)</b>	<b>\$6,678</b>	<b>\$(548,852)</b>	<b>\$(175,833)</b>	<b>\$126,386</b>	<b>\$(23,663)</b>	<b>\$(259,529)</b>	<b>\$(602)</b>	<b>\$(526,074)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Pixley Public Utility District	Placer County Water Agency	Planada Community Services District	Pleasant Valley County Water District	Pleasant Valley Water District	Plumas Eureka Community Services District	Ponderosa Community Services District	Poplar Community Service District	Porterville Irrigation District	Potter Valley Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$307,934	\$15,620,195	\$474,715	\$—	\$—	\$191,156	\$68,325	\$206,104	\$—	\$—
Business	—	7,184,737	—	—	—	—	—	—	—	—
Industrial	—	354,022	—	—	—	—	—	—	—	—
Irrigation	—	1,229,329	—	2,508,780	—	—	—	—	308,350	71,099
Sales for Resale	—	5,654,548	—	—	—	—	—	—	—	—
All Other Sales	—	2,179,959	—	—	—	104,139	—	—	565,085	—
Water Services	278,353	23,891,446	—	—	—	—	—	—	11,943	54,931
<b>Total Operating Revenues</b>	<b>586,287</b>	<b>56,114,236</b>	<b>474,715</b>	<b>2,508,780</b>	<b>—</b>	<b>295,295</b>	<b>68,325</b>	<b>206,104</b>	<b>885,378</b>	<b>126,030</b>
<b>Operating Expenses</b>										
Source of Supply	—	556,381	442,791	1,920,456	—	—	—	—	1,289,947	13,109
Pumping	—	924,010	—	258,111	—	67,918	7,423	65,147	—	869
Water Treatment	—	5,045,678	—	—	—	19,168	—	10,107	—	—
Administration and General	79,387	6,205,238	24,540	370,829	18,170	98,445	2,857	120,061	350,838	59,496
Customer Accounts	46,412	3,662,276	—	—	—	—	—	—	—	—
Transmission and Distribution	137,798	8,955,010	—	130,096	—	51,116	66,285	—	195,192	239,048
Depreciation and Amortization	15,890	16,502,832	77,868	168,041	—	37,083	10,618	34,186	6,343	33,160
Other Operating Expenses	—	1,984,077	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>279,487</b>	<b>43,835,502</b>	<b>545,199</b>	<b>2,847,533</b>	<b>18,170</b>	<b>273,730</b>	<b>87,183</b>	<b>229,501</b>	<b>1,842,320</b>	<b>345,682</b>
<b>Operating Income (Loss)</b>	<b>306,800</b>	<b>12,278,734</b>	<b>(70,484)</b>	<b>(338,753)</b>	<b>(18,170)</b>	<b>21,565</b>	<b>(18,858)</b>	<b>(23,397)</b>	<b>(956,942)</b>	<b>(219,652)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,534	3,314,553	1,230	29,350	—	2,292	1,261	7,022	7,125	18,619
Rents, Leases, and Franchises	—	—	3,270	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	614,586	—	168,648	—	—	—	—	—	301,534
Voter Approved Taxes	—	—	—	108,789	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	466,669	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	6,448	—	—	—	—	4,774	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	38,070	—	2,084	—	—	—	—	—	3,038
Other Governmental Agencies	—	7,491,378	—	6,019	—	—	—	—	—	—
Other Non-Operating Revenues	33,380	1,049,638	—	8,719	—	—	—	53	12,601	—
<b>Total Non-Operating Revenues</b>	<b>35,914</b>	<b>12,508,225</b>	<b>4,500</b>	<b>330,057</b>	<b>—</b>	<b>2,292</b>	<b>1,261</b>	<b>7,075</b>	<b>491,169</b>	<b>323,191</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	4,302,978	235	—	—	—	—	5,742	—	—
Other Non-Operating Expenses	—	711,491	—	—	—	—	—	1,738	4,913	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$5,014,469</b>	<b>\$235</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,480</b>	<b>\$4,913</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>35,914</b>	<b>7,493,756</b>	<b>4,265</b>	<b>330,057</b>	<b>—</b>	<b>2,292</b>	<b>1,261</b>	<b>(405)</b>	<b>486,256</b>	<b>323,191</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>342,714</b>	<b>19,772,490</b>	<b>(66,219)</b>	<b>(8,696)</b>	<b>(18,170)</b>	<b>23,857</b>	<b>(17,597)</b>	<b>(23,802)</b>	<b>(470,686)</b>	<b>103,539</b>
Operating Transfers In	—	704,234	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$342,714</b>	<b>\$20,476,724</b>	<b>\$(66,219)</b>	<b>\$(8,696)</b>	<b>\$(18,170)</b>	<b>\$23,857</b>	<b>\$(17,597)</b>	<b>\$(23,802)</b>	<b>\$(470,686)</b>	<b>\$103,539</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Princeton - Codora - Glenn Irrigation District	Princeton Water Works District (Colusa)	Proberta Water District	Provident Irrigation District	Puente Basin Water Agency	Purissima Hills Water District	Quail Valley Water District	Quartz Hill Water District	Questhaven Municipal Water District	Quincy Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$39,379	\$—	\$—	\$—	\$2,885,030	\$47,366	\$2,426,783	\$1,650	\$—
Business	—	—	—	—	—	184,465	—	213,600	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	869,110	—	49,937	995,880	—	—	—	136,779	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	7,699	—	—	—	456,514	4,200	605,974
Water Services	123,200	—	30,350	28,671	39,487	571,781	8,305	151,859	—	—
<b>Total Operating Revenues</b>	<b>992,310</b>	<b>39,379</b>	<b>80,287</b>	<b>1,032,250</b>	<b>39,487</b>	<b>3,641,276</b>	<b>55,671</b>	<b>3,385,535</b>	<b>5,850</b>	<b>605,974</b>
<b>Operating Expenses</b>										
Source of Supply	191,992	—	20,294	308,521	—	1,519,378	—	1,335,869	—	60,708
Pumping	75,290	5,646	1,366	183,661	—	227,844	59,881	186,459	950	—
Water Treatment	—	4,322	—	—	—	16,724	—	—	182	—
Administration and General Customer Accounts	387,348	14,488	27,426	211,545	39,487	932,514	40,809	1,947,550	1,622	185,024
Transmission and Distribution	616,899	—	—	411,140	—	1,074,858	—	68,904	—	73,884
Depreciation and Amortization	114,000	—	9,250	110,000	—	597,856	—	615,326	—	302,511
Other Operating Expenses	—	—	30,110	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,385,529</b>	<b>24,456</b>	<b>88,446</b>	<b>1,224,867</b>	<b>39,487</b>	<b>4,451,949</b>	<b>100,690</b>	<b>4,154,108</b>	<b>2,754</b>	<b>626,332</b>
<b>Operating Income (Loss)</b>	<b>(393,219)</b>	<b>14,923</b>	<b>(8,159)</b>	<b>(192,617)</b>	<b>—</b>	<b>(810,673)</b>	<b>(45,019)</b>	<b>(768,573)</b>	<b>3,096</b>	<b>(20,358)</b>
<b>Non-Operating Revenues</b>										
Interest Income	13,387	1,537	7,131	34,875	—	9,038	1,110	281,708	—	3,413
Rents, Leases, and Franchises	—	—	—	—	—	170,758	—	56,026	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	219,899	3,024	—	18,665	—	549,216	35,201	307,794	—	54,145
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	254,192	—	—
Prior Year and Penalties	—	—	—	—	—	—	134	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,000	26	—	350	—	3,702	375	2,840	—	328
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	2,100	—	—	—	73,545	—	—
<b>Total Non-Operating Revenues</b>	<b>234,286</b>	<b>4,587</b>	<b>7,131</b>	<b>55,990</b>	<b>—</b>	<b>732,714</b>	<b>36,820</b>	<b>976,105</b>	<b>—</b>	<b>57,886</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,425	—	—	—	1,678	—	33,995	—	—
Other Non-Operating Expenses	—	—	—	4,900	—	—	569	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$2,425</b>	<b>\$—</b>	<b>\$4,900</b>	<b>\$—</b>	<b>\$1,678</b>	<b>\$569</b>	<b>\$33,995</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>234,286</b>	<b>2,162</b>	<b>7,131</b>	<b>51,090</b>	<b>—</b>	<b>731,036</b>	<b>36,251</b>	<b>942,110</b>	<b>—</b>	<b>57,886</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(158,933)</b>	<b>17,085</b>	<b>(1,028)</b>	<b>(141,527)</b>	<b>—</b>	<b>(79,637)</b>	<b>(8,768)</b>	<b>173,537</b>	<b>3,096</b>	<b>37,528</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(158,933)</b>	<b>\$17,085</b>	<b>\$(1,028)</b>	<b>\$(141,527)</b>	<b>\$—</b>	<b>\$(79,637)</b>	<b>\$(8,768)</b>	<b>\$173,537</b>	<b>\$3,096</b>	<b>\$37,528</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Rabb Park Community Services District	Rainbow Municipal Water District	Rains Creek Water District	Raisin City Water District	Ramirez Water District	Ramona Municipal Water District	Rancho California Water District	Rancho Murieta Community Services District	Rancho San Joaquin Maintenance District (San Joaquin)	Rand Communities Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$61,392	\$8,027,609	\$62,283	\$—	\$—	\$5,419,776	\$24,060,956	\$1,189,176	\$—	\$175,671
Business	—	—	—	—	—	857,637	—	164,162	—	—
Industrial	—	2,028,596	—	—	—	—	—	—	—	—
Irrigation	—	9,748,267	—	—	339,600	2,000,927	11,159,360	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	5,658,695	—	—	447,693	4,223,934	—	7,610	—	1,873
Water Services	6,920	2,203,288	30,734	38,457	—	—	15,657,882	32,703	—	—
<b>Total Operating Revenues</b>	<b>68,312</b>	<b>27,666,455</b>	<b>93,017</b>	<b>38,457</b>	<b>787,293</b>	<b>12,502,274</b>	<b>50,878,198</b>	<b>1,393,651</b>	<b>—</b>	<b>177,544</b>
<b>Operating Expenses</b>										
Source of Supply	7,599	18,306,160	—	—	—	6,283,848	31,811,905	117,774	—	—
Pumping	10,067	374,867	—	—	135,930	1,661,092	3,451,085	—	4,128	73,646
Water Treatment	—	—	—	—	—	607,563	2,046,557	472,769	327	—
Administration and General	6,673	2,963,375	59,297	23,342	119,508	2,593,169	7,641,100	641,974	6,872	145,302
Customer Accounts	—	249,837	—	—	—	—	—	—	—	—
Transmission and Distribution	—	3,920,518	—	—	216,776	1,443,701	4,864,691	398,164	26,848	29,970
Depreciation and Amortization	1,939	1,758,826	20,643	—	17,261	3,442,638	15,410,599	470,061	—	24,933
Other Operating Expenses	31,317	2,550,252	—	—	—	249,718	3,657,566	—	—	—
<b>Total Operating Expenses</b>	<b>57,595</b>	<b>30,123,835</b>	<b>79,940</b>	<b>23,342</b>	<b>489,475</b>	<b>16,281,729</b>	<b>68,883,503</b>	<b>2,100,742</b>	<b>38,175</b>	<b>273,851</b>
<b>Operating Income (Loss)</b>	<b>10,717</b>	<b>(2,457,380)</b>	<b>13,077</b>	<b>15,115</b>	<b>297,818</b>	<b>(3,779,455)</b>	<b>(18,005,305)</b>	<b>(707,091)</b>	<b>(38,175)</b>	<b>(96,307)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,579	305,625	338	8,079	2,423	16,246	10,358,275	25,541	677	454
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	402,541	—	—	—	1,357,196	11,811,408	191,353	7,043	32,094
Voter Approved Taxes	—	—	—	—	—	—	19,765,989	—	—	7,573
Property Assessments	—	—	—	—	—	—	3,609,847	—	61,178	—
Special Assessments	—	3,114	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	775,354	—	8	1,318
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	7,243	—	—	—	—	88,592	30,532	86	737
Other Governmental Agencies	287	394,087	—	—	—	163,538	—	189,575	—	—
Other Non-Operating Revenues	158	2,454,698	—	—	—	—	863,728	—	—	—
<b>Total Non-Operating Revenues</b>	<b>2,024</b>	<b>3,567,308</b>	<b>338</b>	<b>8,079</b>	<b>2,423</b>	<b>1,536,980</b>	<b>47,273,193</b>	<b>437,001</b>	<b>68,992</b>	<b>42,176</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	11,889	—	—	(408,286)	8,964,356	—	—	2,663
Other Non-Operating Expenses	—	—	—	—	—	48,395	—	—	14,912	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$11,889</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(359,891)</b>	<b>\$8,964,356</b>	<b>\$—</b>	<b>\$14,912</b>	<b>\$2,663</b>
<b>Non-Operating Income (Loss)</b>	<b>2,024</b>	<b>3,567,308</b>	<b>(11,551)</b>	<b>8,079</b>	<b>2,423</b>	<b>1,896,871</b>	<b>38,308,837</b>	<b>437,001</b>	<b>54,080</b>	<b>39,513</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>12,741</b>	<b>1,109,928</b>	<b>1,526</b>	<b>23,194</b>	<b>300,241</b>	<b>(1,882,584)</b>	<b>20,303,532</b>	<b>(270,090)</b>	<b>15,905</b>	<b>(56,794)</b>
Operating Transfers In	—	—	—	—	—	803,928	—	—	5,000	—
Operating Transfers Out	—	—	—	—	—	221,853	—	—	5,000	—
<b>Net Income (Loss)</b>	<b>\$12,741</b>	<b>\$1,109,928</b>	<b>\$1,526</b>	<b>\$23,194</b>	<b>\$300,241</b>	<b>\$(1,300,509)</b>	<b>\$20,303,532</b>	<b>\$(270,090)</b>	<b>\$15,905</b>	<b>\$(56,794)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Raymus Village Maintenance District (San Joaquin)	Reclamation District No. 1004	Reclamation District No. 108	Reclamation District No. 2035	Reclamation District No. 2058	Reclamation District No. 2064	Reclamation District No. 2068	Reclamation District No. 2069	Reclamation District No. 761	Redway Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$173,057
Business	—	—	—	—	—	—	—	—	—	52,371
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	1,060,463	3,359,270	1,044,087	535,390	124,551	674,841	1,974	21,663	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	2,930	—	3,440
Water Services	5,274	343,727	—	64,169	211,127	—	397,441	8,244	57,500	59,983
<b>Total Operating Revenues</b>	<b>5,274</b>	<b>1,404,190</b>	<b>3,359,270</b>	<b>1,108,256</b>	<b>746,517</b>	<b>124,551</b>	<b>1,072,282</b>	<b>13,148</b>	<b>79,163</b>	<b>288,851</b>
<b>Operating Expenses</b>										
Source of Supply	—	325,748	714,368	—	—	—	—	—	17,465	—
Pumping	26,753	—	731,327	633,212	—	—	477,197	—	—	46,063
Water Treatment	405	—	—	—	—	20,358	—	—	—	35,615
Administration and General	40,965	181,537	—	309,456	64,669	—	485,112	15,505	56,897	157,741
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	133,349	711,170	—	134,239	587,857	78,896	231,986	7,028	—	32,962
Depreciation and Amortization	—	266,217	—	105,542	16,245	6,500	114,331	967	6,064	60,000
Other Operating Expenses	—	—	1,593,686	—	—	—	—	—	—	1,543
<b>Total Operating Expenses</b>	<b>201,472</b>	<b>1,484,672</b>	<b>3,039,381</b>	<b>1,182,449</b>	<b>668,771</b>	<b>105,754</b>	<b>1,308,626</b>	<b>23,500</b>	<b>80,426</b>	<b>333,924</b>
<b>Operating Income (Loss)</b>	<b>(196,198)</b>	<b>(80,482)</b>	<b>319,889</b>	<b>(74,193)</b>	<b>77,746</b>	<b>18,797</b>	<b>(236,344)</b>	<b>(10,352)</b>	<b>(1,263)</b>	<b>(45,073)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,527	12,760	19,621	—	2,635	20	36,538	428	—	1,206
Rents, Leases, and Franchises	—	200,000	—	—	—	—	129,937	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	60,577	—	—	—	—	—	—	—	—	42,166
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	22,098	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	63	—	—	—	—	—	—	—	—	164
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	725	—	—	—	—	—	—	—	—	670
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	860	34,068	—	—	—	52,302	—	—	165
<b>Total Non-Operating Revenues</b>	<b>86,990</b>	<b>213,620</b>	<b>53,689</b>	<b>—</b>	<b>2,635</b>	<b>20</b>	<b>218,777</b>	<b>428</b>	<b>—</b>	<b>44,371</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	5,262	—	—	—	—	3,622
Other Non-Operating Expenses	8,292	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$8,292</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,262</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$3,622</b>
<b>Non-Operating Income (Loss)</b>	<b>78,698</b>	<b>213,620</b>	<b>53,689</b>	<b>—</b>	<b>(2,627)</b>	<b>20</b>	<b>218,777</b>	<b>428</b>	<b>—</b>	<b>40,749</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(117,500)</b>	<b>133,138</b>	<b>373,578</b>	<b>(74,193)</b>	<b>75,119</b>	<b>18,817</b>	<b>(17,567)</b>	<b>(9,924)</b>	<b>(1,263)</b>	<b>(4,324)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(117,500)</b>	<b>\$133,138</b>	<b>\$373,578</b>	<b>\$(74,193)</b>	<b>\$75,119</b>	<b>\$18,817</b>	<b>\$(17,567)</b>	<b>\$(9,924)</b>	<b>\$(1,263)</b>	<b>\$(4,324)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Redwood Park Community Services District	Redwood Valley County Water District	Regional Water Authority	Resort Improvement District No. 1	Richgrove Community Services District	Richvale Irrigation District	Rincon Del Diablo Municipal Water District	Rio Alto Water District	Rio Ramaza Community Services	River Highlands Community Service District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$55,356	\$673,121	\$—	\$170,038	\$162,050	\$—	\$7,895,367	\$355,975	\$2,473	\$37,822
Business	—	—	—	16,957	—	—	1,546,366	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	192,900	—	—	—	645,493	296,032	—	—	—
Sales for Resale	—	—	—	—	—	175,564	1,442	—	—	—
All Other Sales	—	—	—	4,335	—	—	567,438	15,595	—	—
Water Services	—	22,751	872,848	124,488	—	313,539	340,673	98,254	—	—
<b>Total Operating Revenues</b>	<b>55,356</b>	<b>888,772</b>	<b>872,848</b>	<b>315,818</b>	<b>162,050</b>	<b>1,134,596</b>	<b>10,647,318</b>	<b>469,824</b>	<b>2,473</b>	<b>37,822</b>
<b>Operating Expenses</b>										
Source of Supply	—	30,000	—	—	—	—	6,102,512	—	—	—
Pumping	—	220,100	—	—	—	—	63,419	156,352	—	—
Water Treatment	—	123,842	—	—	—	—	22,630	—	—	—
Administration and General Customer Accounts	28,418	461,421	541,284	—	153,094	793,554	2,002,479	356,111	23,218	9,003
Transmission and Distribution	—	55,689	—	288,055	—	265,948	1,557,634	11,910	—	20,020
Depreciation and Amortization	16,187	310,000	2,420	154,433	—	108,801	1,248,948	115,046	—	—
Other Operating Expenses	—	—	312,092	—	—	—	—	9,803	—	—
<b>Total Operating Expenses</b>	<b>44,605</b>	<b>1,230,865</b>	<b>855,796</b>	<b>442,488</b>	<b>153,094</b>	<b>1,168,303</b>	<b>11,194,277</b>	<b>649,222</b>	<b>23,218</b>	<b>29,023</b>
<b>Operating Income (Loss)</b>	<b>10,751</b>	<b>(342,093)</b>	<b>17,052</b>	<b>(126,670)</b>	<b>8,956</b>	<b>(33,707)</b>	<b>(546,959)</b>	<b>(179,398)</b>	<b>(20,745)</b>	<b>8,799</b>
<b>Non-Operating Revenues</b>										
Interest Income	23	11,992	5,384	—	—	31,008	180,436	3,582	1,833	—
Rents, Leases, and Franchises	—	—	—	—	—	—	93,695	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	23,155	—	—	—	—	563,525	114,776	1,572	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	301,575	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	1,061	1	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	1	—
State	—	300	2,078,648	—	—	—	5,437	2,330	23	—
Other Governmental Agencies	—	—	230,911	—	—	—	—	—	138,750	—
Other Non-Operating Revenues	—	—	—	—	—	33,020	166,284	—	—	—
<b>Total Non-Operating Revenues</b>	<b>23</b>	<b>35,447</b>	<b>2,314,943</b>	<b>301,575</b>	<b>—</b>	<b>64,028</b>	<b>1,009,377</b>	<b>121,749</b>	<b>142,180</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,021	—	—	—	5,114	161,556	—	—	—
Other Non-Operating Expenses	—	—	2,289,576	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$1,021</b>	<b>\$2,289,576</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,114</b>	<b>\$161,556</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>23</b>	<b>34,426</b>	<b>25,367</b>	<b>301,575</b>	<b>—</b>	<b>58,914</b>	<b>847,821</b>	<b>121,749</b>	<b>142,180</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>10,774</b>	<b>(307,667)</b>	<b>42,419</b>	<b>174,905</b>	<b>8,956</b>	<b>25,207</b>	<b>300,862</b>	<b>(57,649)</b>	<b>121,435</b>	<b>8,799</b>
Operating Transfers In	—	—	—	122,639	—	—	39,718	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$10,774</b>	<b>\$(307,667)</b>	<b>\$42,419</b>	<b>\$297,544</b>	<b>\$8,956</b>	<b>\$25,207</b>	<b>\$340,580</b>	<b>\$(57,649)</b>	<b>\$121,435</b>	<b>\$8,799</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	River Pines Public Utility District	Riverdale Irrigation District	Riverdale Park Tract Community Services District	Riverdale Public Utility District	Riverside Community Services District	Rock Creek Water District	Root Creek Water District	Rosamond Community Services District	Rosedale-Rio Bravo Water Storage District	Rowland Area County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$118,070	\$—	\$46,287	\$360,138	\$57,807	\$—	\$—	\$2,716,532	\$—	\$5,973,399
Business	—	—	—	—	12,000	—	—	140,304	—	3,869,663
Industrial	—	—	—	—	—	—	—	—	—	159,585
Irrigation	—	—	—	—	—	—	—	—	—	261,785
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	16,617	—	—	—	—	—	101,649	—	26,154
Water Services	19,232	283,920	—	—	—	—	948,275	—	5,690,573	4,282,079
<b>Total Operating Revenues</b>	<b>137,302</b>	<b>300,537</b>	<b>46,287</b>	<b>360,138</b>	<b>69,807</b>	<b>—</b>	<b>948,275</b>	<b>2,958,485</b>	<b>5,690,573</b>	<b>14,572,665</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	131,375	2,377,363	7,957,945
Pumping	—	—	56,553	98,328	7,328	—	—	212,527	—	735,326
Water Treatment	99,760	—	—	—	6,137	—	—	—	—	—
Administration and General	50,611	41,918	2,976	—	23,412	22,422	108,392	1,632,776	547,939	3,260,887
Customer Accounts	—	—	—	—	4,027	—	—	325,096	—	153,994
Transmission and Distribution	—	248,715	—	65,758	3,917	2,615	—	455,365	1,306,994	871,616
Depreciation and Amortization	41,842	6,299	—	115,059	17,927	4,699	—	1,524,996	300,000	1,381,191
Other Operating Expenses	60	—	—	164,307	5,290	—	—	—	—	120,088
<b>Total Operating Expenses</b>	<b>192,273</b>	<b>296,932</b>	<b>59,529</b>	<b>443,452</b>	<b>68,038</b>	<b>29,736</b>	<b>108,392</b>	<b>4,282,135</b>	<b>4,532,296</b>	<b>14,481,047</b>
<b>Operating Income (Loss)</b>	<b>(54,971)</b>	<b>3,605</b>	<b>(13,242)</b>	<b>(83,314)</b>	<b>1,769</b>	<b>(29,736)</b>	<b>839,883</b>	<b>(1,323,650)</b>	<b>1,158,277</b>	<b>91,618</b>
<b>Non-Operating Revenues</b>										
Interest Income	73	4,297	2,036	1,781	25	—	—	6,633	106,882	483,719
Rents, Leases, and Franchises	360	—	—	570	—	14,400	—	13,064	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	22,862	—	—	9,295	—	—	—	—	—	248,023
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	220	—	—	160	—	—	—	—	—	2,505
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	9,511	—	—	—	—	—	—	—	366,308
<b>Total Non-Operating Revenues</b>	<b>23,515</b>	<b>13,808</b>	<b>2,036</b>	<b>11,806</b>	<b>25</b>	<b>14,400</b>	<b>—</b>	<b>19,697</b>	<b>106,882</b>	<b>1,100,555</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	9,757	707	—	—	157,953	—	216,175
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	16,785
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$9,757</b>	<b>\$707</b>	<b>\$—</b>	<b>\$—</b>	<b>\$157,953</b>	<b>\$—</b>	<b>\$232,960</b>
<b>Non-Operating Income (Loss)</b>	<b>23,515</b>	<b>13,808</b>	<b>2,036</b>	<b>2,049</b>	<b>(682)</b>	<b>14,400</b>	<b>—</b>	<b>(138,256)</b>	<b>106,882</b>	<b>867,595</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(31,456)</b>	<b>17,413</b>	<b>(11,206)</b>	<b>(81,265)</b>	<b>1,087</b>	<b>(15,336)</b>	<b>839,883</b>	<b>(1,461,906)</b>	<b>1,265,159</b>	<b>959,213</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(31,456)</b>	<b>\$17,413</b>	<b>\$(11,206)</b>	<b>\$(81,265)</b>	<b>\$1,087</b>	<b>\$(15,336)</b>	<b>\$839,883</b>	<b>\$(1,461,906)</b>	<b>\$1,265,159</b>	<b>\$959,213</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Rubidoux Community Services District	Running Springs Water District	Rural North Vacaville Water District	Russian River County Water District	Sacramento Central Groundwater Authority	Sacramento County Water Agency	Sacramento Suburban Water District	Salyer Water District	San Ardo Water District	San Benito County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$2,980,647	\$1,344,336	\$344,218	\$332,409	\$—	\$25,685,019	\$23,414,588	\$—	\$32,237	\$—
Business	1,287,456	—	—	—	—	4,399,954	13,139,110	—	8,290	—
Industrial	—	—	—	—	—	575,888	34,252	—	929	517,444
Irrigation	—	—	—	—	—	1,329,500	1,054,988	—	—	985,463
Sales for Resale	—	—	—	—	—	1,089,826	2,495,657	—	—	95,908
All Other Sales	228,737	—	—	—	—	12,355,039	—	—	4,605	268,074
Water Services	8,500	247,633	13,003	57,674	267,146	—	1,750,555	215	—	878,656
<b>Total Operating Revenues</b>	<b>4,505,340</b>	<b>1,591,969</b>	<b>357,221</b>	<b>390,083</b>	<b>267,146</b>	<b>45,435,226</b>	<b>41,889,150</b>	<b>215</b>	<b>46,061</b>	<b>2,745,545</b>
<b>Operating Expenses</b>										
Source of Supply	—	238,584	—	—	200,660	—	2,333,966	—	—	2,394,452
Pumping	359,613	84,317	—	—	—	—	3,461,228	—	—	156,201
Water Treatment	454,442	49,590	—	—	—	—	—	—	9,416	—
Administration and General	2,478,499	771,118	257,815	448,493	—	16,504,513	5,709,148	520	61,616	2,079,693
Customer Accounts	—	150,419	—	—	—	—	959,324	—	—	295,115
Transmission and Distribution	45,528	175,218	—	—	—	—	3,837,952	—	—	480,802
Depreciation and Amortization	692,527	203,125	855,124	191,256	—	7,015,394	8,791,776	—	2,203	808,399
Other Operating Expenses	—	—	40,144	—	—	—	490,237	—	—	—
<b>Total Operating Expenses</b>	<b>4,030,609</b>	<b>1,672,371</b>	<b>1,153,083</b>	<b>639,749</b>	<b>200,660</b>	<b>23,519,907</b>	<b>25,583,631</b>	<b>520</b>	<b>73,235</b>	<b>6,214,662</b>
<b>Operating Income (Loss)</b>	<b>474,731</b>	<b>(80,402)</b>	<b>(795,862)</b>	<b>(249,666)</b>	<b>66,486</b>	<b>21,915,319</b>	<b>16,305,519</b>	<b>(305)</b>	<b>(27,174)</b>	<b>(3,469,117)</b>
<b>Non-Operating Revenues</b>										
Interest Income	82,493	13,858	22,197	4,811	4,741	793,556	1,112,312	—	604	629,522
Rents, Leases, and Franchises	—	9,600	—	—	—	—	351,730	—	23,950	27,445
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	967,812
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	4,919,986
Property Assessments	—	—	—	—	—	—	—	—	—	13,984
Special Assessments	—	—	917,460	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	66,318	—	—	—	—	69,255
Other Governmental Agencies	—	—	—	—	—	1,250,773	—	—	—	—
Other Non-Operating Revenues	—	154,939	—	180,150	—	—	40,482	—	—	160,779
<b>Total Non-Operating Revenues</b>	<b>82,493</b>	<b>178,397</b>	<b>939,657</b>	<b>184,961</b>	<b>71,059</b>	<b>2,044,329</b>	<b>1,504,524</b>	<b>—</b>	<b>24,554</b>	<b>6,788,783</b>
<b>Non-Operating Expenses</b>										
Interest Expense	410,393	22,636	291,617	—	—	472,931	5,183,532	—	—	673,919
Other Non-Operating Expenses	—	1,886	632,335	—	—	—	104,450	—	—	498
<b>Total Non-Operating Expenses</b>	<b>\$410,393</b>	<b>\$24,522</b>	<b>\$923,952</b>	<b>\$—</b>	<b>\$—</b>	<b>\$472,931</b>	<b>\$5,287,982</b>	<b>\$—</b>	<b>\$—</b>	<b>\$674,417</b>
<b>Non-Operating Income (Loss)</b>	<b>(327,900)</b>	<b>153,875</b>	<b>15,705</b>	<b>184,961</b>	<b>71,059</b>	<b>1,571,398</b>	<b>(3,783,458)</b>	<b>—</b>	<b>24,554</b>	<b>6,114,366</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>146,831</b>	<b>73,473</b>	<b>(780,157)</b>	<b>(64,705)</b>	<b>137,545</b>	<b>23,486,717</b>	<b>12,522,061</b>	<b>(305)</b>	<b>(2,620)</b>	<b>2,645,249</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	143,641	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$146,831</b>	<b>\$(70,168)</b>	<b>\$(780,157)</b>	<b>\$(64,705)</b>	<b>\$137,545</b>	<b>\$23,486,717</b>	<b>\$12,522,061</b>	<b>\$(305)</b>	<b>\$(2,620)</b>	<b>\$2,645,249</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Bernardino Valley Municipal Water District	San Bernardino Valley Water Conservation District	San Diego County Water Authority	San Dieguito Water District	San Gabriel Basin Water Quality Authority	San Gabriel County Water District	San Gabriel Valley Municipal Water District	San Gorgonio Pass Water Agency	San Joaquin River Exchange Contractors Water Authority	San Joaquin Waterworks District No. 2 (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$5,257,784	\$—	\$2,553,255	\$—	\$—	\$—	\$—
Business	—	—	—	1,178,125	—	681,133	—	—	—	—
Industrial	—	—	—	—	—	170,723	—	—	—	—
Irrigation	—	—	—	289,768	—	—	—	—	23,327,026	—
Sales for Resale	5,222,312	—	387,871,218	577,860	—	—	1,571,521	2,001,419	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	—	47,745,434	3,964,065	22,825,355	871,041	21,245	—	—	41,890
<b>Total Operating Revenues</b>	<b>5,222,312</b>	<b>—</b>	<b>435,616,652</b>	<b>11,267,602</b>	<b>22,825,355</b>	<b>4,276,152</b>	<b>1,592,766</b>	<b>2,001,419</b>	<b>23,327,026</b>	<b>41,890</b>
<b>Operating Expenses</b>										
Source of Supply	24,159,472	—	266,443,315	3,216,220	—	744,426	6,906,165	7,026,046	23,327,026	—
Pumping	—	—	275,472	—	—	794,125	—	—	—	6,907
Water Treatment	—	—	24,666,400	2,108,105	21,759,053	37,926	—	—	—	1,822
Administration and General	13,500,516	—	23,912,435	852,887	1,164,302	1,464,133	1,978,606	1,502,570	1,758,674	8,199
Customer Accounts	—	—	—	—	—	271,898	—	—	—	—
Transmission and Distribution	—	—	15,482,609	3,668,384	—	259,054	—	107,231	—	57,502
Depreciation and Amortization	9,367,449	—	29,851,812	1,175,547	450,000	810,578	474,512	3,799,507	11,218	—
Other Operating Expenses	—	—	13,311,285	—	—	—	—	—	—	5,140
<b>Total Operating Expenses</b>	<b>47,027,437</b>	<b>—</b>	<b>373,943,328</b>	<b>11,021,143</b>	<b>23,373,355</b>	<b>4,382,140</b>	<b>9,359,283</b>	<b>12,435,354</b>	<b>25,096,918</b>	<b>79,570</b>
<b>Operating Income (Loss)</b>	<b>(41,805,125)</b>	<b>—</b>	<b>61,673,324</b>	<b>246,459</b>	<b>(548,000)</b>	<b>(105,988)</b>	<b>(7,766,517)</b>	<b>(10,433,935)</b>	<b>(1,769,892)</b>	<b>(37,680)</b>
<b>Non-Operating Revenues</b>										
Interest Income	512,638	—	5,217,031	100,488	98,000	49,481	237,133	214,355	7,237	8
Rents, Leases, and Franchises	—	112,282	14,700	60,859	—	7,120	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	6,835,956	—	8,008,147	691,919	—	—	2,805,334	1,853,268	—	2,255
Voter Approved Taxes	46,932,625	—	—	—	—	—	3,260,052	11,878,532	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	12,160
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	676,926	—	199,594	19,433	—	—	—	—	—	2
<b>Intergovernmental</b>										
Federal	—	—	61,926	—	—	—	—	—	—	—
State	835,330	—	3,238,285	6,860	—	—	55,750	203,101	—	27
Other Governmental Agencies	4,367,206	6,362	66,259	—	—	—	—	336,451	1,976,738	—
Other Non-Operating Revenues	2,277,457	—	8,362,182	—	—	—	11,781	32,577	25,176	—
<b>Total Non-Operating Revenues</b>	<b>62,438,138</b>	<b>118,644</b>	<b>25,168,124</b>	<b>879,559</b>	<b>98,000</b>	<b>56,601</b>	<b>6,370,050</b>	<b>14,518,284</b>	<b>2,009,151</b>	<b>14,452</b>
<b>Non-Operating Expenses</b>										
Interest Expense	40,500	—	38,982,442	734,426	—	195,645	—	—	—	—
Other Non-Operating Expenses	—	67,739	—	—	—	246,805	281,649	52,877	—	—
<b>Total Non-Operating Expenses</b>	<b>\$40,500</b>	<b>\$67,739</b>	<b>\$38,982,442</b>	<b>\$734,426</b>	<b>\$—</b>	<b>\$442,450</b>	<b>\$281,649</b>	<b>\$52,877</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>62,397,638</b>	<b>50,905</b>	<b>(13,814,318)</b>	<b>145,133</b>	<b>98,000</b>	<b>(385,849)</b>	<b>6,088,401</b>	<b>14,465,407</b>	<b>2,009,151</b>	<b>14,452</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>20,592,513</b>	<b>50,905</b>	<b>47,859,006</b>	<b>391,592</b>	<b>(450,000)</b>	<b>(491,837)</b>	<b>(1,678,116)</b>	<b>4,031,472</b>	<b>239,259</b>	<b>(23,228)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	50,000	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$20,592,513</b>	<b>\$905</b>	<b>\$47,859,006</b>	<b>\$391,592</b>	<b>\$(450,000)</b>	<b>\$(491,837)</b>	<b>\$(1,678,116)</b>	<b>\$4,031,472</b>	<b>\$239,259</b>	<b>\$(23,228)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Juan Basin Authority	San Juan Suburban Water District	San Lorenzo Valley County Water	San Lucas County Water District	San Luis and Delta-Mendota Water Authority	San Luis Obispo County Flood Control and Water Conservation District	San Luis Rey Municipal Water District	San Luis Water District	San Miguel Community Services District	San Simeon Acres Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$6,376,825	\$4,128,942	\$72,387	\$—	\$2,881	\$—	\$—	\$392,957	\$189,880
Business	—	923,164	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	53,195	—	—	19,774	—	—
Irrigation	—	—	—	—	—	—	—	17,290,763	—	—
Sales for Resale	—	5,183,063	—	—	—	13,349,625	—	—	—	—
All Other Sales	—	2,682,220	41,298	—	11,223,000	5,031	—	—	—	—
Water Services	411,000	144,086	221,558	1,496	13,340,648	2,129	65,785	2,331,790	5,546	41,336
<b>Total Operating Revenues</b>	<b>411,000</b>	<b>15,309,358</b>	<b>4,391,798</b>	<b>73,883</b>	<b>24,616,843</b>	<b>13,359,666</b>	<b>65,785</b>	<b>19,642,327</b>	<b>398,503</b>	<b>231,216</b>
<b>Operating Expenses</b>										
Source of Supply	—	3,284,931	—	—	13,061,828	2,808,255	—	15,803,932	—	—
Pumping	—	542,836	—	5,255	—	173,859	—	63,262	—	8,106
Water Treatment	—	2,171,923	—	2,340	—	3,008,399	—	—	204,765	20,265
Administration and General	358,424	3,199,146	—	42,054	11,100,870	381,888	82,979	1,267,303	130,916	20,242
Customer Accounts	—	666,916	—	—	—	—	—	—	—	—
Transmission and Distribution	—	1,767,690	—	2,212	—	3,668,911	—	1,028,574	—	32,425
Depreciation and Amortization	20,810	3,048,960	1,337,842	69,241	194,000	701,193	—	802,048	68,551	35,358
Other Operating Expenses	—	1,773,332	4,239,374	—	—	17,046	—	—	—	141,859
<b>Total Operating Expenses</b>	<b>379,234</b>	<b>16,455,734</b>	<b>5,577,216</b>	<b>121,102</b>	<b>24,356,698</b>	<b>10,759,551</b>	<b>82,979</b>	<b>18,965,119</b>	<b>404,232</b>	<b>258,255</b>
<b>Operating Income (Loss)</b>	<b>31,766</b>	<b>(1,146,376)</b>	<b>(1,185,418)</b>	<b>(47,219)</b>	<b>260,145</b>	<b>2,600,115</b>	<b>(17,194)</b>	<b>677,208</b>	<b>(5,729)</b>	<b>(27,039)</b>
<b>Non-Operating Revenues</b>										
Interest Income	67,963	468,098	482,066	46	259,159	2,034,342	665	464,914	201	1,081
Rents, Leases, and Franchises	1,353,777	—	26,038	—	—	17,459	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,667,823	499,231	—	—	1,378,513	2,568	5,363	—	12,361
Voter Approved Taxes	—	—	—	—	—	1,860,787	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	1,000,356	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	823	—	—	—	—	—	—	(14)
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	19,381	4,288	—	—	31,695	24	54	—	61
Other Governmental Agencies	—	—	—	—	—	22,627	—	—	—	—
Other Non-Operating Revenues	—	503,345	446,169	—	—	841,839	4,158	7,769	—	—
<b>Total Non-Operating Revenues</b>	<b>1,421,740</b>	<b>2,658,647</b>	<b>1,458,615</b>	<b>46</b>	<b>259,159</b>	<b>6,187,262</b>	<b>7,415</b>	<b>1,478,456</b>	<b>201</b>	<b>13,489</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,381,167	1,928,691	349,705	3,576	—	12,379,247	—	221,774	72,542	—
Other Non-Operating Expenses	—	76,552	—	—	—	2,765	4,158	245,294	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,381,167</b>	<b>\$2,005,243</b>	<b>\$349,705</b>	<b>\$3,576</b>	<b>\$—</b>	<b>\$12,382,012</b>	<b>\$4,158</b>	<b>\$467,068</b>	<b>\$72,542</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>40,573</b>	<b>653,404</b>	<b>1,108,910</b>	<b>(3,530)</b>	<b>259,159</b>	<b>(6,194,750)</b>	<b>3,257</b>	<b>1,011,388</b>	<b>(72,341)</b>	<b>13,489</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>72,339</b>	<b>(492,972)</b>	<b>(76,508)</b>	<b>(50,749)</b>	<b>519,304</b>	<b>(3,594,635)</b>	<b>(13,937)</b>	<b>1,688,596</b>	<b>(78,070)</b>	<b>(13,550)</b>
Operating Transfers In	—	—	—	—	—	30,608,738	—	—	—	—
Operating Transfers Out	—	—	—	—	—	30,608,738	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$72,339</b>	<b>\$(492,972)</b>	<b>\$(76,508)</b>	<b>\$(50,749)</b>	<b>\$519,304</b>	<b>\$(3,594,635)</b>	<b>\$(13,937)</b>	<b>\$1,688,596</b>	<b>\$(78,070)</b>	<b>\$(13,550)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Santa Ana Watershed Project Authority	Santa Clara Valley Water District	Santa Fe Irrigation District	Santa Lucia Community Services District	Santa Margarita Water District	Santa Nella County Water District	Santa Ynez River Water Conservation District, Improvement District No. 1	Santiago Aqueduct Commission	Sativa-Los Angeles County Water District	Saucelito Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$7,811,498	\$11,479,816	\$129,406	\$21,109,735	\$186,748	\$4,488,010	\$—	\$995,177	\$—
Business	—	—	1,135,764	—	1,909,975	279,159	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	918,613	934,592	191,005	10,846,108	—	478,282	—	—	2,021,441
Sales for Resale	—	111,534,363	34,244	—	—	—	2,755,334	1,429,019	—	—
All Other Sales	—	—	157,359	—	212,080	—	12,775	—	30,881	—
Water Services	—	7,838	3,004,089	5,458	7,370,850	—	160,088	73,450	—	204,782
<b>Total Operating Revenues</b>	<b>—</b>	<b>120,272,312</b>	<b>16,745,864</b>	<b>325,869</b>	<b>41,448,748</b>	<b>465,907</b>	<b>7,894,489</b>	<b>1,502,469</b>	<b>1,026,058</b>	<b>2,226,223</b>
<b>Operating Expenses</b>										
Source of Supply	—	61,837,487	5,847,690	—	21,236,768	48,470	4,271,597	1,379,628	171,401	1,764,420
Pumping	—	9,356,158	—	—	3,349,739	—	629,508	—	68,784	48,453
Water Treatment	—	25,438,730	3,916,286	—	917,472	—	47,301	—	12,681	—
Administration and General	—	17,212,214	3,114,995	374,804	13,039,222	130,672	1,810,320	24,529	712,274	500,183
Customer Accounts	—	1,029,254	346,111	—	—	—	—	—	—	—
Transmission and Distribution	—	2,241,913	2,581,133	1,188,490	3,796,643	268,276	486,567	62,308	—	186,269
Depreciation and Amortization	—	21,047,071	1,068,089	547,577	8,756,443	34,801	690,573	2,078	54,033	104,573
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>—</b>	<b>138,162,827</b>	<b>16,874,304</b>	<b>2,110,871</b>	<b>51,096,287</b>	<b>482,219</b>	<b>7,935,866</b>	<b>1,468,543</b>	<b>1,019,173</b>	<b>2,603,898</b>
<b>Operating Income (Loss)</b>	<b>—</b>	<b>(17,890,515)</b>	<b>(128,440)</b>	<b>(1,785,002)</b>	<b>(9,647,539)</b>	<b>(16,312)</b>	<b>(41,377)</b>	<b>33,926</b>	<b>6,885</b>	<b>(377,675)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	3,787,087	438,449	22,114	3,405,138	1,499	66,655	1,604	3,611	73,264
Rents, Leases, and Franchises	—	54,796	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	4,307,458	1,913,706	—	4,162,967	30,475	737,791	—	—	—
Voter Approved Taxes	—	19,933,371	—	—	20,533,249	—	—	—	—	—
Property Assessments	—	—	—	1,414,804	—	—	—	—	—	96,606
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	116	—	—	512
<b>Intergovernmental</b>										
Federal	—	23,622	—	—	—	—	—	—	—	—
State	82,005	1,937,546	9,428	—	38,156	1	1	—	—	—
Other Governmental Agencies	—	1,370,913	—	—	—	3,463	—	—	—	—
Other Non-Operating Revenues	—	5,349,845	266,558	(13,385)	—	50,311	94,884	—	—	16,006
<b>Total Non-Operating Revenues</b>	<b>82,005</b>	<b>36,764,638</b>	<b>2,628,141</b>	<b>1,423,533</b>	<b>28,139,510</b>	<b>85,749</b>	<b>899,447</b>	<b>1,604</b>	<b>3,611</b>	<b>186,388</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	9,026,581	454,070	—	11,141,840	1,960	122,799	—	—	—
Other Non-Operating Expenses	482,516	—	—	—	—	—	555,735	—	—	430
<b>Total Non-Operating Expenses</b>	<b>\$482,516</b>	<b>\$9,026,581</b>	<b>\$454,070</b>	<b>\$—</b>	<b>\$11,141,840</b>	<b>\$1,960</b>	<b>\$678,534</b>	<b>\$—</b>	<b>\$—</b>	<b>\$430</b>
<b>Non-Operating Income (Loss)</b>	<b>(400,511)</b>	<b>27,738,057</b>	<b>2,174,071</b>	<b>1,423,533</b>	<b>16,997,670</b>	<b>83,789</b>	<b>220,913</b>	<b>1,604</b>	<b>3,611</b>	<b>185,958</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(400,511)</b>	<b>9,847,542</b>	<b>2,045,631</b>	<b>(361,469)</b>	<b>7,350,131</b>	<b>67,477</b>	<b>179,536</b>	<b>35,530</b>	<b>10,496</b>	<b>(191,717)</b>
Operating Transfers In	—	—	24,495	2,415,098	—	—	—	—	—	—
Operating Transfers Out	—	269,203	—	996,136	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(400,511)</b>	<b>\$9,578,339</b>	<b>\$2,070,126</b>	<b>\$1,057,493</b>	<b>\$7,350,131</b>	<b>\$67,477</b>	<b>\$179,536</b>	<b>\$35,530</b>	<b>\$10,496</b>	<b>\$(191,717)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sawyers Bar County Water District	Scott Valley Irrigation District	Scotts Valley Water District	Seeley County Water District	Semitropic - Rosamond Water Bank Authority	Semitropic Water Storage District	Serrano Irrigation District	Shaded Terrace Maintenance District (San Joaquin)	Shafter-Wasco Irrigation District	Shasta Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$259	\$—	\$3,568,621	\$291,342	\$—	\$—	\$3,512,517	\$—	\$—	\$482,337
Business	—	—	396,514	58,663	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	3,943,196	2,595	—	3,326,639	—
Sales for Resale	—	—	—	—	—	—	905,939	—	—	—
All Other Sales	—	—	234,250	15,690	—	7,037,140	—	—	—	38,748
Water Services	—	38,072	—	—	1,124,320	25,571,318	—	—	633,130	34,065
<b>Total Operating Revenues</b>	<b>259</b>	<b>38,072</b>	<b>4,199,385</b>	<b>365,695</b>	<b>1,124,320</b>	<b>36,551,654</b>	<b>4,421,051</b>	<b>—</b>	<b>3,959,769</b>	<b>555,150</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	52,142	—	10,152,806	773,419	—	3,146,735	63,114
Pumping	—	784	446,322	—	—	13,040,567	334,931	9,759	—	10,945
Water Treatment	2,446	—	243,951	34,806	—	—	126,445	—	—	20,708
Administration and General	1,260	21,792	1,986,334	277,873	2,611,691	3,349,355	1,281,656	4,869	918,971	341,848
Customer Accounts	—	—	247,186	—	—	—	—	—	—	—
Transmission and Distribution	—	19,843	372,504	—	—	4,679,540	583,461	12,700	495,162	18,991
Depreciation and Amortization	5,137	—	1,082,255	92,065	—	5,338,827	301,409	—	107,821	33,876
Other Operating Expenses	—	12,615	318,191	—	—	914,899	—	17,568	—	—
<b>Total Operating Expenses</b>	<b>8,843</b>	<b>55,034</b>	<b>4,696,743</b>	<b>456,886</b>	<b>2,611,691</b>	<b>37,475,994</b>	<b>3,401,321</b>	<b>44,896</b>	<b>4,668,689</b>	<b>489,482</b>
<b>Operating Income (Loss)</b>	<b>(8,584)</b>	<b>(16,962)</b>	<b>(497,358)</b>	<b>(91,191)</b>	<b>(1,487,371)</b>	<b>(924,340)</b>	<b>1,019,730</b>	<b>(44,896)</b>	<b>(708,920)</b>	<b>65,668</b>
<b>Non-Operating Revenues</b>										
Interest Income	611	204	39,811	3,893	8,208	426,881	7,458	2,226	119,745	1,139
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	37,079
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,966	588,350	2,080	—	—	—	3,205	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	1,668,443	—
Property Assessments	10,162	—	—	—	—	—	—	48,456	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	132,385
Prior Year and Penalties	—	—	1,243	—	—	2,469,771	—	3	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	128,839	—	—	—	—	—	—
State	—	35	706,429	27	—	—	—	39	—	—
Other Governmental Agencies	—	—	53,681	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	7,476	—	—	—	3,733,738	211,402	—	229,479	—
<b>Total Non-Operating Revenues</b>	<b>10,773</b>	<b>10,681</b>	<b>1,389,514</b>	<b>134,839</b>	<b>8,208</b>	<b>6,630,390</b>	<b>218,860</b>	<b>53,929</b>	<b>2,017,667</b>	<b>170,603</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	499,139	7,165	—	5,426,708	323,959	14,043	52,066	18,019
Other Non-Operating Expenses	—	—	19,928	—	—	—	51,075	1,253	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$519,067</b>	<b>\$7,165</b>	<b>\$—</b>	<b>\$5,426,708</b>	<b>\$375,034</b>	<b>\$15,296</b>	<b>\$52,066</b>	<b>\$18,019</b>
<b>Non-Operating Income (Loss)</b>	<b>10,773</b>	<b>10,681</b>	<b>870,447</b>	<b>127,674</b>	<b>8,208</b>	<b>1,203,682</b>	<b>(156,174)</b>	<b>38,633</b>	<b>1,965,601</b>	<b>152,584</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>2,189</b>	<b>(6,281)</b>	<b>373,089</b>	<b>36,483</b>	<b>(1,479,163)</b>	<b>279,342</b>	<b>863,556</b>	<b>(6,263)</b>	<b>1,256,681</b>	<b>218,252</b>
Operating Transfers In	—	—	—	—	—	—	—	6,100	—	—
Operating Transfers Out	—	—	—	—	—	—	—	6,100	—	—
<b>Net Income (Loss)</b>	<b>\$2,189</b>	<b>\$(6,281)</b>	<b>\$373,089</b>	<b>\$36,483</b>	<b>\$(1,479,163)</b>	<b>\$279,342</b>	<b>\$863,556</b>	<b>\$(6,263)</b>	<b>\$1,256,681</b>	<b>\$218,252</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sierra Cedars Community Services District	Sierra County Waterworks No. 1 (Sierra)	Sierra Highlands Community Services District	Sierra Lakes County Water District	Sierra North Community Service District	Sierra Valley Groundwater Management District	Sierraville Public Utility District	Skyline County Water District	Smith River Community Services District	Solano County Water Agency
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$68,623	\$74,790	\$593,630	\$—	\$—	\$61,363	\$—	\$347,131	\$—
Business	—	—	—	—	8,354	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	2,078,469
All Other Sales	—	—	23,989	—	—	—	—	—	—	—
Water Services	149,605	—	—	14,866	—	22,754	—	—	31,637	—
<b>Total Operating Revenues</b>	<b>149,605</b>	<b>68,623</b>	<b>98,779</b>	<b>608,496</b>	<b>8,354</b>	<b>22,754</b>	<b>61,363</b>	<b>—</b>	<b>378,768</b>	<b>2,078,469</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	—	7,474,708
Pumping	—	10,142	—	21,340	—	—	5,023	—	—	—
Water Treatment	16,332	—	—	191,652	443	—	11,110	—	—	—
Administration and General Customer Accounts	—	15,270	28,446	263,922	—	46,883	17,399	—	362,302	270,108
Transmission and Distribution	—	30,369	35,621	160,580	5,453	—	10,897	—	—	8,481,786
Depreciation and Amortization	41,041	—	—	106,469	984	—	19,448	—	77,119	—
Other Operating Expenses	—	26,444	—	—	6,238	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>57,373</b>	<b>82,225</b>	<b>64,067</b>	<b>743,963</b>	<b>13,118</b>	<b>46,883</b>	<b>63,877</b>	<b>—</b>	<b>439,421</b>	<b>16,226,602</b>
<b>Operating Income (Loss)</b>	<b>92,232</b>	<b>(13,602)</b>	<b>34,712</b>	<b>(135,467)</b>	<b>(4,764)</b>	<b>(24,129)</b>	<b>(2,514)</b>	<b>—</b>	<b>(60,653)</b>	<b>(14,148,133)</b>
<b>Non-Operating Revenues</b>										
Interest Income	526	3,312	4,309	1,222	84	547	358	31	24,949	133,056
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	32,593	—	166,285	—	—	18,618	—	20,581	5,682,308
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	8,524,608
Property Assessments	—	—	—	—	—	—	—	—	—	(57,409)
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	36	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	432	—	9,000	—	—	279	—	1,574	167,878
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	131,593	1,352,187
<b>Total Non-Operating Revenues</b>	<b>526</b>	<b>36,373</b>	<b>4,309</b>	<b>176,507</b>	<b>84</b>	<b>547</b>	<b>19,255</b>	<b>31</b>	<b>178,697</b>	<b>15,802,628</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	34,367	—	—	9,861	—	9,290	—
Other Non-Operating Expenses	—	26,189	—	—	—	—	—	—	12,605	183,391
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$26,189</b>	<b>\$—</b>	<b>\$34,367</b>	<b>\$—</b>	<b>\$—</b>	<b>\$9,861</b>	<b>\$—</b>	<b>\$21,895</b>	<b>\$183,391</b>
<b>Non-Operating Income (Loss)</b>	<b>526</b>	<b>10,184</b>	<b>4,309</b>	<b>142,140</b>	<b>84</b>	<b>547</b>	<b>9,394</b>	<b>31</b>	<b>156,802</b>	<b>15,619,237</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>92,758</b>	<b>(3,418)</b>	<b>39,021</b>	<b>6,673</b>	<b>(4,680)</b>	<b>(23,582)</b>	<b>6,880</b>	<b>31</b>	<b>96,149</b>	<b>1,471,104</b>
Operating Transfers In	11,436	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$104,194</b>	<b>\$(3,418)</b>	<b>\$39,021</b>	<b>\$6,673</b>	<b>\$(4,680)</b>	<b>\$(23,582)</b>	<b>\$6,880</b>	<b>\$31</b>	<b>\$96,149</b>	<b>\$1,471,104</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Solano Irrigation District	Solano Water Authority	Sonoma County Water Agency	Sonoma Mountain County Water District	Soquel Creek Water District	South Bay Irrigation District	South Coast Water District	South Dos Palos County Water District	South Feather Water and Power Agency	South Fork Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$501,963	\$—	\$—	\$31,812	\$4,299,902	\$—	\$14,009,858	\$28,966	\$2,444,993	\$—
Business	2,357,578	—	—	—	2,771,460	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	44,524	—	—	—	1	—	229,598	—
Sales for Resale	—	—	27,722,977	—	32,988	—	—	—	—	—
All Other Sales	—	—	11,919,149	—	—	—	—	—	928,559	—
Water Services	3,946,602	2,109	30,232	—	3,255,055	—	126,457	—	586,890	98,185
<b>Total Operating Revenues</b>	<b>6,806,143</b>	<b>2,109</b>	<b>39,716,882</b>	<b>31,812</b>	<b>10,359,405</b>	<b>—</b>	<b>14,136,316</b>	<b>28,966</b>	<b>4,190,040</b>	<b>98,185</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	6,915,634	—	—	—	4,938,556	—	14,113	—
Pumping	—	—	6,354,885	3,159	732,303	—	303,243	—	—	—
Water Treatment	—	—	2,954,529	—	271,020	—	—	—	565,344	—
Administration and General	5,948,545	—	8,055,222	40,155	3,505,629	20,466	5,108,259	30,526	2,628,643	85,550
Customer Accounts	870,476	—	1,061,356	—	540,723	—	—	—	279,762	—
Transmission and Distribution	—	—	5,180,412	20,180	1,738,974	—	2,431,534	—	1,308,958	—
Depreciation and Amortization	2,206,556	—	6,810,875	5,703	1,732,002	—	2,807,802	—	810,503	—
Other Operating Expenses	3,989,405	—	8,328,760	—	—	—	—	—	57,561	—
<b>Total Operating Expenses</b>	<b>13,014,982</b>	<b>—</b>	<b>45,661,673</b>	<b>69,197</b>	<b>8,520,651</b>	<b>20,466</b>	<b>15,589,394</b>	<b>30,526</b>	<b>5,664,884</b>	<b>85,550</b>
<b>Operating Income (Loss)</b>	<b>(6,208,839)</b>	<b>2,109</b>	<b>(5,944,791)</b>	<b>(37,385)</b>	<b>1,838,754</b>	<b>(20,466)</b>	<b>(1,453,078)</b>	<b>(1,560)</b>	<b>(1,474,844)</b>	<b>12,635</b>
<b>Non-Operating Revenues</b>										
Interest Income	410,234	601	365,570	673	39,204	7,788	168,830	2,908	36,502	93
Rents, Leases, and Franchises	—	—	—	—	16,800	—	47,083	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	524,659	—	—	4,425	—	—	1,444,821	4,741	509,763	—
Voter Approved Taxes	—	—	—	—	—	—	694,954	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	468,367	12	—	—
<b>Intergovernmental</b>										
Federal	—	—	1,159,680	—	—	—	—	—	—	—
State	15,543	—	459,662	45	—	—	15,533	73	7,490	—
Other Governmental Agencies	1,980,798	—	151,421	—	210,766	—	—	—	—	—
Other Non-Operating Revenues	10,597,450	—	80,934	—	42,655	—	235,145	—	60,350	6,625
<b>Total Non-Operating Revenues</b>	<b>13,528,684</b>	<b>601</b>	<b>2,217,267</b>	<b>5,143</b>	<b>309,425</b>	<b>7,788</b>	<b>3,074,733</b>	<b>7,734</b>	<b>614,105</b>	<b>6,718</b>
<b>Non-Operating Expenses</b>										
Interest Expense	219,135	—	1,296,437	—	245,690	—	751,026	—	233,792	—
Other Non-Operating Expenses	5,896,918	5,300	—	—	78,320	—	641,767	—	4,203	—
<b>Total Non-Operating Expenses</b>	<b>\$6,116,053</b>	<b>\$5,300</b>	<b>\$1,296,437</b>	<b>\$—</b>	<b>\$324,010</b>	<b>\$—</b>	<b>\$1,392,793</b>	<b>\$—</b>	<b>\$237,995</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>7,412,631</b>	<b>(4,699)</b>	<b>920,830</b>	<b>5,143</b>	<b>(14,585)</b>	<b>7,788</b>	<b>1,681,940</b>	<b>7,734</b>	<b>376,110</b>	<b>6,718</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,203,792</b>	<b>(2,590)</b>	<b>(5,023,961)</b>	<b>(32,242)</b>	<b>1,824,169</b>	<b>(12,678)</b>	<b>228,862</b>	<b>6,174</b>	<b>(1,098,734)</b>	<b>19,353</b>
Operating Transfers In	—	—	6,020,447	—	—	—	—	—	—	—
Operating Transfers Out	—	—	2,965,096	—	—	—	47,277	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,203,792</b>	<b>\$(2,590)</b>	<b>\$(1,968,610)</b>	<b>\$(32,242)</b>	<b>\$1,824,169</b>	<b>\$(12,678)</b>	<b>\$181,585</b>	<b>\$6,174</b>	<b>\$(1,098,734)</b>	<b>\$19,353</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	South Montebello Irrigation District	South San Joaquin Irrigation District	South Sutter Water District	South Tahoe Public Utility District	South Yuba Water District	Southern San Joaquin Municipal Utility District	Spanish Flat Water District	Spring Creek Estates Maintenance District (San Joaquin)	Springville Public Utility District	Squaw Valley Public Service District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,093,531	\$—	\$—	\$5,387,145	\$—	\$—	\$86,074	\$—	\$271,624	\$658,849
Business	1,463,025	—	—	2,031,984	—	—	44,413	—	—	213,750
Industrial	105,921	—	—	2,861	—	—	—	—	—	—
Irrigation	—	10,732,702	1,468,516	—	—	7,059,773	—	—	—	—
Sales for Resale	—	3,665,945	2,586,200	—	—	—	—	—	—	—
All Other Sales	1,093,897	—	—	—	—	—	24,576	—	—	—
Water Services	—	493,113	65,283	1,652,598	102,100	2,045,046	—	—	—	135,461
<b>Total Operating Revenues</b>	<b>3,756,374</b>	<b>14,891,760</b>	<b>4,119,999</b>	<b>9,074,588</b>	<b>102,100</b>	<b>9,104,819</b>	<b>155,063</b>	<b>—</b>	<b>271,624</b>	<b>1,008,060</b>
<b>Operating Expenses</b>										
Source of Supply	396,711	—	—	—	74,474	5,542,198	—	—	—	—
Pumping	279,072	589,439	—	854,681	—	1,398,718	—	3,761	9,345	35,906
Water Treatment	11,300	894,673	—	975,276	—	—	22,784	—	69,835	21,414
Administration and General	802,588	6,471,671	755,860	3,913,254	42,735	2,218,773	88,537	2,332	69,835	482,512
Customer Accounts	272,035	—	—	—	—	—	—	—	—	—
Transmission and Distribution	467,104	4,279,835	585,943	1,550,864	61,021	1,036,904	—	19,521	69,835	406,389
Depreciation and Amortization	282,874	5,504,329	319,578	2,350,624	85,006	359,430	59,434	—	46,027	484,292
Other Operating Expenses	—	3,115,933	—	792	—	2,746	33,616	3	—	—
<b>Total Operating Expenses</b>	<b>2,511,684</b>	<b>20,855,880</b>	<b>1,661,381</b>	<b>9,645,491</b>	<b>263,236</b>	<b>10,558,769</b>	<b>204,371</b>	<b>25,617</b>	<b>264,877</b>	<b>1,430,513</b>
<b>Operating Income (Loss)</b>	<b>1,244,690</b>	<b>(5,964,120)</b>	<b>2,458,618</b>	<b>(570,903)</b>	<b>(161,136)</b>	<b>(1,453,950)</b>	<b>(49,308)</b>	<b>(25,617)</b>	<b>6,747</b>	<b>(422,453)</b>
<b>Non-Operating Revenues</b>										
Interest Income	4,731	1,703,700	51,315	95,768	6,323	41,023	—	1,364	9,562	54,182
Rents, Leases, and Franchises	—	—	1,500	194,176	—	9,050	—	—	—	37,943
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	3,540,017	—	25,015	—	563,132	—	5,014	10,716	399,772
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	20,795	—	5,287
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	19,536	—	5	19	(309)
<b>Intergovernmental</b>										
Federal	—	—	—	49,804	—	—	—	—	—	—
State	—	41,114	—	251,052	—	10,652	—	62	136	4,128
Other Governmental Agencies	—	—	—	240,000	250	—	—	—	—	—
Other Non-Operating Revenues	66,115	7,201,642	—	239,483	259,680	1,098,367	—	—	—	2,544
<b>Total Non-Operating Revenues</b>	<b>70,846</b>	<b>12,486,473</b>	<b>52,815</b>	<b>1,095,298</b>	<b>266,253</b>	<b>1,741,760</b>	<b>—</b>	<b>27,240</b>	<b>20,433</b>	<b>503,547</b>
<b>Non-Operating Expenses</b>										
Interest Expense	111,037	931,420	29,624	278,289	—	—	—	—	27,753	63,680
Other Non-Operating Expenses	—	77,932	—	201,871	8,473	—	—	1,079	—	10,429
<b>Total Non-Operating Expenses</b>	<b>\$111,037</b>	<b>\$1,009,352</b>	<b>\$29,624</b>	<b>\$480,160</b>	<b>\$8,473</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,079</b>	<b>\$27,753</b>	<b>\$74,109</b>
<b>Non-Operating Income (Loss)</b>	<b>(40,191)</b>	<b>11,477,121</b>	<b>23,191</b>	<b>615,138</b>	<b>257,780</b>	<b>1,741,760</b>	<b>—</b>	<b>26,161</b>	<b>(7,320)</b>	<b>429,438</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,204,499</b>	<b>5,513,001</b>	<b>2,481,809</b>	<b>44,235</b>	<b>96,644</b>	<b>287,810</b>	<b>(49,308)</b>	<b>544</b>	<b>(573)</b>	<b>6,985</b>
Operating Transfers In	—	—	44,375	—	—	—	—	3,900	—	—
Operating Transfers Out	—	—	152,183	—	—	—	—	3,900	—	—
<b>Net Income (Loss)</b>	<b>\$1,204,499</b>	<b>\$5,513,001</b>	<b>\$2,374,001</b>	<b>\$44,235</b>	<b>\$96,644</b>	<b>\$287,810</b>	<b>\$(49,308)</b>	<b>\$544</b>	<b>\$(573)</b>	<b>\$6,985</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	St. Johns Water District	Stallion Springs Community Services District	Starlite Community Services District	State Water Project Contractors Authority	Stevinson Water District	Stinson Beach County Water District	Stinson Water District	Stockton-East Water District	Stone Corral Irrigation District	Stony Creek Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$436,340	\$23,657	\$—	\$—	\$620,449	\$—	\$—	\$—	\$3,599
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	286,750	—	—	—	1,279,279	—	—	1,304,893	775,825	4,793
Sales for Resale	—	—	—	—	—	—	—	15,910,210	—	—
All Other Sales	—	40,800	—	—	8,296	73,446	—	—	—	—
Water Services	—	125,272	—	681,339	—	—	—	279,617	52,108	—
<b>Total Operating Revenues</b>	<b>286,750</b>	<b>602,412</b>	<b>23,657</b>	<b>681,339</b>	<b>1,287,575</b>	<b>693,895</b>	<b>—</b>	<b>17,494,720</b>	<b>827,933</b>	<b>8,392</b>
<b>Operating Expenses</b>										
Source of Supply	81,000	142,236	—	—	198,800	—	—	2,960,524	612,580	13,391
Pumping	—	74,707	—	—	116,883	—	—	—	51,131	—
Water Treatment	15,558	6,505	—	—	—	—	—	5,800,158	—	—
Administration and General Customer Accounts	26,957	333,128	2,632	39,327	204,679	187,585	—	3,186,359	272,134	600
Transmission and Distribution	50,778	147,065	11,919	—	49,831	698,317	—	1,081,118	86,027	—
Depreciation and Amortization	1,976	44,112	—	—	—	155,929	—	3,075,960	94,620	—
Other Operating Expenses	29,519	—	—	696,728	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>205,788</b>	<b>747,753</b>	<b>14,551</b>	<b>736,055</b>	<b>570,193</b>	<b>1,041,831</b>	<b>—</b>	<b>16,104,119</b>	<b>1,116,492</b>	<b>13,991</b>
<b>Operating Income (Loss)</b>	<b>80,962</b>	<b>(145,341)</b>	<b>9,106</b>	<b>(54,716)</b>	<b>717,382</b>	<b>(347,936)</b>	<b>—</b>	<b>1,390,601</b>	<b>(288,559)</b>	<b>(5,599)</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,748	20,873	1,685	2,179	20	9,696	2	6,784,732	10,223	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	4,598	742,044	—	409,930	—	—
Voter Approved Taxes	—	—	—	—	—	8,239	—	—	—	—
Property Assessments	—	85,215	—	—	—	—	—	—	114,006	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	5,319	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	305,277	—	—	—	—	—
State	—	—	—	—	52	3,891	—	4,052	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	34,884	—	—	—	52,500	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>9,748</b>	<b>140,972</b>	<b>1,685</b>	<b>2,179</b>	<b>309,947</b>	<b>816,370</b>	<b>2</b>	<b>7,198,714</b>	<b>129,548</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	50,939	—	—	—	113,079	—	7,460,933	3,383	—
Other Non-Operating Expenses	—	—	—	—	295,665	—	—	5,035	—	1,003
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$50,939</b>	<b>\$—</b>	<b>\$—</b>	<b>\$295,665</b>	<b>\$113,079</b>	<b>\$—</b>	<b>\$7,465,968</b>	<b>\$3,383</b>	<b>\$1,003</b>
<b>Non-Operating Income (Loss)</b>	<b>9,748</b>	<b>90,033</b>	<b>1,685</b>	<b>2,179</b>	<b>14,282</b>	<b>703,291</b>	<b>2</b>	<b>(267,254)</b>	<b>126,165</b>	<b>(1,003)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>90,710</b>	<b>(55,308)</b>	<b>10,791</b>	<b>(52,537)</b>	<b>731,664</b>	<b>355,355</b>	<b>2</b>	<b>1,123,347</b>	<b>(162,394)</b>	<b>(6,602)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$90,710</b>	<b>\$(55,308)</b>	<b>\$10,791</b>	<b>\$(52,537)</b>	<b>\$731,664</b>	<b>\$355,355</b>	<b>\$2</b>	<b>\$1,123,347</b>	<b>\$(162,394)</b>	<b>\$(6,602)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Stratford Irrigation District	Stratford Public Utility District	Strathmore Public Utility District	Suisun/Solano Water Authority	Sultana Community Services District	Sunnyside Maintenance District (San Joaquin)	Sunnyslope County Water District	Sutter Community Service District	Sutter County Waterworks District No. 1	Sutter Extension Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$157,998	\$423,269	\$3,248,407	\$64,507	\$—	\$3,155,438	\$449,118	\$61,841	\$—
Business	—	—	—	156,846	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	145,858	—	—	179,136	—	—	—	—	—	690,044
Sales for Resale	—	—	—	—	—	—	—	—	—	732,621
All Other Sales	—	8,136	76,014	338,682	—	—	445,486	—	—	—
Water Services	7,327	281	20,519	—	—	—	—	270,891	(475)	—
<b>Total Operating Revenues</b>	<b>153,185</b>	<b>166,415</b>	<b>519,802</b>	<b>3,923,071</b>	<b>64,507</b>	<b>—</b>	<b>3,600,924</b>	<b>720,009</b>	<b>61,366</b>	<b>1,422,665</b>
<b>Operating Expenses</b>										
Source of Supply	166,442	—	34,290	—	—	16,427	—	—	—	—
Pumping	—	62,079	—	—	13,593	—	335,642	—	—	99,010
Water Treatment	—	3,056	160,408	855,314	—	—	—	—	—	—
Administration and General Customer Accounts	23,694	25,850	98,267	173,318	21,781	3,596	1,005,752	145,209	210,415	150,135
Transmission and Distribution	29,456	62,079	56,975	1,779,597	17,481	7,188	2,204,446	263,606	—	724,676
Depreciation and Amortization	—	26,059	161,469	899,555	23,420	—	402,286	124,166	54,166	75,000
Other Operating Expenses	—	—	—	—	—	—	61,106	—	—	—
<b>Total Operating Expenses</b>	<b>219,592</b>	<b>179,123</b>	<b>511,409</b>	<b>4,446,426</b>	<b>76,275</b>	<b>27,211</b>	<b>4,027,983</b>	<b>532,981</b>	<b>264,581</b>	<b>1,048,821</b>
<b>Operating Income (Loss)</b>	<b>(66,407)</b>	<b>(12,708)</b>	<b>8,393</b>	<b>(523,355)</b>	<b>(11,768)</b>	<b>(27,211)</b>	<b>(427,059)</b>	<b>187,028</b>	<b>(203,215)</b>	<b>373,844</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,624	1,683	1,669	296,240	835	725	16,754	34,739	—	26,810
Rents, Leases, and Franchises	—	—	7,365	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	7,874	—	—	3,835	2,552	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	22,376	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	27	—	—	—	—	2	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	128	642	—	53	31	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	33,812	—	—	7,407
<b>Total Non-Operating Revenues</b>	<b>9,651</b>	<b>9,685</b>	<b>9,676</b>	<b>296,240</b>	<b>4,723</b>	<b>25,686</b>	<b>50,566</b>	<b>34,739</b>	<b>—</b>	<b>34,217</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	36,534	256,965	3,386	4,045	254,698	76,266	—	—
Other Non-Operating Expenses	—	—	—	—	—	290	142,136	6,455	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$36,534</b>	<b>\$256,965</b>	<b>\$3,386</b>	<b>\$4,335</b>	<b>\$396,834</b>	<b>\$82,721</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>9,651</b>	<b>9,685</b>	<b>(26,858)</b>	<b>39,275</b>	<b>1,337</b>	<b>21,351</b>	<b>(346,268)</b>	<b>(47,982)</b>	<b>—</b>	<b>34,217</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(56,756)</b>	<b>(3,023)</b>	<b>(18,465)</b>	<b>(484,080)</b>	<b>(10,431)</b>	<b>(5,860)</b>	<b>(773,327)</b>	<b>139,046</b>	<b>(203,215)</b>	<b>408,061</b>
Operating Transfers In	—	—	—	2,375,381	—	—	513,332	—	—	—
Operating Transfers Out	—	—	—	2,375,381	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(56,756)</b>	<b>\$(3,023)</b>	<b>\$(18,465)</b>	<b>\$(484,080)</b>	<b>\$(10,431)</b>	<b>\$(5,860)</b>	<b>\$(259,995)</b>	<b>\$139,046</b>	<b>\$(203,215)</b>	<b>\$408,061</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Talmont Resort Improvement District	Tea Pot Dome Water District	Tehachapi - Cummings County Water District	Tehama-Colusa Canal Authority	Tejon-Castac Water District	Templeton Community Services District	Tennant Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$29,736,291	\$2,005,265	\$2,354,852	\$162,365	\$—	\$926,737	\$—	\$—	\$1,395,993	\$21,636
Business	7,817,757	—	578,169	—	—	—	—	—	—	—
Industrial	520,528	—	—	—	—	—	—	—	—	—
Irrigation	38,856	—	—	—	889,487	770,374	—	—	—	—
Sales for Resale	3,542,309	—	86,895	—	—	—	—	1,140,868	—	—
All Other Sales	80,489	9,698	—	—	—	—	—	—	—	—
Water Services	1,088,535	—	125,683	—	—	—	2,147,706	50,060	—	—
<b>Total Operating Revenues</b>	<b>42,824,765</b>	<b>2,014,963</b>	<b>3,145,599</b>	<b>162,365</b>	<b>889,487</b>	<b>1,697,111</b>	<b>2,147,706</b>	<b>1,190,928</b>	<b>1,395,993</b>	<b>21,636</b>
<b>Operating Expenses</b>										
Source of Supply	11,352,467	—	11,442	—	478,143	1,948,106	—	618,455	—	—
Pumping	1,274,213	88,738	673,975	40,901	245,591	2,701,969	—	—	—	—
Water Treatment	2,521,017	86,344	—	4,414	—	—	—	—	—	—
Administration and General	13,392,942	487,415	607,171	19,086	140,046	1,159,459	943,561	136,303	864,745	11,043
Customer Accounts	1,845,993	101,489	—	—	—	—	—	—	—	—
Transmission and Distribution	4,225,822	832,875	730,397	—	181,108	836,386	—	—	349,580	—
Depreciation and Amortization	6,170,849	534,225	742,746	29,336	55,415	405,449	63,272	119,218	522,292	—
Other Operating Expenses	—	—	440,286	60,527	—	—	1,660,559	—	—	—
<b>Total Operating Expenses</b>	<b>40,783,303</b>	<b>2,131,086</b>	<b>3,206,017</b>	<b>154,264</b>	<b>1,100,303</b>	<b>7,051,369</b>	<b>2,667,392</b>	<b>873,976</b>	<b>1,736,617</b>	<b>11,043</b>
<b>Operating Income (Loss)</b>	<b>2,041,462</b>	<b>(116,123)</b>	<b>(60,418)</b>	<b>8,101</b>	<b>(210,816)</b>	<b>(5,354,258)</b>	<b>(519,686)</b>	<b>316,952</b>	<b>(340,624)</b>	<b>10,593</b>
<b>Non-Operating Revenues</b>										
Interest Income	717,975	74,391	22,668	1,581	10,335	72,193	58,178	—	60,475	497
Rents, Leases, and Franchises	—	87,294	—	—	6,600	—	4,800	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	3,575,595	—	—	—	—
Voter Approved Taxes	—	—	95,840	—	—	2,477,603	—	—	—	—
Property Assessments	—	696,522	—	—	108,945	—	—	—	—	—
Special Assessments	—	—	—	101,400	—	—	—	—	—	—
Prior Year and Penalties	—	65,999	54	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	73,109	—	—	—	—	—	—	—
State	—	—	146	—	—	62,172	—	—	—	—
Other Governmental Agencies	—	575,304	3,328	—	—	71,232	—	—	—	—
Other Non-Operating Revenues	285,431	12,001	58,576	4,519	7,853	148,403	319,550	—	10,040	—
<b>Total Non-Operating Revenues</b>	<b>1,003,406</b>	<b>1,511,511</b>	<b>253,721</b>	<b>107,500</b>	<b>133,733</b>	<b>6,407,198</b>	<b>382,528</b>	<b>—</b>	<b>70,515</b>	<b>497</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,286,972	668,179	35,979	—	—	112,115	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	92,734	—	3,546	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,286,972</b>	<b>\$668,179</b>	<b>\$35,979</b>	<b>\$—</b>	<b>\$—</b>	<b>\$204,849</b>	<b>\$—</b>	<b>\$3,546</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(283,566)</b>	<b>843,332</b>	<b>217,742</b>	<b>107,500</b>	<b>133,733</b>	<b>6,202,349</b>	<b>382,528</b>	<b>(3,546)</b>	<b>70,515</b>	<b>497</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,757,896</b>	<b>727,209</b>	<b>157,324</b>	<b>115,601</b>	<b>(77,083)</b>	<b>848,091</b>	<b>(137,158)</b>	<b>313,406</b>	<b>(270,109)</b>	<b>11,090</b>
Operating Transfers In	—	—	2,600,000	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	533,020	—
<b>Net Income (Loss)</b>	<b>\$1,757,896</b>	<b>\$727,209</b>	<b>\$2,757,324</b>	<b>\$115,601</b>	<b>\$(77,083)</b>	<b>\$848,091</b>	<b>\$(137,158)</b>	<b>\$313,406</b>	<b>\$(803,129)</b>	<b>\$11,090</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Terra Bella Irrigation District	Teviston Community Services District	Thermalito Irrigation District	Thomes Creek Water District	Three Rivers Community Services District	Three Valleys Municipal Water District	Thunderbird County Water District	Timber Cove County Water District	Tipton Community Services District	Town of Discovery Bay
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$500,945	\$88,068	\$1,802,320	\$—	\$44,680	\$—	\$155,984	\$24,394	\$275,505	\$1,553,068
Business	—	—	52,555	—	—	—	—	16,198	—	—
Industrial	—	—	27,327	—	—	—	—	—	—	—
Irrigation	2,585,685	—	12,548	33,720	—	—	—	—	—	—
Sales for Resale	781,680	—	—	54,705	—	37,256,855	—	—	—	—
All Other Sales	45,271	—	2,713	—	—	—	—	—	20,283	—
Water Services	900,484	—	159,520	—	—	5,009,054	36,998	140,140	—	—
<b>Total Operating Revenues</b>	<b>4,814,065</b>	<b>88,068</b>	<b>2,056,983</b>	<b>88,425</b>	<b>44,680</b>	<b>42,265,909</b>	<b>192,982</b>	<b>180,732</b>	<b>295,788</b>	<b>1,553,068</b>
<b>Operating Expenses</b>										
Source of Supply	1,957,134	—	30,208	116,293	—	33,442,858	17,325	—	—	—
Pumping	1,117,591	11,646	22,951	—	13,571	—	17,387	36,388	93,452	337,609
Water Treatment	70,915	—	468,225	—	1,927	3,512,201	—	28,440	—	—
Administration and General	707,321	57,781	551,753	12,270	—	2,955,959	96,798	35,907	47,739	255,892
Customer Accounts	—	—	51,119	—	11,981	—	—	12,439	—	—
Transmission and Distribution	766,620	4,745	309,774	—	18,688	2,081,895	17,936	31,737	26,700	801,548
Depreciation and Amortization	330,899	16,930	388,449	27,994	7,165	1,874,511	10,301	120,648	109,369	112,638
Other Operating Expenses	—	—	—	—	—	—	12,593	—	—	—
<b>Total Operating Expenses</b>	<b>4,950,480</b>	<b>91,102</b>	<b>1,822,479</b>	<b>156,557</b>	<b>53,332</b>	<b>43,867,424</b>	<b>172,340</b>	<b>265,559</b>	<b>277,260</b>	<b>1,507,687</b>
<b>Operating Income (Loss)</b>	<b>(136,415)</b>	<b>(3,034)</b>	<b>234,504</b>	<b>(68,132)</b>	<b>(8,652)</b>	<b>(1,601,515)</b>	<b>20,642</b>	<b>(84,827)</b>	<b>18,528</b>	<b>45,381</b>
<b>Non-Operating Revenues</b>										
Interest Income	45,905	19	19,905	15,351	3,092	656,204	459	4,139	10,126	—
Rents, Leases, and Franchises	28,050	—	—	—	—	838,413	—	—	33,722	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	225	—	—	—	1,661,963	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	103,463	—	—	255,532	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1	—	—	—	12,487	—	—	—	—
Other Governmental Agencies	1,068,421	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	2,760	—	—
<b>Total Non-Operating Revenues</b>	<b>1,142,376</b>	<b>245</b>	<b>19,905</b>	<b>15,351</b>	<b>106,555</b>	<b>3,169,067</b>	<b>459</b>	<b>262,431</b>	<b>43,848</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	13,801	6,914	164,464	—	—	460,411	1,772	6,634	40,636	—
Other Non-Operating Expenses	805,930	—	4,412	—	—	242,030	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$819,731</b>	<b>\$6,914</b>	<b>\$168,876</b>	<b>\$—</b>	<b>\$—</b>	<b>\$702,441</b>	<b>\$1,772</b>	<b>\$6,634</b>	<b>\$40,636</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>322,645</b>	<b>(6,669)</b>	<b>(148,971)</b>	<b>15,351</b>	<b>106,555</b>	<b>2,466,626</b>	<b>(1,313)</b>	<b>255,797</b>	<b>3,212</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>186,230</b>	<b>(9,703)</b>	<b>85,533</b>	<b>(52,781)</b>	<b>97,903</b>	<b>865,111</b>	<b>19,329</b>	<b>170,970</b>	<b>21,740</b>	<b>45,381</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$186,230</b>	<b>\$(9,703)</b>	<b>\$85,533</b>	<b>\$(52,781)</b>	<b>\$97,903</b>	<b>\$865,111</b>	<b>\$19,329</b>	<b>\$170,970</b>	<b>\$21,740</b>	<b>\$45,381</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Trabuco Canyon Water District	Tract 92-Community Services District	Tranquillity Irrigation District	Tres Pinos County Water District	Tri Valley Water District	Trinity County Waterworks District No. 1	Triunfo County Sanitation District (Ventura)	Truckee-Donner Public Utility District	Tucker Oaks Water District	Tulare County Waterworks District No. 1 (Tulare)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$2,394,918	\$22,692	\$219,922	\$14,854	\$—	\$251,478	\$2,909,396	\$8,607,635	\$12,431	\$—
Business	183,442	—	—	—	—	—	412,438	1,140,682	—	—
Industrial	526	—	—	—	—	—	—	—	—	—
Irrigation	863,401	—	4,415,749	—	180,795	302	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	50,373	39,674	1,485	182	—
Water Services	94,501	—	78,579	27,447	59,831	—	1,060,334	1,625,302	—	—
<b>Total Operating Revenues</b>	<b>3,536,788</b>	<b>22,692</b>	<b>4,714,250</b>	<b>42,301</b>	<b>240,626</b>	<b>302,153</b>	<b>4,421,842</b>	<b>11,375,104</b>	<b>12,613</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	1,552,814	—	127,571	5,615	191,996	—	2,624,592	—	4,368	—
Pumping	411,909	7,228	815,885	—	—	—	—	1,523,524	—	—
Water Treatment	476,352	2,219	—	—	—	—	—	—	1,099	—
Administration and General	874,074	9,948	552,191	14,638	40,814	—	1,016,443	1,357,554	3,117	39,784
Customer Accounts	238,087	—	—	8,376	—	—	313,231	487,419	—	—
Transmission and Distribution	343,942	3,341	746,185	11,723	39,842	312,177	—	2,959,594	—	—
Depreciation and Amortization	1,128,154	944	280,274	4,716	1,220	107,040	442,152	2,889,013	—	—
Other Operating Expenses	—	—	—	76	—	—	—	348,656	892	—
<b>Total Operating Expenses</b>	<b>5,025,332</b>	<b>23,680</b>	<b>2,522,106</b>	<b>45,144</b>	<b>273,872</b>	<b>419,217</b>	<b>4,396,418</b>	<b>9,565,760</b>	<b>9,476</b>	<b>39,784</b>
<b>Operating Income (Loss)</b>	<b>(1,488,544)</b>	<b>(988)</b>	<b>2,192,144</b>	<b>(2,843)</b>	<b>(33,246)</b>	<b>(117,064)</b>	<b>25,424</b>	<b>1,809,344</b>	<b>3,137</b>	<b>(39,784)</b>
<b>Non-Operating Revenues</b>										
Interest Income	25,369	1,723	24,719	271	550	3,704	4,258	394,761	50	1,541
Rents, Leases, and Franchises	—	—	52,393	6,900	—	—	147,000	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,074,482	—	—	—	1,186	4,987	—	—	—	5,399
Voter Approved Taxes	—	—	—	—	—	30,321	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	29,497
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	298
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	9,855	—	—	—	—	732,175	—	—	—	77
Other Governmental Agencies	160,876	—	82,829	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	9,849	—	—	—	19,616	—	—	920
<b>Total Non-Operating Revenues</b>	<b>1,270,582</b>	<b>1,723</b>	<b>169,790</b>	<b>7,171</b>	<b>1,736</b>	<b>771,187</b>	<b>170,874</b>	<b>394,761</b>	<b>50</b>	<b>37,732</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	94,633	—	—	10,016	114,725	1,592,645	—	—
Other Non-Operating Expenses	—	—	23,697	—	—	—	—	64,723	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$118,330</b>	<b>\$—</b>	<b>\$—</b>	<b>\$10,016</b>	<b>\$114,725</b>	<b>\$1,657,368</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,270,582</b>	<b>1,723</b>	<b>51,460</b>	<b>7,171</b>	<b>1,736</b>	<b>761,171</b>	<b>56,149</b>	<b>(1,262,607)</b>	<b>50</b>	<b>37,732</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(217,962)</b>	<b>735</b>	<b>2,243,604</b>	<b>4,328</b>	<b>(31,510)</b>	<b>644,107</b>	<b>81,573</b>	<b>546,737</b>	<b>3,187</b>	<b>(2,052)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(217,962)</b>	<b>\$735</b>	<b>\$2,243,604</b>	<b>\$4,328</b>	<b>\$(31,510)</b>	<b>\$644,107</b>	<b>\$81,573</b>	<b>\$546,737</b>	<b>\$3,187</b>	<b>\$(2,052)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Tulare Irrigation District	Tulare Lake Basin Water Storage District	Tulelake Irrigation District	Tuolumne Utilities District	Turlock Irrigation District	Turner Island Water District	Twain Harte Community Services District	Twentynine Palms County Water District	Union Public Utility District	United Water Conservation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$8,986,606	\$33,257	\$—	\$928,658	\$2,777,326	\$1,127,777	\$—
Business	—	—	—	—	—	—	—	490,997	—	—
Industrial	—	—	—	—	—	—	—	40,387	—	—
Irrigation	2,820,853	6,201,741	3,531,963	—	3,544,988	1,294,996	—	—	—	—
Sales for Resale	—	—	—	—	3,286,814	—	—	—	—	6,215,570
All Other Sales	—	—	—	2,775	89,627	—	—	24,200	—	—
Water Services	2,689,576	1,365,921	11,500	—	—	—	3,107	929,411	37,248	1,939,928
<b>Total Operating Revenues</b>	<b>5,510,429</b>	<b>7,567,662</b>	<b>3,543,463</b>	<b>8,989,381</b>	<b>6,954,686</b>	<b>1,294,996</b>	<b>931,765</b>	<b>4,262,321</b>	<b>1,165,025</b>	<b>8,155,498</b>
<b>Operating Expenses</b>										
Source of Supply	4,268,380	5,973,651	—	426,952	1,097,994	116,040	30,678	314,371	—	1,048,949
Pumping	—	—	658,822	314,481	939,805	539,541	—	144,758	—	—
Water Treatment	—	—	—	1,437,546	—	—	105,599	—	222,487	—
Administration and General	1,878,640	614,071	1,463,508	4,728,144	1,711,566	221,824	621,298	1,962,438	191,502	1,068,757
Customer Accounts	—	—	—	244,747	—	—	—	115,441	—	—
Transmission and Distribution	842,895	875,725	1,196,880	932,238	7,507,822	—	—	232,386	360,277	4,641,326
Depreciation and Amortization	516,187	106,613	612,132	1,483,574	1,449,773	85,732	130,705	1,019,896	240,660	1,281,795
Other Operating Expenses	—	—	174,350	281,347	—	—	213,034	—	—	—
<b>Total Operating Expenses</b>	<b>7,506,102</b>	<b>7,570,060</b>	<b>4,105,692</b>	<b>9,849,029</b>	<b>12,706,960</b>	<b>963,137</b>	<b>1,101,314</b>	<b>3,789,290</b>	<b>1,014,926</b>	<b>8,040,827</b>
<b>Operating Income (Loss)</b>	<b>(1,995,673)</b>	<b>(2,398)</b>	<b>(562,229)</b>	<b>(859,648)</b>	<b>(5,752,274)</b>	<b>331,859</b>	<b>(169,549)</b>	<b>473,031</b>	<b>150,099</b>	<b>114,671</b>
<b>Non-Operating Revenues</b>										
Interest Income	273,642	38,768	57,453	25,723	—	1,382	1,332	37,803	14,182	94,690
Rents, Leases, and Franchises	—	—	10,454	32,381	—	—	—	101,469	—	11,912
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	196,322	—	—	628,990	1,263,848	—	27,744	—	114,951	—
Voter Approved Taxes	—	—	—	—	—	—	75,079	—	—	551,761
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	88	—	—	—
Prior Year and Penalties	5,746	3,327	3,290	—	—	—	—	—	—	32,236
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,688	—	—	9,436	19,311	—	351	—	1,361	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	266,694	—	177,776	8,391	—	—	—	49,771	—	2,752
<b>Total Non-Operating Revenues</b>	<b>745,092</b>	<b>42,095</b>	<b>248,973</b>	<b>704,921</b>	<b>1,283,159</b>	<b>1,382</b>	<b>104,594</b>	<b>189,043</b>	<b>130,494</b>	<b>693,351</b>
<b>Non-Operating Expenses</b>										
Interest Expense	62,685	—	—	364,483	—	37,357	20,834	105,036	119,618	364,280
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	23,607
<b>Total Non-Operating Expenses</b>	<b>\$62,685</b>	<b>\$—</b>	<b>\$—</b>	<b>\$364,483</b>	<b>\$—</b>	<b>\$37,357</b>	<b>\$20,834</b>	<b>\$105,036</b>	<b>\$119,618</b>	<b>\$387,887</b>
<b>Non-Operating Income (Loss)</b>	<b>682,407</b>	<b>42,095</b>	<b>248,973</b>	<b>340,438</b>	<b>1,283,159</b>	<b>(35,975)</b>	<b>83,760</b>	<b>84,007</b>	<b>10,876</b>	<b>305,464</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,313,266)</b>	<b>39,697</b>	<b>(313,256)</b>	<b>(519,210)</b>	<b>(4,469,115)</b>	<b>295,884</b>	<b>(85,789)</b>	<b>557,038</b>	<b>160,975</b>	<b>420,135</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,313,266)</b>	<b>\$39,697</b>	<b>\$(313,256)</b>	<b>\$(519,210)</b>	<b>\$(4,469,115)</b>	<b>\$295,884</b>	<b>\$(85,789)</b>	<b>\$557,038</b>	<b>\$160,975</b>	<b>\$420,135</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Upper Lake County Water District	Upper Mokelumne River Watershed Authority	Upper San Gabriel Valley Municipal Water District	Vallecitos Water District	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Springs Public Utility District	Vandalia Water District	Vandenberg Village Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$133,833	\$—	\$—	\$10,366,378	\$10,891,776	\$4,154,760	\$3,404,501	\$177,957	\$8,159	\$1,191,044
Business	—	—	—	1,570,622	44,474	—	—	—	—	148,020
Industrial	—	—	—	215,788	—	—	—	—	—	—
Irrigation	—	—	—	3,955,719	22,023,929	—	—	—	241,310	111,791
Sales for Resale	—	—	14,115,557	—	—	—	—	—	—	—
All Other Sales	10,200	—	—	689,717	—	—	—	—	—	55,891
Water Services	1,150	—	3,947,477	8,953,304	885,613	7,636,298	—	1,645	99,366	98,593
<b>Total Operating Revenues</b>	<b>145,183</b>	<b>—</b>	<b>18,063,034</b>	<b>25,751,528</b>	<b>33,845,792</b>	<b>11,791,058</b>	<b>3,404,501</b>	<b>179,602</b>	<b>348,835</b>	<b>1,605,339</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	13,264,228	15,603,958	23,884,810	1,427,694	1,324,644	—	—	20,360
Pumping	32,709	—	—	395,716	2,810,313	1,607,476	—	—	124,564	235,777
Water Treatment	—	—	—	310,718	137,785	4,609,972	—	—	—	140,504
Administration and General Customer Accounts	131,137	62,000	2,883,212	5,027,429	4,855,725	2,725,379	1,737,175	114,744	46,128	513,901
Transmission and Distribution	—	—	—	1,079,479	4,486,464	1,823,869	—	94,906	206,053	150,811
Depreciation and Amortization	—	—	340,021	4,887,167	4,032,927	1,686,157	826,140	38,821	26,299	123,547
Other Operating Expenses	5,147	—	3,981,330	1,593,404	—	—	—	—	—	14,960
<b>Total Operating Expenses</b>	<b>168,993</b>	<b>62,000</b>	<b>20,468,791</b>	<b>29,615,810</b>	<b>40,241,085</b>	<b>14,269,790</b>	<b>3,887,959</b>	<b>248,471</b>	<b>403,044</b>	<b>1,279,041</b>
<b>Operating Income (Loss)</b>	<b>(23,810)</b>	<b>(62,000)</b>	<b>(2,405,757)</b>	<b>(3,864,282)</b>	<b>(6,395,293)</b>	<b>(2,478,732)</b>	<b>(483,458)</b>	<b>(68,869)</b>	<b>(54,209)</b>	<b>326,298</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,355	—	153,987	163,527	191,448	320,270	27,644	7,854	4,247	34,499
Rents, Leases, and Franchises	—	—	—	—	208,413	—	—	—	4,000	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,615	—	302,116	844,390	1,991,229	274,193	—	94,303	367	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	584,786	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	14	—	—	36,171	—	—	—	—	2	—
<b>Intergovernmental</b>										
Federal	—	—	1,140,533	—	—	—	—	—	—	—
State	28	—	2,574	8,496	19,595	2,000	—	1,223	13,671	—
Other Governmental Agencies	—	—	704,128	423,412	—	—	—	9,726	—	—
Other Non-Operating Revenues	—	—	—	108,718	—	—	79,298	51,550	16,047	—
<b>Total Non-Operating Revenues</b>	<b>5,012</b>	<b>—</b>	<b>2,303,338</b>	<b>1,584,714</b>	<b>2,995,471</b>	<b>596,463</b>	<b>106,942</b>	<b>164,656</b>	<b>38,334</b>	<b>34,499</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	1,864,087	5,929	—	131,243	6,295	—	—
Other Non-Operating Expenses	—	—	—	—	29,988	21,700	2,880	73	420	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,864,087</b>	<b>\$35,917</b>	<b>\$21,700</b>	<b>\$134,123</b>	<b>\$6,368</b>	<b>\$420</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>5,012</b>	<b>—</b>	<b>2,303,338</b>	<b>(279,373)</b>	<b>2,959,554</b>	<b>574,763</b>	<b>(27,181)</b>	<b>158,288</b>	<b>37,914</b>	<b>34,499</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(18,798)</b>	<b>(62,000)</b>	<b>(102,419)</b>	<b>(4,143,655)</b>	<b>(3,435,739)</b>	<b>(1,903,969)</b>	<b>(510,639)</b>	<b>89,419</b>	<b>(16,295)</b>	<b>360,797</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	403,069	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(18,798)</b>	<b>\$(62,000)</b>	<b>\$(102,419)</b>	<b>\$(4,143,655)</b>	<b>\$(3,838,808)</b>	<b>\$(1,903,969)</b>	<b>\$(510,639)</b>	<b>\$89,419</b>	<b>\$(16,295)</b>	<b>\$360,797</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Ventura County Waterworks No. 1	Ventura County Waterworks No. 16	Ventura County Waterworks No. 17	Ventura County Waterworks No. 19	Ventura County Waterworks No. 8	Ventura River County Water District	Victorville Water District	Villa Blue Estates Water District	Vista Irrigation District	Volcano Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$8,943,558	\$14,807	\$1,496,378	\$731,336	\$19,949,690	\$1,344,287	\$10,180,710	\$8,988	\$15,409,252	\$45,490
Business	864,944	—	226,375	58,138	2,948,099	—	1,801,243	—	1,657,995	—
Industrial	260,202	—	—	13,384	192,518	—	—	—	714,223	—
Irrigation	2,090,513	—	—	1,679,781	5,752,950	—	—	—	3,424,859	—
Sales for Resale	—	—	—	—	1,128,101	—	—	—	50,261	—
All Other Sales	82,737	—	45	19,791	—	—	1,019,432	—	863,428	—
Water Services	86,733	—	8,624	4,271	39,566	12,666	15,017,307	—	13,335,472	—
<b>Total Operating Revenues</b>	<b>12,328,687</b>	<b>14,807</b>	<b>1,731,422</b>	<b>2,506,701</b>	<b>30,010,924</b>	<b>1,356,953</b>	<b>28,018,692</b>	<b>8,988</b>	<b>35,455,490</b>	<b>45,490</b>
<b>Operating Expenses</b>										
Source of Supply	8,503,901	10,597	1,308,448	1,777,530	19,374,552	146,464	192,604	—	14,436,049	—
Pumping	617,349	—	5,404	128,655	726,633	90,715	7,874,689	—	275,012	27,632
Water Treatment	104,319	—	—	—	—	—	35,141,079	2,142	1,849,722	2,969
Administration and General	1,309,081	1,317	106,232	163,889	2,187,094	712,005	8,449,281	802	12,180,312	18,648
Customer Accounts	263,140	—	24,501	39,962	733,394	—	3,106,644	—	1,034,487	—
Transmission and Distribution	1,074,632	—	169,775	325,965	4,997,034	163,796	2,074,709	—	1,390,404	—
Depreciation and Amortization	609,207	9,867	73,117	106,775	1,083,228	227,891	—	—	2,893,214	14,873
Other Operating Expenses	—	—	—	—	63,448	—	—	945	—	13,306
<b>Total Operating Expenses</b>	<b>12,481,629</b>	<b>21,781</b>	<b>1,687,477</b>	<b>2,542,776</b>	<b>29,165,383</b>	<b>1,340,871</b>	<b>56,839,006</b>	<b>3,889</b>	<b>34,059,200</b>	<b>77,428</b>
<b>Operating Income (Loss)</b>	<b>(152,942)</b>	<b>(6,974)</b>	<b>43,945</b>	<b>(36,075)</b>	<b>845,541</b>	<b>16,082</b>	<b>(28,820,314)</b>	<b>5,099</b>	<b>1,396,290</b>	<b>(31,938)</b>
<b>Non-Operating Revenues</b>										
Interest Income	212,312	—	90,766	36,191	491,578	8,752	171,525	—	76,377	1,225
Rents, Leases, and Franchises	299,878	—	—	—	336,621	—	—	—	546,448	300
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	25,807	—	—	358,013	14,606
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	649,677	—	(4)	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	55	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	(11,374)	—	63,812	—	—	—	—	—	—	—
State	14,670	—	—	1,436	—	284	—	—	9,469	160
Other Governmental Agencies	—	—	—	—	278,505	—	—	—	(53,133)	—
Other Non-Operating Revenues	275,297	176	—	53,767	4,233,443	—	—	—	94,243	1,074
<b>Total Non-Operating Revenues</b>	<b>790,783</b>	<b>176</b>	<b>154,633</b>	<b>91,394</b>	<b>5,340,147</b>	<b>34,843</b>	<b>821,202</b>	<b>—</b>	<b>1,031,413</b>	<b>17,365</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	2,707	—	228	1,502,620	—	192,500	—
Other Non-Operating Expenses	599,241	—	76,390	129,060	124,200	—	164,325	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$599,241</b>	<b>\$—</b>	<b>\$76,390</b>	<b>\$131,767</b>	<b>\$124,200</b>	<b>\$228</b>	<b>\$1,666,945</b>	<b>\$—</b>	<b>\$192,500</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>191,542</b>	<b>176</b>	<b>78,243</b>	<b>(40,373)</b>	<b>5,215,947</b>	<b>34,615</b>	<b>(845,743)</b>	<b>—</b>	<b>838,913</b>	<b>17,365</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>38,600</b>	<b>(6,798)</b>	<b>122,188</b>	<b>(76,448)</b>	<b>6,061,488</b>	<b>50,697</b>	<b>(29,666,057)</b>	<b>5,099</b>	<b>2,235,203</b>	<b>(14,573)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$38,600</b>	<b>\$(6,798)</b>	<b>\$122,188</b>	<b>\$(76,448)</b>	<b>\$6,061,488</b>	<b>\$50,697</b>	<b>\$(29,666,057)</b>	<b>\$5,099</b>	<b>\$2,235,203</b>	<b>\$(14,573)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Volta Community Services District	Wallace Community Services District	Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	Walnut Valley Water District	Washington County Water District	Water Facilities Authority	Water Replenishment District of Southern California	Waterworks District No. 21 (Los Angeles)	Waterworks District No. 29 (Los Angeles)	Waterworks District No. 36 (Los Angeles)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$19,083	\$72,639	\$—	\$15,172,644	\$51,232	\$—	\$—	\$156,757	\$16,607,816	\$898,406
Business	—	—	—	5,002,756	—	—	—	—	—	—
Industrial	—	—	—	1,715,454	—	—	—	—	—	—
Irrigation	—	—	—	151,321	—	—	—	—	—	—
Sales for Resale	—	—	—	340,977	—	11,265,104	—	—	—	—
All Other Sales	—	—	—	400,971	4,352	1,512,300	—	—	—	—
Water Services	—	155	—	828,261	—	—	45,601,400	37,242	1,069,428	170,003
<b>Total Operating Revenues</b>	<b>19,083</b>	<b>72,794</b>	<b>—</b>	<b>23,612,384</b>	<b>55,584</b>	<b>12,777,404</b>	<b>45,601,400</b>	<b>193,999</b>	<b>17,677,244</b>	<b>1,068,409</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	15,141,590	6,435	10,142,725	34,012,591	64,505	7,778,972	393,547
Pumping	—	15,443	5,174	1,272,980	—	—	—	25,875	1,742,835	186,548
Water Treatment	—	46,328	—	—	6,436	1,871,777	—	—	14,744	2,376
Administration and General	12,777	10,888	4,244	4,204,841	75,112	780,904	12,692,820	11,875	1,500,647	40,922
Customer Accounts	—	2,373	—	1,717,791	—	—	—	17,883	668,090	67,575
Transmission and Distribution	—	15,443	16,411	3,897,652	2,615	—	—	60,947	3,623,854	92,258
Depreciation and Amortization	—	14,551	—	3,966,765	—	1,128,264	2,324,791	32,782	4,473,281	105,257
Other Operating Expenses	—	—	12,996	(174,231)	—	—	—	26,610	1,045,699	127,820
<b>Total Operating Expenses</b>	<b>12,777</b>	<b>105,026</b>	<b>38,825</b>	<b>30,027,388</b>	<b>90,598</b>	<b>13,923,670</b>	<b>49,030,202</b>	<b>240,477</b>	<b>20,848,122</b>	<b>1,016,303</b>
<b>Operating Income (Loss)</b>	<b>6,306</b>	<b>(32,232)</b>	<b>(38,825)</b>	<b>(6,415,004)</b>	<b>(35,014)</b>	<b>(1,146,266)</b>	<b>(3,428,802)</b>	<b>(46,478)</b>	<b>(3,170,878)</b>	<b>52,106</b>
<b>Non-Operating Revenues</b>										
Interest Income	5	1,297	557	1,255,538	55	171,142	234,908	2,541	170,692	35,497
Rents, Leases, and Franchises	—	—	—	—	—	52,703	—	—	1	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	754,079	26,542	—	429,074	55,507	2,726,140	42,777
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	31,007	—	—	—	—	—	—	—
Special Assessments	—	6,762	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	13,570	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	9,763	270	—	3,516	595	42,624	837
Other Governmental Agencies	—	—	—	—	—	452,026	—	—	—	—
Other Non-Operating Revenues	—	—	—	794,252	2,281	14,843	131,199	15	(2,939)	22
<b>Total Non-Operating Revenues</b>	<b>5</b>	<b>8,059</b>	<b>31,564</b>	<b>2,813,632</b>	<b>29,148</b>	<b>690,714</b>	<b>812,267</b>	<b>58,658</b>	<b>2,936,518</b>	<b>79,133</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	630,723	—	580,385	1,183,999	3,062	—	—
Other Non-Operating Expenses	—	—	—	47,402	—	—	450,000	—	695	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$678,125</b>	<b>\$—</b>	<b>\$580,385</b>	<b>\$1,633,999</b>	<b>\$3,062</b>	<b>\$695</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>5</b>	<b>8,059</b>	<b>31,564</b>	<b>2,135,507</b>	<b>29,148</b>	<b>110,329</b>	<b>(821,732)</b>	<b>55,596</b>	<b>2,935,823</b>	<b>79,133</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>6,311</b>	<b>(24,173)</b>	<b>(7,261)</b>	<b>(4,279,497)</b>	<b>(5,866)</b>	<b>(1,035,937)</b>	<b>(4,250,534)</b>	<b>9,118</b>	<b>(235,055)</b>	<b>131,239</b>
Operating Transfers In	—	—	1,000	63,962	—	—	—	—	—	—
Operating Transfers Out	—	—	1,000	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$6,311</b>	<b>\$(24,173)</b>	<b>\$(7,261)</b>	<b>\$(4,215,535)</b>	<b>\$(5,866)</b>	<b>\$(1,035,937)</b>	<b>\$(4,250,534)</b>	<b>\$9,118</b>	<b>\$(235,055)</b>	<b>\$131,239</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Waterworks District No. 37 (Los Angeles)	Waterworks District No. 40 (Los Angeles)	Weaverville Community Services District	Weott Community Services District	West Basin Municipal Water District	West End Water Development, Treatment, and Conservation Joint Powers Authority	West Kern Water District	West Patton Village Community Services District	West Side Irrigation District	West Stanislaus Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$870,676	\$30,739,883	\$469,757	\$66,729	\$—	\$—	\$2,343,763	\$83,700	\$—	\$—
Business	—	—	179,326	2,056	—	—	—	—	—	—
Industrial	—	—	7,144	—	—	—	18,221,858	—	—	—
Irrigation	—	—	27,682	—	—	—	—	—	780,501	3,467,444
Sales for Resale	—	—	—	—	129,710,525	—	—	—	—	—
All Other Sales	—	—	39,001	8,018	—	—	174,001	—	—	—
Water Services	218,596	3,350,757	—	—	10,591,146	—	—	—	44,388	435,406
<b>Total Operating Revenues</b>	<b>1,089,272</b>	<b>34,090,640</b>	<b>722,910</b>	<b>76,803</b>	<b>140,301,671</b>	<b>—</b>	<b>20,739,622</b>	<b>83,700</b>	<b>824,889</b>	<b>3,902,850</b>
<b>Operating Expenses</b>										
Source of Supply	173,969	14,154,829	—	2,402	92,276,466	—	4,288,980	22,484	31,552	1,501,465
Pumping	501,825	3,765,615	25,941	1,364	—	—	5,430,763	—	272,756	1,349,242
Water Treatment	14,876	321,457	101,272	23,548	24,028,037	—	—	267	—	—
Administration and General	65,853	4,825,278	239,611	28,780	1,043,584	—	3,776,135	32,000	1,084,664	486,878
Customer Accounts	76,520	2,957,449	36,643	—	—	—	543,918	—	—	—
Transmission and Distribution	100,539	6,377,062	107,507	10,421	—	—	859,040	18,836	92,600	992,442
Depreciation and Amortization	352,033	7,739,041	225,351	22,000	17,077,536	—	1,904,100	3,033	122,185	142,269
Other Operating Expenses	124,264	4,281,815	—	—	4,360,178	—	964,556	6,850	—	—
<b>Total Operating Expenses</b>	<b>1,409,879</b>	<b>44,422,546</b>	<b>736,325</b>	<b>88,515</b>	<b>138,785,801</b>	<b>—</b>	<b>17,767,492</b>	<b>83,470</b>	<b>1,603,757</b>	<b>4,472,296</b>
<b>Operating Income (Loss)</b>	<b>(320,607)</b>	<b>(10,331,906)</b>	<b>(13,415)</b>	<b>(11,712)</b>	<b>1,515,870</b>	<b>—</b>	<b>2,972,130</b>	<b>230</b>	<b>(778,868)</b>	<b>(569,446)</b>
<b>Non-Operating Revenues</b>										
Interest Income	31,209	768,981	12,139	444	1,426,242	1	282,638	4,408	30,838	30,417
Rents, Leases, and Franchises	—	3	21,765	—	—	—	—	3,660	—	3,600
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	126,470	1,359,837	—	—	—	—	—	9,360	60,016	367,518
Voter Approved Taxes	—	22,267	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	5	—	—
<b>Intergovernmental</b>										
Federal	—	—	439,926	—	—	—	—	—	—	—
State	2,370	487,840	—	—	—	—	—	61	687	8,500
Other Governmental Agencies	—	—	—	—	212,807	—	—	—	—	—
Other Non-Operating Revenues	(1,124)	93,758	—	—	557,072	—	2,022,740	—	161,677	626,796
<b>Total Non-Operating Revenues</b>	<b>158,925</b>	<b>2,732,686</b>	<b>473,830</b>	<b>444</b>	<b>2,196,121</b>	<b>1</b>	<b>2,305,378</b>	<b>17,494</b>	<b>253,218</b>	<b>1,036,831</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	7,270	137,756	5,522	12,497,585	—	775,226	—	—	—
Other Non-Operating Expenses	—	159,907	—	—	1,577,985	1	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$167,177</b>	<b>\$137,756</b>	<b>\$5,522</b>	<b>\$14,075,570</b>	<b>\$1</b>	<b>\$775,226</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>158,925</b>	<b>2,565,509</b>	<b>336,074</b>	<b>(5,078)</b>	<b>(11,879,449)</b>	<b>—</b>	<b>1,530,152</b>	<b>17,494</b>	<b>253,218</b>	<b>1,036,831</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(161,682)</b>	<b>(7,766,397)</b>	<b>322,659</b>	<b>(16,790)</b>	<b>(10,363,579)</b>	<b>—</b>	<b>4,502,282</b>	<b>17,724</b>	<b>(525,650)</b>	<b>467,385</b>
Operating Transfers In	—	—	—	—	—	—	—	27,419	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(161,682)</b>	<b>\$(7,766,397)</b>	<b>\$322,659</b>	<b>\$(16,790)</b>	<b>\$(10,363,579)</b>	<b>\$—</b>	<b>\$4,502,282</b>	<b>\$45,143</b>	<b>\$(525,650)</b>	<b>\$467,385</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	West Valley County Water	West Valley Water District	Westborough County Water District	Western Canal Water District	Western Municipal Water District	Westhaven Community Services District	Westlands Water District	Westley Community Services District	Westport County Water District	Westridge Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$139,284	\$8,852,717	\$1,500,962	\$—	\$—	\$182,552	\$—	\$27,105	\$45,142	\$44,609
Business	—	—	—	—	—	1,165	—	—	26,580	—
Industrial	—	—	—	—	—	—	2,512,549	—	—	—
Irrigation	—	108,368	—	1,122,428	—	—	92,503,663	—	—	—
Sales for Resale	—	—	—	1,680,444	36,261,684	—	—	—	—	—
All Other Sales	—	—	—	—	21,397,502	4,384	393,899	—	—	—
Water Services	50,986	3,274,557	23,126	845,304	10,982,187	—	405,183	1,156	541	—
<b>Total Operating Revenues</b>	<b>190,270</b>	<b>12,235,642</b>	<b>1,524,088</b>	<b>3,648,176</b>	<b>68,641,373</b>	<b>188,101</b>	<b>95,815,294</b>	<b>28,261</b>	<b>72,263</b>	<b>44,609</b>
<b>Operating Expenses</b>										
Source of Supply	—	760,170	660,485	75,110	54,243,741	—	72,497,058	—	—	—
Pumping	17,677	4,291,171	87,427	—	3,259,454	8,293	193,671	1,603	4,234	14,196
Water Treatment	—	1,182,823	77,575	—	1,343,418	38,495	—	—	86,587	—
Administration and General	117,136	5,893,174	954,631	1,143,234	11,919,760	70,852	15,764,268	21,607	10,814	—
Customer Accounts	—	1,837,991	—	—	693,605	6,718	2,138,106	—	—	—
Transmission and Distribution	55,204	1,664,813	—	1,521,250	6,533,961	15,563	5,303,018	—	24,218	—
Depreciation and Amortization	55,010	5,661,124	203,784	187,388	6,429,934	42,161	7,182,688	4,399	20,116	—
Other Operating Expenses	8,429	270,000	—	705,072	6,276,881	—	147,907	—	—	—
<b>Total Operating Expenses</b>	<b>253,456</b>	<b>21,561,266</b>	<b>1,983,902</b>	<b>3,632,054</b>	<b>90,700,754</b>	<b>182,082</b>	<b>103,226,716</b>	<b>27,609</b>	<b>145,969</b>	<b>14,196</b>
<b>Operating Income (Loss)</b>	<b>(63,186)</b>	<b>(9,325,624)</b>	<b>(459,814)</b>	<b>16,122</b>	<b>(22,059,381)</b>	<b>6,019</b>	<b>(7,411,422)</b>	<b>652</b>	<b>(73,706)</b>	<b>30,413</b>
<b>Non-Operating Revenues</b>										
Interest Income	691	92,589	36,120	74,154	4,187,371	3,863	1,755,019	918	179	1,175
Rents, Leases, and Franchises	16,730	41,767	—	8,997	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	3,901	1,084,686	347,253	—	15,415,539	—	—	836	10,850	14,981
Voter Approved Taxes	—	—	—	—	—	—	—	—	1,511	—
Property Assessments	—	—	—	—	—	—	16,959,407	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	230
<b>Intergovernmental</b>										
Federal	—	—	—	—	(4,324)	—	—	—	—	—
State	17	13,424	2,424	—	1,303,723	—	—	6	144	153
Other Governmental Agencies	—	62,462	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,719,499	44,618	—	3,768,175	—	1,577,331	—	251,425	—
<b>Total Non-Operating Revenues</b>	<b>21,339</b>	<b>3,014,427</b>	<b>430,415</b>	<b>83,151</b>	<b>24,670,484</b>	<b>3,863</b>	<b>20,291,757</b>	<b>1,760</b>	<b>264,109</b>	<b>16,539</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,337,648	—	—	2,111,787	9,910	10,943,552	—	—	—
Other Non-Operating Expenses	—	—	—	7,447	2,781,739	—	—	—	675	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$1,337,648</b>	<b>\$—</b>	<b>\$7,447</b>	<b>\$4,893,526</b>	<b>\$9,910</b>	<b>\$10,943,552</b>	<b>\$—</b>	<b>\$675</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>21,339</b>	<b>1,676,779</b>	<b>430,415</b>	<b>75,704</b>	<b>19,776,958</b>	<b>(6,047)</b>	<b>9,348,205</b>	<b>1,760</b>	<b>263,434</b>	<b>16,539</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(41,847)</b>	<b>(7,648,845)</b>	<b>(29,399)</b>	<b>91,826</b>	<b>(2,282,423)</b>	<b>(28)</b>	<b>1,936,783</b>	<b>2,412</b>	<b>189,728</b>	<b>46,952</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(41,847)</b>	<b>\$(7,648,845)</b>	<b>\$(29,399)</b>	<b>\$91,826</b>	<b>\$(2,282,423)</b>	<b>\$(28)</b>	<b>\$1,936,783</b>	<b>\$2,412</b>	<b>\$189,728</b>	<b>\$46,952</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Westside Water District	Westwood Community Services District	Wheatland Water District	Wheeler Crest Community Services District	Wheeler Ridge-Maricopa Water Storage District	Whittier Utility Authority	Widren Water District	Wild Wings County Service Area	Wilkinson Manor Maintenance District (San Joaquin)	Willow County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$366,145	\$—	\$—	\$—	\$7,978,291	\$—	\$—	\$—	\$369,582
Business	—	30,205	—	—	—	—	—	—	—	37,969
Industrial	—	—	—	—	861,975	—	—	—	—	—
Irrigation	621,635	—	—	—	34,918,923	—	—	—	—	19,439
Sales for Resale	3,856,025	—	—	—	—	—	—	—	—	—
All Other Sales	36,756	—	—	—	40,364	87,696	—	—	—	55,841
Water Services	—	2,571	—	—	460,804	—	309	310,211	54,699	—
<b>Total Operating Revenues</b>	<b>4,514,416</b>	<b>398,921</b>	<b>—</b>	<b>—</b>	<b>36,282,066</b>	<b>8,065,987</b>	<b>309</b>	<b>310,211</b>	<b>54,699</b>	<b>482,831</b>
<b>Operating Expenses</b>										
Source of Supply	4,484,506	—	2,329,500	—	34,166,004	—	—	—	—	—
Pumping	17,710	89,354	—	—	6,370,904	—	—	52,295	24,461	75,240
Water Treatment	—	20,475	—	—	—	—	—	215,083	1,926	21,921
Administration and General	117,652	60,289	3,146	19,003	2,151,191	3,460	3,916	34,573	23,079	305,840
Customer Accounts	—	—	—	—	1,206,566	—	—	—	—	9,052
Transmission and Distribution	134,337	114,558	26,314	—	1,525,161	7,525,657	—	—	66,403	155,905
Depreciation and Amortization	231,949	30,892	—	19,676	901,664	638,109	—	97,560	—	73,982
Other Operating Expenses	—	—	—	—	—	—	—	—	63,174	—
<b>Total Operating Expenses</b>	<b>4,986,154</b>	<b>315,568</b>	<b>2,358,960</b>	<b>38,679</b>	<b>46,321,490</b>	<b>8,167,226</b>	<b>3,916</b>	<b>399,511</b>	<b>179,043</b>	<b>641,940</b>
<b>Operating Income (Loss)</b>	<b>(471,738)</b>	<b>83,353</b>	<b>(2,358,960)</b>	<b>(38,679)</b>	<b>(10,039,424)</b>	<b>(101,239)</b>	<b>(3,607)</b>	<b>(89,300)</b>	<b>(124,344)</b>	<b>(159,109)</b>
<b>Non-Operating Revenues</b>										
Interest Income	7,837	—	42	5,615	1,305,640	253,891	—	3,753	2,522	4,075
Rents, Leases, and Franchises	—	—	—	—	—	469,335	—	—	—	17,070
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	9,651	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	27,960	—	—	—	—	102,523	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	9	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	867,545	—	—	—	—
State	—	—	—	—	—	9,530	—	—	119	—
Other Governmental Agencies	—	—	2,621,000	—	—	—	—	—	—	123,732
Other Non-Operating Revenues	—	—	—	7,316	745,998	165,805	—	—	—	9,789
<b>Total Non-Operating Revenues</b>	<b>7,837</b>	<b>—</b>	<b>2,621,042</b>	<b>40,891</b>	<b>2,051,638</b>	<b>1,766,106</b>	<b>—</b>	<b>3,753</b>	<b>114,824</b>	<b>154,666</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	16,560	—	—	279,970	659,459	—	—	—	—
Other Non-Operating Expenses	—	—	—	1,799	225,779	160,405	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$16,560</b>	<b>\$—</b>	<b>\$1,799</b>	<b>\$505,749</b>	<b>\$819,864</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>7,837</b>	<b>(16,560)</b>	<b>2,621,042</b>	<b>39,092</b>	<b>1,545,889</b>	<b>946,242</b>	<b>—</b>	<b>3,753</b>	<b>114,824</b>	<b>154,666</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(463,901)</b>	<b>66,793</b>	<b>262,082</b>	<b>413</b>	<b>(8,493,535)</b>	<b>845,003</b>	<b>(3,607)</b>	<b>(85,547)</b>	<b>(9,520)</b>	<b>(4,443)</b>
Operating Transfers In	—	—	—	—	—	961,507	—	10,907	—	—
Operating Transfers Out	—	—	—	—	—	961,507	—	54,537	—	—
<b>Net Income (Loss)</b>	<b>\$(463,901)</b>	<b>\$66,793</b>	<b>\$262,082</b>	<b>\$413</b>	<b>\$(8,493,535)</b>	<b>\$845,003</b>	<b>\$(3,607)</b>	<b>\$(129,177)</b>	<b>\$(9,520)</b>	<b>\$(4,443)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Willow Creek Community Services District	Willow Springs Water District	Windsor County Water District	Winterhaven Water District	Winton Water and Sanitary District (Merced)	Woodbridge Irrigation District	Woodville Public Utility District	Wynola Water District	Yolo County Flood Control and Water Conservation District	Yolo-Zamora Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$508,628	\$—	\$2,734,794	\$127,340	\$690,348	\$—	\$178,254	\$30,329	\$—	\$—
Business	56,514	—	679,217	—	—	—	—	—	—	—
Industrial	—	—	1,023,682	—	—	—	—	—	27,172	—
Irrigation	—	—	307,484	—	—	353,923	—	—	1,228,190	—
Sales for Resale	—	—	—	—	—	1,200,000	—	—	186,126	—
All Other Sales	—	—	—	—	—	—	5,540	—	—	—
Water Services	—	—	—	—	—	291,613	—	—	13,313	—
<b>Total Operating Revenues</b>	<b>565,142</b>	<b>—</b>	<b>4,745,177</b>	<b>127,340</b>	<b>690,348</b>	<b>1,845,536</b>	<b>183,794</b>	<b>30,329</b>	<b>1,454,801</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	1,775,438	—
Pumping	63,779	—	3,085,694	—	122,342	—	24,315	15,103	—	—
Water Treatment	35,678	—	232,872	9,097	17,570	—	—	—	21,428	—
Administration and General	262,130	—	1,169,330	132,845	519,110	482,723	86,411	16,928	1,788,618	275
Customer Accounts	29,125	—	3,623	—	—	—	20,358	—	—	—
Transmission and Distribution	33,132	—	—	—	—	1,005,630	10,179	—	769,159	—
Depreciation and Amortization	98,546	—	1,070,110	25,382	131,816	571,465	32,905	17,394	695,915	—
Other Operating Expenses	59,044	—	—	—	—	—	—	—	(660,085)	—
<b>Total Operating Expenses</b>	<b>581,434</b>	<b>—</b>	<b>5,561,629</b>	<b>167,324</b>	<b>790,838</b>	<b>2,059,818</b>	<b>174,168</b>	<b>49,425</b>	<b>4,390,473</b>	<b>275</b>
<b>Operating Income (Loss)</b>	<b>(16,292)</b>	<b>—</b>	<b>(816,452)</b>	<b>(39,984)</b>	<b>(100,490)</b>	<b>(214,282)</b>	<b>9,626</b>	<b>(19,096)</b>	<b>(2,935,672)</b>	<b>(275)</b>
<b>Non-Operating Revenues</b>										
Interest Income	5,590	1	201,752	383	10,387	104,908	495	5,059	65,735	20
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	2,500	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	53,317	—	—	—	41,043	446,209	—	22,059	958,928	—
Voter Approved Taxes	—	—	—	5,757	—	—	—	—	—	—
Property Assessments	1,538	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	101,176	—	—	—	—	—
Prior Year and Penalties	19,706	—	—	—	40	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	197,881	—
State	965	—	—	100	353	5,460	—	138	9,730	—
Other Governmental Agencies	—	—	9,201	69,191	—	—	—	—	—	—
Other Non-Operating Revenues	—	1	—	—	—	5,192	—	—	19,746	—
<b>Total Non-Operating Revenues</b>	<b>81,116</b>	<b>2</b>	<b>210,953</b>	<b>75,431</b>	<b>152,999</b>	<b>561,769</b>	<b>495</b>	<b>27,256</b>	<b>1,254,520</b>	<b>20</b>
<b>Non-Operating Expenses</b>										
Interest Expense	20,539	—	210,027	2,575	13,168	764,588	—	—	661	—
Other Non-Operating Expenses	—	—	—	—	—	—	269	—	228,747	—
<b>Total Non-Operating Expenses</b>	<b>\$20,539</b>	<b>\$—</b>	<b>\$210,027</b>	<b>\$2,575</b>	<b>\$13,168</b>	<b>\$764,588</b>	<b>\$269</b>	<b>\$—</b>	<b>\$229,408</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>60,577</b>	<b>2</b>	<b>926</b>	<b>72,856</b>	<b>139,831</b>	<b>(202,819)</b>	<b>226</b>	<b>27,256</b>	<b>1,025,112</b>	<b>20</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>44,285</b>	<b>2</b>	<b>(815,526)</b>	<b>32,872</b>	<b>39,341</b>	<b>(417,101)</b>	<b>9,852</b>	<b>8,160</b>	<b>(1,910,560)</b>	<b>(255)</b>
Operating Transfers In	7,931	—	1,028,154	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,046,762	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$52,216</b>	<b>\$2</b>	<b>\$(834,134)</b>	<b>\$32,872</b>	<b>\$39,341</b>	<b>\$(417,101)</b>	<b>\$9,852</b>	<b>\$8,160</b>	<b>\$(1,910,560)</b>	<b>\$(255)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Yorba Linda Water District	Yuba County Water Agency	Yucaipa Valley Water District	Yuima Municipal Water District	Zone 7 Water Agency	State Total
<b>Operating Revenues</b>						
<b>Water Sales</b>						
Residential	\$16,662,920	\$—	\$9,144,778	\$—	\$—	\$1,689,227,875
Business	4,932,107	—	—	—	—	274,417,939
Industrial	—	—	—	—	—	90,800,799
Irrigation	82,486	442,015	468,191	6,029,413	752,277	758,338,201
Sales for Resale	—	8,020,432	—	—	30,022,419	2,389,984,588
All Other Sales	457,432	—	760,740	488,579	2,386	214,575,431
Water Services	425,312	211,249	—	165,702	19,712,714	1,066,773,744
<b>Total Operating Revenues</b>	<b>22,560,257</b>	<b>8,673,696</b>	<b>10,373,709</b>	<b>6,683,694</b>	<b>50,489,796</b>	<b>6,484,118,577</b>
<b>Operating Expenses</b>						
Source of Supply	9,163,038	—	903,591	3,284,097	23,437,087	2,744,252,689
Pumping	1,052,148	—	1,522,017	1,264,390	—	319,931,165
Water Treatment	—	—	864,568	121,268	10,486,542	458,841,828
Administration and General	3,450,472	1,128,625	3,991,431	1,914,282	10,723,642	1,181,982,135
Customer Accounts	928,029	—	—	97,176	—	95,669,428
Transmission and Distribution	5,185,878	229,842	811,983	381,191	4,093,049	737,036,345
Depreciation and Amortization	4,561,701	—	3,720,216	468,897	3,701,744	1,120,211,019
Other Operating Expenses	—	—	—	55,657	5,602,495	267,704,494
<b>Total Operating Expenses</b>	<b>24,341,266</b>	<b>1,358,467</b>	<b>11,813,806</b>	<b>7,586,958</b>	<b>58,044,559</b>	<b>6,925,629,103</b>
<b>Operating Income (Loss)</b>	<b>(1,781,009)</b>	<b>7,315,229</b>	<b>(1,440,097)</b>	<b>(903,264)</b>	<b>(7,554,763)</b>	<b>(441,510,526)</b>
<b>Non-Operating Revenues</b>						
Interest Income	248,882	—	7,292	60,929	682,341	206,739,753
Rents, Leases, and Franchises	36,981	—	—	84,597	31,000	35,690,328
<b>Taxes and Assessments</b>						
Current Secured and Unsecured (1%)	1,254,499	—	2,555,773	380,866	—	313,595,408
Voter Approved Taxes	4,443	—	—	—	8,085,099	395,808,566
Property Assessments	—	—	—	46,958	—	61,436,806
Special Assessments	—	—	—	—	—	3,370,421
Prior Year and Penalties	—	—	—	11,693	—	13,797,649
<b>Intergovernmental</b>						
Federal	—	—	—	—	—	24,309,870
State	10,499	—	14,134	3,638	61,567	41,019,705
Other Governmental Agencies	—	—	48,601	—	—	69,164,602
Other Non-Operating Revenues	301,888	—	—	5,718	3,503,241	214,463,721
<b>Total Non-Operating Revenues</b>	<b>1,857,192</b>	<b>—</b>	<b>2,625,800</b>	<b>594,399</b>	<b>12,363,248</b>	<b>1,379,396,829</b>
<b>Non-Operating Expenses</b>						
Interest Expense	1,169,955	—	2,063,611	80,046	—	599,797,492
Other Non-Operating Expenses	148,476	—	101,827	442	—	109,017,175
<b>Total Non-Operating Expenses</b>	<b>\$1,318,431</b>	<b>\$—</b>	<b>\$2,165,438</b>	<b>\$80,488</b>	<b>\$—</b>	<b>\$708,814,667</b>
<b>Non-Operating Income (Loss)</b>	<b>538,761</b>	<b>—</b>	<b>460,362</b>	<b>513,911</b>	<b>12,363,248</b>	<b>670,582,162</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,242,248)</b>	<b>7,315,229</b>	<b>(979,735)</b>	<b>(389,353)</b>	<b>4,808,485</b>	<b>229,071,636</b>
Operating Transfers In	—	—	—	—	—	239,746,180
Operating Transfers Out	—	—	—	—	—	226,009,885
<b>Net Income (Loss)</b>	<b>\$(1,242,248)</b>	<b>\$7,315,229</b>	<b>\$(979,735)</b>	<b>\$(389,353)</b>	<b>\$4,808,485</b>	<b>\$242,807,931</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Air Pollution Control				Ambulance Service			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$22,070,231	\$—	\$—	\$22,070,231	\$9,163,271	\$—	\$—	\$9,163,271
Voter Approved Taxes	—	—	—	—	31,331	—	—	31,331
Property Assessments	—	—	—	—	30,504,422	—	—	30,504,422
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	444,857	—	—	444,857
Prior Year and Penalties	350	—	—	350	105,693	—	—	105,693
Licenses, Permits, and Franchises	155,540,939	—	—	155,540,939	45,708	—	—	45,708
Fines, Forfeits, and Penalties	21,430,976	—	—	21,430,976	247,000	—	—	247,000
<b>Revenue From Use of Money and Property</b>								
Interest Income	9,930,785	231,926	—	10,162,711	344,788	—	—	344,788
Rents, Concessions, and Royalties	371,104	431,582	—	802,686	92,030	—	—	92,030
<b>Intergovernmental</b>								
Federal	35,584,444	—	—	35,584,444	1,698,931	—	—	1,698,931
State	408,080,484	—	—	408,080,484	458,675	—	—	458,675
Other Governmental Agencies	13,989,960	—	—	13,989,960	3,386,494	—	—	3,386,494
Charges for Current Services	97,582,123	—	—	97,582,123	45,341,861	—	—	45,341,861
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	26,052,123	93,007	—	26,145,130	5,693,424	—	—	5,693,424
<b>Total Revenues</b>	<b>\$790,633,519</b>	<b>\$756,515</b>	<b>\$—</b>	<b>\$791,390,034</b>	<b>\$97,558,485</b>	<b>\$—</b>	<b>\$—</b>	<b>\$97,558,485</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$231,800,079	\$—	\$—	\$231,800,079	\$20,967,722	\$—	\$—	\$20,967,722
Services and Supplies	254,284,753	—	—	254,284,753	57,844,845	—	—	57,844,845
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	8,033,373	2,125,000	—	10,158,373	309,212	—	—	309,212
Interest Expense	3,281,628	1,290,943	—	4,572,571	99,807	—	—	99,807
Fixed Assets	8,667,194	—	—	8,667,194	558,679	—	—	558,679
Other Expenditures	120,594,191	344,841	—	120,939,032	4,061,145	—	—	4,061,145
<b>Total Expenditures</b>	<b>\$626,661,218</b>	<b>\$3,760,784</b>	<b>\$—</b>	<b>\$630,422,002</b>	<b>\$83,841,410</b>	<b>\$—</b>	<b>\$—</b>	<b>\$83,841,410</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$163,972,301</b>	<b>\$(3,004,269)</b>	<b>\$—</b>	<b>\$160,968,032</b>	<b>\$13,717,075</b>	<b>\$—</b>	<b>\$—</b>	<b>\$13,717,075</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$93,681	\$—	\$—	\$93,681
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	211,007	—	—	211,007
Other Financing Sources	7,388	—	—	7,388	—	—	—	—
Other Financing (Uses)	212,500	—	—	212,500	72,634	—	—	72,634
Operating Transfers In	12,488,241	424,353	—	12,912,594	354,449	—	—	354,449
Operating Transfers Out	12,912,594	—	—	12,912,594	11,547,017	—	—	11,547,017
<b>Total Other Financing Sources (Uses)</b>	<b>\$(629,465)</b>	<b>\$424,353</b>	<b>\$—</b>	<b>\$(205,112)</b>	<b>\$(10,960,514)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(10,960,514)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$163,342,836</b>	<b>\$(2,579,916)</b>	<b>\$—</b>	<b>\$160,762,920</b>	<b>\$2,756,561</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,756,561</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Animal Control				Cemetery			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$34,894,221	\$—	\$—	\$34,894,221
Voter Approved Taxes	—	—	—	—	(8,192)	—	—	(8,192)
Property Assessments	222,478	—	—	222,478	298,352	—	—	298,352
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	(738)	—	—	(738)
Prior Year and Penalties	—	—	—	—	323,106	—	—	323,106
Licenses, Permits, and Franchises	2,213,704	—	—	2,213,704	430,211	—	—	430,211
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	107,238	—	—	107,238	5,094,540	394	134,397	5,229,331
Rents, Concessions, and Royalties	1,231	—	—	1,231	399,153	—	—	399,153
<b>Intergovernmental</b>								
Federal	—	—	—	—	73,115	—	—	73,115
State	—	—	—	—	559,630	—	—	559,630
Other Governmental Agencies	3,507,971	—	—	3,507,971	1,071,946	—	16,258	1,088,204
Charges for Current Services	6,226,797	—	—	6,226,797	27,187,315	—	—	27,187,315
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	670,274	—	—	670,274	2,363,646	—	310,133	2,673,779
<b>Total Revenues</b>	<b>\$12,949,693</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,949,693</b>	<b>\$72,686,305</b>	<b>\$394</b>	<b>\$460,788</b>	<b>\$73,147,487</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$7,156,449	\$—	\$—	\$7,156,449	\$37,002,995	\$—	\$—	\$37,002,995
Services and Supplies	4,950,730	—	—	4,950,730	20,958,735	—	—	20,958,735
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	96,834	—	—	96,834	181,183	75,000	—	256,183
Interest Expense	—	—	—	—	224,276	67,119	—	291,395
Fixed Assets	—	—	—	—	8,146,593	—	171,622	8,318,215
Other Expenditures	4,453	—	—	4,453	538,029	2,077	32,860	572,966
<b>Total Expenditures</b>	<b>\$12,208,466</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,208,466</b>	<b>\$67,051,811</b>	<b>\$144,196</b>	<b>\$204,482</b>	<b>\$67,400,489</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$741,227</b>	<b>\$—</b>	<b>\$—</b>	<b>\$741,227</b>	<b>\$5,634,494</b>	<b>\$(143,802)</b>	<b>\$256,306</b>	<b>\$5,746,998</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$170,000	\$—	\$—	\$170,000
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	101,154	—	—	101,154
Other Financing (Uses)	—	—	—	—	87,927	53,163	—	141,090
Operating Transfers In	—	—	—	—	2,204,675	160,036	378,956	2,743,667
Operating Transfers Out	—	—	—	—	553,042	—	2,100,625	2,653,667
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,834,860</b>	<b>\$106,873</b>	<b>\$(1,721,669)</b>	<b>\$220,064</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$741,227</b>	<b>\$—</b>	<b>\$—</b>	<b>\$741,227</b>	<b>\$7,469,354</b>	<b>\$(36,929)</b>	<b>\$(1,465,363)</b>	<b>\$5,967,062</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Drainage and Drainage Maintenance				Financing or Constructing Facilities			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$12,066,668	\$—	\$—	\$12,066,668	\$—	\$—	\$—	\$—
Voter Approved Taxes	236,660	34,970	—	271,630	—	—	—	—
Property Assessments	24,908,137	498,711	—	25,406,848	—	2,482,632	—	2,482,632
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	4,378,610	13,477,042	—	17,855,652
Prior Year and Penalties	185,943	1	—	185,944	107,237	—	—	107,237
Licenses, Permits, and Franchises	1,744,650	—	—	1,744,650	15,398	—	—	15,398
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	1,724,932	2,260	11,814	1,739,006	14,089,590	185,074,233	5,199,469	204,363,292
Rents, Concessions, and Royalties	35,129	—	—	35,129	116,344,018	1,550,443,919	—	1,666,787,937
<b>Intergovernmental</b>								
Federal	5,989,623	—	—	5,989,623	—	—	—	—
State	340,072	44	—	340,116	15,453,348	—	—	15,453,348
Other Governmental Agencies	2,870,021	—	33,339	2,903,360	43,947,643	110,211,463	6,125,801	160,284,907
Charges for Current Services	27,064,913	—	—	27,064,913	18,963,466	2,490,020	—	21,453,486
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	6,666,139	—	—	6,666,139	19,949,225	53,898,050	1,965,265	75,812,540
<b>Total Revenues</b>	<b>\$83,832,887</b>	<b>\$535,986</b>	<b>\$45,153</b>	<b>\$84,414,026</b>	<b>\$233,248,535</b>	<b>\$1,918,077,359</b>	<b>\$13,290,535</b>	<b>\$2,164,616,429</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$2,394,678	\$—	\$—	\$2,394,678	\$32,123,864	\$—	\$—	\$32,123,864
Services and Supplies	57,692,264	—	—	57,692,264	28,913,424	—	—	28,913,424
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	467,617	449,293	—	916,910	95,233,168	1,405,988,063	—	1,501,221,231
Interest Expense	122,872	60,179	—	183,051	21,648,626	1,058,996,427	—	1,080,645,053
Fixed Assets	571,332	—	—	571,332	15,338,607	14,859,144	245,269,002	275,466,753
Other Expenditures	19,642,762	87,039	11,909	19,741,710	71,975,719	193,995,798	34,713,644	300,685,161
<b>Total Expenditures</b>	<b>\$80,891,525</b>	<b>\$596,511</b>	<b>\$11,909</b>	<b>\$81,499,945</b>	<b>\$265,233,408</b>	<b>\$2,673,839,432</b>	<b>\$279,982,646</b>	<b>\$3,219,055,486</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$2,941,362</b>	<b>\$(60,525)</b>	<b>\$33,244</b>	<b>\$2,914,081</b>	<b>\$(31,984,873)</b>	<b>\$(755,762,073)</b>	<b>\$(266,692,111)</b>	<b>\$(1,054,439,057)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$135,000	\$—	\$—	\$135,000	\$262,065,000	\$—	\$152,508,143	\$414,573,143
Proceeds of Refunding Debt	—	—	—	—	—	2,041,566,963	—	2,041,566,963
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	1,618,531,774	—	1,618,531,774
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	48	—	—	48	13,520,164	354,769,169	2,650,193	370,939,526
Other Financing (Uses)	448	—	—	448	49,457,950	265,138,751	9,782,385	324,379,086
Operating Transfers In	1,118,862	31,270	19,350	1,169,482	27,283,019	408,566,251	12,714,497	448,563,767
Operating Transfers Out	114,314	—	24,568	138,882	222,331,624	206,866,728	19,365,415	448,563,767
<b>Total Other Financing Sources (Uses)</b>	<b>\$1,139,148</b>	<b>\$31,270</b>	<b>\$(5,218)</b>	<b>\$1,165,200</b>	<b>\$31,078,609</b>	<b>\$714,365,130</b>	<b>\$138,725,033</b>	<b>\$884,168,772</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,080,510</b>	<b>\$(29,255)</b>	<b>\$28,026</b>	<b>\$4,079,281</b>	<b>\$(906,264)</b>	<b>\$(41,396,943)</b>	<b>\$(127,967,078)</b>	<b>\$(170,270,285)</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Fire Protection				Flood Control and Water Conservation			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$1,801,775,297	\$419,099	\$—	\$1,802,194,396	\$420,065,982	\$(2)	\$—	\$420,065,980
Voter Approved Taxes	651,222	9,316	—	660,538	5,206,793	—	—	5,206,793
Property Assessments	162,301,257	—	—	162,301,257	86,878,944	20,526,193	—	107,405,137
Special Assessments (Mello/Roos, Mark/Roos)	2,008,597	—	—	2,008,597	(686)	—	—	(686)
Prior Year and Penalties	13,044,978	72	—	13,045,050	5,277,668	26	—	5,277,694
Licenses, Permits, and Franchises	14,799,920	—	—	14,799,920	1,328,245	—	—	1,328,245
Fines, Forfeits, and Penalties	7,348,452	—	—	7,348,452	2,241,469	—	—	2,241,469
<b>Revenue From Use of Money and Property</b>								
Interest Income	12,676,850	136,837	816,418	13,630,105	20,855,144	6,100,054	1,842,755	28,797,953
Rents, Concessions, and Royalties	3,300,079	—	—	3,300,079	14,129,642	—	—	14,129,642
<b>Intergovernmental</b>								
Federal	39,248,122	123,829	1,108,636	40,480,587	23,586,299	—	7,498	23,593,797
State	65,191,785	58,452	535,027	65,785,264	46,500,861	—	101,544,141	148,045,002
Other Governmental Agencies	125,798,754	2,587	360,405	126,161,746	50,086,843	—	503,601	50,590,444
Charges for Current Services	419,531,928	—	—	419,531,928	228,864,284	—	—	228,864,284
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	111,457,403	—	762,310	112,219,713	24,084,377	305,820	6,757,255	31,147,452
<b>Total Revenues</b>	<b>\$2,779,134,644</b>	<b>\$750,192</b>	<b>\$3,582,796</b>	<b>\$2,783,467,632</b>	<b>\$929,105,865</b>	<b>\$26,932,091</b>	<b>\$110,655,250</b>	<b>\$1,066,693,206</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$2,042,752,228	\$—	\$—	\$2,042,752,228	\$211,448,511	\$—	\$—	\$211,448,511
Services and Supplies	520,226,685	—	—	520,226,685	581,748,532	—	—	581,748,532
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	24,968,555	10,705,025	—	35,673,580	21,752,989	21,993,451	—	43,746,440
Interest Expense	14,053,412	4,343,860	—	18,397,272	8,282,086	24,325,859	—	32,607,945
Fixed Assets	105,238,912	—	16,392,017	121,630,929	99,165,491	—	63,098,674	162,264,165
Other Expenditures	55,274,334	559,802	1,440,046	57,274,182	21,909,259	188,162	113,615,669	135,713,090
<b>Total Expenditures</b>	<b>\$2,762,514,126</b>	<b>\$15,608,687</b>	<b>\$17,832,063</b>	<b>\$2,795,954,876</b>	<b>\$944,306,868</b>	<b>\$46,507,472</b>	<b>\$176,714,343</b>	<b>\$1,167,528,683</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$16,620,518</b>	<b>\$(14,858,495)</b>	<b>\$(14,249,267)</b>	<b>\$(12,487,244)</b>	<b>\$(15,201,003)</b>	<b>\$(19,575,381)</b>	<b>\$(66,059,093)</b>	<b>\$(100,835,477)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$25,814,670	\$—	\$350,000	\$26,164,670	\$1,733,996	\$—	\$—	\$1,733,996
Proceeds of Refunding Debt	—	2,285,000	—	2,285,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	2,285,000	—	2,285,000	—	—	—	—
Inception of Lease Purchase Agreements	143,700	—	—	143,700	—	—	—	—
Other Financing Sources	6,675,110	1,192,498	60,000	7,927,608	38,059,137	—	3,346,236	41,405,373
Other Financing (Uses)	31,590,054	—	—	31,590,054	2,021,714	—	—	2,021,714
Operating Transfers In	41,825,888	11,581,220	13,748,360	67,155,468	33,741,407	26,120,025	8,339,579	68,201,011
Operating Transfers Out	57,644,687	379,878	2,856,820	60,881,385	59,985,595	6,776,561	15,810,655	82,572,811
<b>Total Other Financing Sources (Uses)</b>	<b>\$(14,775,373)</b>	<b>\$12,393,840</b>	<b>\$11,301,540</b>	<b>\$8,920,007</b>	<b>\$11,527,231</b>	<b>\$19,343,464</b>	<b>\$(4,124,840)</b>	<b>\$26,745,855</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,845,145</b>	<b>\$(2,464,655)</b>	<b>\$(2,947,727)</b>	<b>\$(3,567,237)</b>	<b>\$(3,673,772)</b>	<b>\$(231,917)</b>	<b>\$(70,183,933)</b>	<b>\$(74,089,622)</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Governmental Services				Health			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$833,122	\$—	\$—	\$833,122	\$21,508,697	\$—	\$—	\$21,508,697
Voter Approved Taxes	—	—	—	—	90,328	5,469,126	—	5,559,454
Property Assessments	1,897,689	—	—	1,897,689	347,652	—	—	347,652
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	39	—	—	39	11,296	—	—	11,296
Licenses, Permits, and Franchises	4,971,937	—	—	4,971,937	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	10,962,937	14,230	6,342	10,983,509	4,225,635	619,306	381,195	5,226,136
Rents, Concessions, and Royalties	36,314,593	—	—	36,314,593	13,087,001	—	—	13,087,001
<b>Intergovernmental</b>								
Federal	497,524,040	—	—	497,524,040	—	—	—	—
State	408,544,233	—	—	408,544,233	476,162	83,962	—	560,124
Other Governmental Agencies	79,450,214	2,782,224	—	82,232,438	4,139,608	—	—	4,139,608
Charges for Current Services	226,727,257	—	—	226,727,257	309,764,471	—	—	309,764,471
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	8,953,336	—	694,099	9,647,435	1,754,247	—	—	1,754,247
<b>Total Revenues</b>	<b>\$1,276,179,397</b>	<b>\$2,796,454</b>	<b>\$700,441</b>	<b>\$1,279,676,292</b>	<b>\$355,405,097</b>	<b>\$6,172,394</b>	<b>\$381,195</b>	<b>\$361,958,686</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$187,971,875	\$—	\$—	\$187,971,875	\$25,724,136	\$—	\$—	\$25,724,136
Services and Supplies	939,300,697	—	—	939,300,697	308,609,887	—	—	308,609,887
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	5,447,745	18,845,000	—	24,292,745	310,576	—	—	310,576
Interest Expense	1,266,680	1,032,558	—	2,299,238	2,063,252	4,303,941	—	6,367,193
Fixed Assets	34,577,421	—	117,765	34,695,186	4,999,420	—	100,236	5,099,656
Other Expenditures	115,237,521	—	1,694,277	116,931,798	20,323,525	—	—	20,323,525
<b>Total Expenditures</b>	<b>\$1,283,801,939</b>	<b>\$19,877,558</b>	<b>\$1,812,042</b>	<b>\$1,305,491,539</b>	<b>\$362,030,796</b>	<b>\$4,303,941</b>	<b>\$100,236</b>	<b>\$366,434,973</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(7,622,542)</b>	<b>\$(17,081,104)</b>	<b>\$(1,111,601)</b>	<b>\$(25,815,247)</b>	<b>\$(6,625,699)</b>	<b>\$1,868,453</b>	<b>\$280,959</b>	<b>\$(4,476,287)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$386,903	\$—	\$—	\$386,903	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	19,090,133	—	19,090,133	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	39,841,996	—	—	39,841,996	—	—	—	—
Other Financing (Uses)	26,692,907	—	—	26,692,907	444,744	—	—	444,744
Operating Transfers In	1,540,253	281,017	2,500	1,823,770	—	—	—	—
Operating Transfers Out	934,544	—	281,017	1,215,561	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$14,141,701</b>	<b>\$19,371,150</b>	<b>\$(278,517)</b>	<b>\$33,234,334</b>	<b>\$(444,744)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(444,744)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,519,159</b>	<b>\$2,290,046</b>	<b>\$(1,390,118)</b>	<b>\$7,419,087</b>	<b>\$(7,070,443)</b>	<b>\$1,868,453</b>	<b>\$280,959</b>	<b>\$(4,921,031)</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Land Reclamation and Levee Maintenance				Library Services			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$2,059,645	\$—	\$—	\$2,059,645	\$63,066,503	\$—	\$—	\$63,066,503
Voter Approved Taxes	104,133	—	—	104,133	4,145,377	1,200,130	—	5,345,507
Property Assessments	27,196,268	—	—	27,196,268	22,553,811	—	—	22,553,811
Special Assessments (Mello/Roos, Mark/Roos)	833,720	—	—	833,720	706,047	276,916	—	982,963
Prior Year and Penalties	9,620	—	—	9,620	260,312	—	—	260,312
Licenses, Permits, and Franchises	58,179	—	—	58,179	—	—	—	—
Fines, Forfeits, and Penalties	383	—	—	383	1,211,984	—	—	1,211,984
<b>Revenue From Use of Money and Property</b>								
Interest Income	820,243	204	—	820,447	1,026,193	10,104	23,182	1,059,479
Rents, Concessions, and Royalties	1,539,222	—	—	1,539,222	556,120	—	—	556,120
<b>Intergovernmental</b>								
Federal	2,518,840	—	—	2,518,840	4,223,044	—	—	4,223,044
State	73,867,700	—	—	73,867,700	5,458,964	8,600	—	5,467,564
Other Governmental Agencies	888,416	—	—	888,416	6,248,537	—	—	6,248,537
Charges for Current Services	6,257,398	—	—	6,257,398	8,613,089	—	—	8,613,089
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	5,054,410	—	—	5,054,410	5,571,422	—	45,342	5,616,764
<b>Total Revenues</b>	<b>\$121,208,177</b>	<b>\$204</b>	<b>\$—</b>	<b>\$121,208,381</b>	<b>\$123,641,403</b>	<b>\$1,495,750</b>	<b>\$68,524</b>	<b>\$125,205,677</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$5,946,013	\$—	\$—	\$5,946,013	\$68,780,975	\$—	\$—	\$68,780,975
Services and Supplies	100,852,034	—	—	100,852,034	47,374,478	—	—	47,374,478
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	8,594,320	1,250,000	—	9,844,320	321,515	1,180,000	—	1,501,515
Interest Expense	1,978,666	101,044	—	2,079,710	340,572	506,611	—	847,183
Fixed Assets	5,227,246	—	—	5,227,246	2,172,840	—	98,570	2,271,410
Other Expenditures	74,724	—	—	74,724	4,130,973	11,973	156,904	4,299,850
<b>Total Expenditures</b>	<b>\$122,673,003</b>	<b>\$1,351,044</b>	<b>\$—</b>	<b>\$124,024,047</b>	<b>\$123,121,353</b>	<b>\$1,698,584</b>	<b>\$255,474</b>	<b>\$125,075,411</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(1,464,826)</b>	<b>\$(1,350,840)</b>	<b>\$—</b>	<b>\$(2,815,666)</b>	<b>\$520,050</b>	<b>\$(202,834)</b>	<b>\$(186,950)</b>	<b>\$130,266</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$9,462,821	\$—	\$—	\$9,462,821	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	875,032	—	—	875,032	394,742	—	—	394,742
Other Financing (Uses)	565,000	—	—	565,000	40,186	—	—	40,186
Operating Transfers In	—	1,351,044	348,551	1,699,595	2,401,843	201,333	746,380	3,349,556
Operating Transfers Out	1,699,595	—	—	1,699,595	3,146,698	149,025	53,833	3,349,556
<b>Total Other Financing Sources (Uses)</b>	<b>\$8,073,258</b>	<b>\$1,351,044</b>	<b>\$348,551</b>	<b>\$9,772,853</b>	<b>\$(390,299)</b>	<b>\$52,308</b>	<b>\$692,547</b>	<b>\$354,556</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,608,432</b>	<b>\$204</b>	<b>\$348,551</b>	<b>\$6,957,187</b>	<b>\$129,751</b>	<b>\$(150,526)</b>	<b>\$505,597</b>	<b>\$484,822</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Lighting and Lighting Maintenance				Local and Regional Planning or Development			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$32,981,008	\$22,370	\$—	\$33,003,378	\$2,559,770	\$—	\$—	\$2,559,770
Voter Approved Taxes	5	—	—	5	396,852	—	—	396,852
Property Assessments	26,772,546	—	—	26,772,546	750,089	—	—	750,089
Special Assessments (Mello/Roos, Mark/Roos)	95,273	—	—	95,273	—	—	—	—
Prior Year and Penalties	389,254	46	—	389,300	50,553	—	—	50,553
Licenses, Permits, and Franchises	—	—	—	—	437,390	—	—	437,390
Fines, Forfeits, and Penalties	196,572	—	—	196,572	12,979	—	—	12,979
<b>Revenue From Use of Money and Property</b>								
Interest Income	1,859,849	1,718	849	1,862,416	4,231,380	70	78	4,231,528
Rents, Concessions, and Royalties	71,962	—	—	71,962	2,367,509	—	—	2,367,509
<b>Intergovernmental</b>								
Federal	98	—	—	98	20,485,807	—	—	20,485,807
State	325,705	143	—	325,848	35,601,082	—	—	35,601,082
Other Governmental Agencies	8,582,384	—	—	8,582,384	3,484,550	—	—	3,484,550
Charges for Current Services	3,599,914	—	—	3,599,914	7,722,112	—	—	7,722,112
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	1,702,171	—	—	1,702,171	21,398,511	1	—	21,398,512
<b>Total Revenues</b>	<b>\$76,576,741</b>	<b>\$24,277</b>	<b>\$849</b>	<b>\$76,601,867</b>	<b>\$99,498,584</b>	<b>\$71</b>	<b>\$78</b>	<b>\$99,498,733</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$4,177,931	\$—	\$—	\$4,177,931	\$20,800,736	\$—	\$—	\$20,800,736
Services and Supplies	58,601,410	—	—	58,601,410	26,376,239	—	—	26,376,239
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	23,016	—	—	23,016	338,934	803,935	—	1,142,869
Interest Expense	1,726	—	—	1,726	99,085	—	—	99,085
Fixed Assets	1,155,788	—	—	1,155,788	687,955	—	—	687,955
Other Expenditures	2,160,540	99,657	—	2,260,197	55,076,308	—	—	55,076,308
<b>Total Expenditures</b>	<b>\$66,120,411</b>	<b>\$99,657</b>	<b>\$—</b>	<b>\$66,220,068</b>	<b>\$103,379,257</b>	<b>\$803,935</b>	<b>\$—</b>	<b>\$104,183,192</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$10,456,330</b>	<b>\$(75,380)</b>	<b>\$849</b>	<b>\$10,381,799</b>	<b>\$(3,880,673)</b>	<b>\$(803,864)</b>	<b>\$78</b>	<b>\$(4,684,459)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$899,825	\$—	\$—	\$899,825
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	3,414,676	—	—	3,414,676	—	—	—	—
Other Financing (Uses)	52,000	—	—	52,000	—	—	—	—
Operating Transfers In	2,350,309	—	16,200	2,366,509	2,622,790	803,935	2,334	3,429,059
Operating Transfers Out	10,543,892	—	—	10,543,892	3,933,314	—	—	3,933,314
<b>Total Other Financing Sources (Uses)</b>	<b>\$(4,830,907)</b>	<b>\$—</b>	<b>\$16,200</b>	<b>\$(4,814,707)</b>	<b>\$(410,699)</b>	<b>\$803,935</b>	<b>\$2,334</b>	<b>\$395,570</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,625,423</b>	<b>\$(75,380)</b>	<b>\$17,049</b>	<b>\$5,567,092</b>	<b>\$(4,291,372)</b>	<b>\$71</b>	<b>\$2,412</b>	<b>\$(4,288,889)</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Memorial				Parking			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$4,193,847	\$—	\$—	\$4,193,847	\$5,056	\$—	\$—	\$5,056
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	59,259	—	—	59,259	2,960	—	—	2,960
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	231,817	—	—	231,817	278	—	—	278
Licenses, Permits, and Franchises	1,116	—	—	1,116	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	23,788	—	—	23,788
<b>Revenue From Use of Money and Property</b>								
Interest Income	158,015	—	1,300	159,315	234,984	333	—	235,317
Rents, Concessions, and Royalties	1,044,280	—	—	1,044,280	46,665,871	—	—	46,665,871
<b>Intergovernmental</b>								
Federal	—	—	—	—	1	—	—	1
State	109,971	—	—	109,971	80	—	—	80
Other Governmental Agencies	96,451	—	—	96,451	3,669,567	—	—	3,669,567
Charges for Current Services	17,578	—	—	17,578	4,573,420	—	—	4,573,420
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	110,405	—	2,242	112,647	349,758	—	—	349,758
<b>Total Revenues</b>	<b>\$6,022,739</b>	<b>\$—</b>	<b>\$3,542</b>	<b>\$6,026,281</b>	<b>\$55,525,763</b>	<b>\$333</b>	<b>\$—</b>	<b>\$55,526,096</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$2,094,472	\$—	\$—	\$2,094,472	\$9,080,442	\$—	\$—	\$9,080,442
Services and Supplies	2,398,976	—	—	2,398,976	8,337,439	—	—	8,337,439
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	38,955	—	—	38,955	2,215,000	1,205,000	—	3,420,000
Interest Expense	36,369	—	—	36,369	1,325,709	560,086	—	1,885,795
Fixed Assets	2,165,803	—	—	2,165,803	242,545	—	—	242,545
Other Expenditures	187,417	—	—	187,417	4,594,121	—	—	4,594,121
<b>Total Expenditures</b>	<b>\$6,921,992</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,921,992</b>	<b>\$25,795,256</b>	<b>\$1,765,086</b>	<b>\$—</b>	<b>\$27,560,342</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(899,253)</b>	<b>\$—</b>	<b>\$3,542</b>	<b>\$(895,711)</b>	<b>\$29,730,507</b>	<b>\$(1,764,753)</b>	<b>\$—</b>	<b>\$27,965,754</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	132,000	—	—	132,000	—	—	—	—
Other Financing (Uses)	—	—	—	—	18,480,486	—	—	18,480,486
Operating Transfers In	500	—	—	500	—	611,128	—	611,128
Operating Transfers Out	—	—	500	500	611,128	—	—	611,128
<b>Total Other Financing Sources (Uses)</b>	<b>\$132,500</b>	<b>\$—</b>	<b>\$(500)</b>	<b>\$132,000</b>	<b>\$(19,091,614)</b>	<b>\$611,128</b>	<b>\$—</b>	<b>\$(18,480,486)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(766,753)</b>	<b>\$—</b>	<b>\$3,042</b>	<b>\$(763,711)</b>	<b>\$10,638,893</b>	<b>\$(1,153,625)</b>	<b>\$—</b>	<b>\$9,485,268</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Pest Control				Police Protection and Personal Safety			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$71,027,395	\$—	\$—	\$71,027,395	\$51,336,274	\$—	\$—	\$51,336,274
Voter Approved Taxes	—	—	—	—	766,605	—	—	766,605
Property Assessments	43,389,282	—	—	43,389,282	11,135,625	128,341	—	11,263,966
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	1,506,400	—	1,506,400
Prior Year and Penalties	436,397	—	—	436,397	23,560	—	—	23,560
Licenses, Permits, and Franchises	—	—	—	—	182,965	—	—	182,965
Fines, Forfeits, and Penalties	1,583	—	—	1,583	360,907	—	—	360,907
<b>Revenue From Use of Money and Property</b>								
Interest Income	2,317,251	—	49,012	2,366,263	364,702	107,388	112,638	584,728
Rents, Concessions, and Royalties	214,843	—	—	214,843	433,933	—	—	433,933
<b>Intergovernmental</b>								
Federal	265,843	—	—	265,843	3,348,119	—	—	3,348,119
State	1,612,370	—	—	1,612,370	2,922,007	—	—	2,922,007
Other Governmental Agencies	5,735,193	—	—	5,735,193	13,117,047	—	3,791,738	16,908,785
Charges for Current Services	12,652,389	—	—	12,652,389	8,092,228	—	—	8,092,228
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	6,179,876	—	15,150	6,195,026	648,554	—	—	648,554
<b>Total Revenues</b>	<b>\$143,832,422</b>	<b>\$—</b>	<b>\$64,162</b>	<b>\$143,896,584</b>	<b>\$92,732,526</b>	<b>\$1,742,129</b>	<b>\$3,904,376</b>	<b>\$98,379,031</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$84,422,074	\$—	\$—	\$84,422,074	\$47,678,105	\$—	\$—	\$47,678,105
Services and Supplies	41,484,712	—	—	41,484,712	36,134,073	—	—	36,134,073
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	1,071,973	—	—	1,071,973	777,180	—	—	777,180
Interest Expense	732,260	—	—	732,260	144,595	931,439	—	1,076,034
Fixed Assets	7,618,543	—	251,949	7,870,492	521,045	—	401,895	922,940
Other Expenditures	3,055,502	—	27,114	3,082,616	5,746,946	139,213	751,448	6,637,607
<b>Total Expenditures</b>	<b>\$138,385,064</b>	<b>\$—</b>	<b>\$279,063</b>	<b>\$138,664,127</b>	<b>\$91,001,944</b>	<b>\$1,070,652</b>	<b>\$1,153,343</b>	<b>\$93,225,939</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$5,447,358</b>	<b>\$—</b>	<b>\$(214,901)</b>	<b>\$5,232,457</b>	<b>\$1,730,582</b>	<b>\$671,477</b>	<b>\$2,751,033</b>	<b>\$5,153,092</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$2,806	\$—	\$—	\$2,806
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	4,904	—	—	4,904	2,108,899	—	—	2,108,899
Other Financing (Uses)	1,089,207	—	—	1,089,207	—	—	—	—
Operating Transfers In	412,327	—	32,000	444,327	2,950,628	—	125,103	3,075,731
Operating Transfers Out	55,894	—	397,627	453,521	4,247,823	—	—	4,247,823
<b>Total Other Financing Sources (Uses)</b>	<b>\$(727,870)</b>	<b>\$—</b>	<b>\$(365,627)</b>	<b>\$(1,093,497)</b>	<b>\$814,510</b>	<b>\$—</b>	<b>\$125,103</b>	<b>\$939,613</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,719,488</b>	<b>\$—</b>	<b>\$(580,528)</b>	<b>\$4,138,960</b>	<b>\$2,545,092</b>	<b>\$671,477</b>	<b>\$2,876,136</b>	<b>\$6,092,705</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Recreation and Park				Resource Conservation			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$345,641,384	\$736,176	\$—	\$346,377,560	\$4,089,819	\$—	\$—	\$4,089,819
Voter Approved Taxes	634,207	30,605,170	—	31,239,377	—	—	—	—
Property Assessments	63,550,036	1,059,094	—	64,609,130	1,658,104	—	—	1,658,104
Special Assessments (Mello/Roos, Mark/Roos)	2,161,395	—	—	2,161,395	—	—	—	—
Prior Year and Penalties	6,344,243	3,219	—	6,347,462	114,032	—	—	114,032
Licenses, Permits, and Franchises	4,205,502	—	—	4,205,502	151,641	—	—	151,641
Fines, Forfeits, and Penalties	3,656,001	—	—	3,656,001	29,880	—	—	29,880
<b>Revenue From Use of Money and Property</b>								
Interest Income	11,147,130	1,552,328	1,334,595	14,034,053	958,189	—	—	958,189
Rents, Concessions, and Royalties	34,316,804	—	—	34,316,804	1,056,825	—	—	1,056,825
<b>Intergovernmental</b>								
Federal	3,373,463	—	6,082	3,379,545	8,564,592	—	—	8,564,592
State	26,864,115	337,186	26,517,826	53,719,127	20,729,138	—	231,341	20,960,479
Other Governmental Agencies	68,526,774	10,329	838,884	69,375,987	10,159,970	—	—	10,159,970
Charges for Current Services	195,265,691	—	—	195,265,691	11,147,109	—	—	11,147,109
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	58,725,452	84,075	11,166,702	69,976,229	6,773,269	—	212,359	6,985,628
<b>Total Revenues</b>	<b>\$824,412,197</b>	<b>\$34,387,577</b>	<b>\$39,864,089</b>	<b>\$898,663,863</b>	<b>\$65,432,568</b>	<b>\$—</b>	<b>\$443,700</b>	<b>\$65,876,268</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$306,774,480	\$—	\$—	\$306,774,480	\$15,998,109	\$—	\$—	\$15,998,109
Services and Supplies	263,076,908	—	—	263,076,908	34,978,616	—	—	34,978,616
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	4,286,321	56,454,379	—	60,740,700	946,659	—	—	946,659
Interest Expense	3,091,012	22,056,046	—	25,147,058	42,124	—	—	42,124
Fixed Assets	137,606,824	—	69,196,512	206,803,336	10,055,680	—	25,034	10,080,714
Other Expenditures	26,811,393	100,498	13,129,467	40,041,358	2,541,368	—	349,048	2,890,416
<b>Total Expenditures</b>	<b>\$741,646,938</b>	<b>\$78,610,923</b>	<b>\$82,325,979</b>	<b>\$902,583,840</b>	<b>\$64,562,556</b>	<b>\$—</b>	<b>\$374,082</b>	<b>\$64,936,638</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$82,765,259</b>	<b>\$(44,223,346)</b>	<b>\$(42,461,890)</b>	<b>\$(3,919,977)</b>	<b>\$870,012</b>	<b>\$—</b>	<b>\$69,618</b>	<b>\$939,630</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$3,719,538	\$—	\$80,000,000	\$83,719,538	\$28,548	\$—	\$—	\$28,548
Proceeds of Refunding Debt	—	20,000,000	—	20,000,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	22,872,828	—	22,872,828	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	20,409,994	8,308,237	1,422,150	30,140,381	1,030,852	—	—	1,030,852
Other Financing (Uses)	14,947,997	747,831	506,814	16,202,642	—	—	—	—
Operating Transfers In	27,823,812	45,414,828	21,473,413	94,712,053	80,753	—	—	80,753
Operating Transfers Out	75,601,109	316,357	6,968,183	82,885,649	80,753	—	—	80,753
<b>Total Other Financing Sources (Uses)</b>	<b>\$(38,595,762)</b>	<b>\$49,786,049</b>	<b>\$95,420,566</b>	<b>\$106,610,853</b>	<b>\$1,059,400</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,059,400</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$44,169,497</b>	<b>\$5,562,703</b>	<b>\$52,958,676</b>	<b>\$102,690,876</b>	<b>\$1,929,412</b>	<b>\$—</b>	<b>\$69,618</b>	<b>\$1,999,030</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Self Insurance				Streets and Roads - Construction and Maintenance			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$6,149,872	\$—	\$—	\$6,149,872
Voter Approved Taxes	—	—	—	—	2,900	—	—	2,900
Property Assessments	—	—	—	—	24,222,984	—	—	24,222,984
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	169,855	—	—	169,855
Licenses, Permits, and Franchises	—	—	—	—	7,839	—	—	7,839
Fines, Forfeits, and Penalties	—	—	—	—	3,036	—	—	3,036
<b>Revenue From Use of Money and Property</b>								
Interest Income	163,231,169	—	—	163,231,169	6,645,307	—	5,921	6,651,228
Rents, Concessions, and Royalties	1,797,133	—	—	1,797,133	3,084,055	—	—	3,084,055
<b>Intergovernmental</b>								
Federal	—	—	—	—	1,758,832	—	—	1,758,832
State	—	—	—	—	2,873,264	—	—	2,873,264
Other Governmental Agencies	209,675	—	—	209,675	12,469,389	—	232,877	12,702,266
Charges for Current Services	4,571,381	—	—	4,571,381	7,613,819	—	—	7,613,819
Self Insurance Member Contributions and Claim Adjustments	4,027,053,441	—	—	4,027,053,441	—	—	—	—
Other Revenues	16,350,490	—	—	16,350,490	101,627,004	—	442	101,627,446
<b>Total Revenues</b>	<b>\$4,213,213,289</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,213,213,289</b>	<b>\$166,628,156</b>	<b>\$—</b>	<b>\$239,240</b>	<b>\$166,867,396</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$74,912,520	\$—	\$—	\$74,912,520	\$39,591,772	\$—	\$—	\$39,591,772
Services and Supplies	1,446,072,212	—	—	1,446,072,212	47,441,005	—	—	47,441,005
Self-Insurance - Claims Paid	2,436,640,698	—	—	2,436,640,698	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	596,712	—	—	596,712	687,079	—	—	687,079
Interest Expense	418,376	—	—	418,376	109,291	—	—	109,291
Fixed Assets	4,207,583	—	—	4,207,583	15,156,960	—	232,265	15,389,225
Other Expenditures	221,790,812	—	—	221,790,812	9,079,173	—	175,486	9,254,659
<b>Total Expenditures</b>	<b>\$4,184,638,913</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,184,638,913</b>	<b>\$112,065,280</b>	<b>\$—</b>	<b>\$407,751</b>	<b>\$112,473,031</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$28,574,376</b>	<b>\$—</b>	<b>\$—</b>	<b>\$28,574,376</b>	<b>\$54,562,876</b>	<b>\$—</b>	<b>\$(168,511)</b>	<b>\$54,394,365</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$603,715	\$—	\$—	\$603,715
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	17,281	—	—	17,281	1,075,000	—	—	1,075,000
Other Financing (Uses)	8,628,262	—	—	8,628,262	—	—	—	—
Operating Transfers In	—	—	—	—	1,507,162	—	341,951	1,849,113
Operating Transfers Out	—	—	—	—	2,462,031	—	31,488	2,493,519
<b>Total Other Financing Sources (Uses)</b>	<b>\$(8,610,981)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(8,610,981)</b>	<b>\$723,846</b>	<b>\$—</b>	<b>\$310,463</b>	<b>\$1,034,309</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$19,963,395</b>	<b>\$—</b>	<b>\$—</b>	<b>\$19,963,395</b>	<b>\$55,286,722</b>	<b>\$—</b>	<b>\$141,952</b>	<b>\$55,428,674</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Television Translator Station Facilities				Underground Electric and Communication Facilities			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$639,585	\$—	\$—	\$639,585	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	222,704	—	—	222,704	121,741	—	—	121,741
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	39,154	—	—	39,154	13,773	—	—	13,773
Licenses, Permits, and Franchises	70,237	—	—	70,237	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	54,707	—	85,300	140,007	9,871	—	—	9,871
Rents, Concessions, and Royalties	108,292	—	—	108,292	—	—	—	—
<b>Intergovernmental</b>								
Federal	—	—	—	—	—	—	—	—
State	6,038	—	—	6,038	—	—	—	—
Other Governmental Agencies	103,720	—	—	103,720	58,706	—	—	58,706
Charges for Current Services	4,881,342	—	—	4,881,342	625,443	—	—	625,443
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	5,473	—	5,887	11,360	—	—	—	—
<b>Total Revenues</b>	<b>\$6,131,252</b>	<b>\$—</b>	<b>\$91,187</b>	<b>\$6,222,439</b>	<b>\$829,534</b>	<b>\$—</b>	<b>\$—</b>	<b>\$829,534</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$445,305	\$—	\$—	\$445,305	\$16,537	\$—	\$—	\$16,537
Services and Supplies	962,609	—	—	962,609	488,518	—	—	488,518
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—
Fixed Assets	497,522	—	6,126	503,648	102,245	—	—	102,245
Other Expenditures	3,930,884	—	—	3,930,884	—	—	—	—
<b>Total Expenditures</b>	<b>\$5,836,320</b>	<b>\$—</b>	<b>\$6,126</b>	<b>\$5,842,446</b>	<b>\$607,300</b>	<b>\$—</b>	<b>\$—</b>	<b>\$607,300</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$294,932</b>	<b>\$—</b>	<b>\$85,061</b>	<b>\$379,993</b>	<b>\$222,234</b>	<b>\$—</b>	<b>\$—</b>	<b>\$222,234</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$518	\$—	\$—	\$518	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—
Operating Transfers In	50,000	—	303,500	353,500	—	—	—	—
Operating Transfers Out	53,462	—	104,289	157,751	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(2,944)</b>	<b>\$—</b>	<b>\$199,211</b>	<b>\$196,267</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$291,988</b>	<b>\$—</b>	<b>\$284,272</b>	<b>\$576,260</b>	<b>\$222,234</b>	<b>\$—</b>	<b>\$—</b>	<b>\$222,234</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	State Total			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>				
<b>Taxes and Assessments</b>				
Current Secured and Unsecured (1%)	2,906,127,647	1,177,643	—	2,907,305,290
Voter Approved Taxes	12,258,221	37,318,712	—	49,576,933
Property Assessments	528,994,340	24,694,971	—	553,689,311
Special Assessments (Mello/Roos, Mark/Roos)	10,627,075	15,260,358	—	25,887,433
Prior Year and Penalties	27,139,158	3,364	—	27,142,522
Licenses, Permits, and Franchises	186,205,581	—	—	186,205,581
Fines, Forfeits, and Penalties	36,765,010	—	—	36,765,010
<b>Revenue From Use of Money and Property</b>				
Interest Income	273,071,429	193,851,385	10,005,265	476,928,079
Rents, Concessions, and Royalties	277,330,829	1,550,875,501	—	1,828,206,330
<b>Intergovernmental</b>				
Federal	648,243,213	123,829	1,122,216	649,489,258
State	1,115,975,684	488,387	128,828,335	1,245,292,406
Other Governmental Agencies	461,599,833	113,006,603	11,902,903	586,509,339
Charges for Current Services	1,682,887,328	2,490,020	—	1,685,377,348
Self Insurance Member Contributions and Claim Adjustments	4,027,053,441	—	—	4,027,053,441
Other Revenues	432,140,989	54,380,953	21,937,186	433,224,478
<b>Total Revenues</b>	<b>12,626,419,778</b>	<b>1,993,671,726</b>	<b>173,795,905</b>	<b>14,793,887,409</b>
<b>Expenditures</b>				
Salaries, Wages, and Benefits	3,480,062,008	—	—	3,480,062,008
Services and Supplies	4,889,109,781	—	—	4,889,109,781
Self-Insurance - Claims Paid	2,436,640,698	—	—	2,436,640,698
<b>Debt Service</b>				
Retirement of Long-Term Debt	176,698,916	1,521,074,146	—	1,697,773,062
Interest Expense	59,362,424	1,118,576,112	—	1,177,938,536
Fixed Assets	464,682,228	14,859,144	395,361,667	874,903,039
Other Expenditures	768,741,099	195,529,060	166,097,872	1,130,368,031
<b>Total Expenditures</b>	<b>12,275,297,154</b>	<b>2,850,038,462</b>	<b>561,459,539</b>	<b>15,686,795,155</b>
<b>Revenues Over (Under) Expenditures</b>	<b>351,122,624</b>	<b>(856,366,736)</b>	<b>(387,663,634)</b>	<b>(892,907,746)</b>
<b>Financing Sources (Uses)</b>				
Proceeds of Long-Term Debt	305,117,021	—	232,858,143	537,975,164
Proceeds of Refunding Debt	—	2,082,942,096	—	2,082,942,096
Payment to Refunded Debt Escrow Agent	—	1,643,689,602	—	1,643,689,602
Inception of Lease Purchase Agreements	354,707	—	—	354,707
Other Financing Sources	127,668,377	364,269,904	7,478,579	499,416,860
Other Financing (Uses)	154,384,016	265,939,745	10,289,199	430,612,960
Operating Transfers In	160,756,918	495,546,440	58,592,674	714,896,032
Operating Transfers Out	468,459,116	214,488,549	47,995,020	730,942,685
<b>Total Other Financing Sources (Uses)</b>	<b>(28,946,109)</b>	<b>818,640,544</b>	<b>240,645,177</b>	<b>1,030,339,612</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>322,176,515</b>	<b>(37,726,192)</b>	<b>(147,018,457)</b>	<b>137,431,866</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	49-99 Cooperative Library System	Adin Cemetery District	Adin Fire Protection District	Adin Lighting District	Agoura Hills and Calabasas Community Center Authority	Agoura Hills Financing Authority	Agua Mansa Industrial Growth Association	Airborne Law Enforcement Services	Airport Neighborhood Lighting District	Alameda - Contra Costa Transit Financing Corporation
	Library Services	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Financing or Constructing Facilities	Governmental Services	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$19,875	\$19,967	\$2,127	\$—	\$—	\$—	\$—	\$4,267	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	432,558	—	8,658	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	25	22	1	—	—	—	—	10	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,008	683	197	55	1,574	—	2,152	17,662	30	46,459
Rents, Concessions, and Royalties	—	—	—	—	152,262	—	—	—	—	1,961,736
<b>Intergovernmental</b>										
Federal	5,120	—	—	—	—	—	—	—	2	—
State	111,850	409	390	42	—	—	—	—	69	—
Other Governmental Agencies	—	—	—	—	100,000	—	—	1,691,641	1,528	—
Charges for Current Services	48,867	2,306	42,905	—	917,192	—	—	320,293	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,903	—	1,000	—	19,700	—	—	—	—	114,754
<b>Total Revenues</b>	<b>176,748</b>	<b>23,298</b>	<b>64,481</b>	<b>2,225</b>	<b>1,190,728</b>	<b>—</b>	<b>434,710</b>	<b>2,029,596</b>	<b>14,564</b>	<b>2,122,949</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	8,077	—	—	698,753	—	—	—	—	—
Services and Supplies	185,226	16,201	82,964	1,795	550,829	6,063	—	1,921,073	15,710	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	2,430,000
Interest Expense	—	—	—	—	—	—	—	—	—	1,965,947
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	226,297	—	—	125,164
<b>Total Expenditures</b>	<b>185,226</b>	<b>24,278</b>	<b>82,964</b>	<b>1,795</b>	<b>1,249,582</b>	<b>6,063</b>	<b>226,297</b>	<b>1,921,073</b>	<b>15,710</b>	<b>4,521,111</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(8,478)</b>	<b>(980)</b>	<b>(18,483)</b>	<b>430</b>	<b>(58,854)</b>	<b>(6,063)</b>	<b>208,413</b>	<b>108,523</b>	<b>(1,146)</b>	<b>(2,398,162)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(8,478)</b>	<b>\$(980)</b>	<b>\$(18,483)</b>	<b>\$430</b>	<b>\$(58,854)</b>	<b>\$(6,063)</b>	<b>\$208,413</b>	<b>\$108,523</b>	<b>\$(1,146)</b>	<b>\$(2,398,162)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Alameda County Abandoned Vehicle Abatement Authority	Alameda County Fire Department	Alameda County Flood Control and Water Conservation District	Alameda County Mosquito Abatement District	Alameda County Resource Conservation District Resource Conservation	Alameda County Schools Insurance Group	Alamo-Lafayette Cemetery District	Alba Recreation and Park District	Albion-Little River Fire Protection	Alexander Estates Lighting District
	Governmental Services	Fire Protection	Flood Control and Water Conservation	Pest Control	Resource Conservation	Self Insurance	Cemetery	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$27,751,154	\$23,278,535	\$1,578,150	\$150,913	\$—	\$205,542	\$—	\$70,264	\$7,293
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,859,358	—	—	—	—	77,354	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	83,177	75,408	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	18,485	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	938	186,841	851,679	44,770	15,974	168,081	2,565	126	793	—
Rents, Concessions, and Royalties	—	—	517,384	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	488,653	4,618	—	—	—	—	—	—	—
State	1,213,667	1,770,875	502,776	16,143	1,000	—	2,516	—	830	85
Other Governmental Agencies	—	3,020,856	3,213,894	—	654,881	—	—	—	—	67
Charges for Current Services	—	46,766,577	13,037,464	—	—	—	149,555	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	127,522,256	—	—	—	—
Other Revenues	—	26,877	241,863	13,013	—	—	—	2,943	5,387	—
<b>Total Revenues</b>	<b>1,214,605</b>	<b>80,095,010</b>	<b>41,742,106</b>	<b>3,511,434</b>	<b>822,768</b>	<b>127,690,337</b>	<b>360,178</b>	<b>3,069</b>	<b>154,628</b>	<b>7,445</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	65,728,361	21,525,177	1,811,566	359,160	246,303	249,700	—	5,183	—
Services and Supplies	19,492	9,948,443	19,587,380	500,549	446,287	4,844,319	182,530	3,467	129,239	8,817
Self Insurance - Claims Paid	—	—	—	—	—	130,807,514	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	269,494	—	211,621	—	—	—	—	—	—
Interest Expense	—	2,188	—	8,632	—	—	—	—	—	—
Fixed Assets	—	1,462,288	202,782	—	—	—	13,500	—	15,344	—
Other Expenditures	1,195,113	491,720	1,096,970	—	—	—	—	—	11,965	—
<b>Total Expenditures</b>	<b>1,214,605</b>	<b>77,902,494</b>	<b>42,412,309</b>	<b>2,532,368</b>	<b>805,447</b>	<b>135,898,136</b>	<b>445,730</b>	<b>3,467</b>	<b>161,731</b>	<b>8,817</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>2,192,516</b>	<b>(670,203)</b>	<b>979,066</b>	<b>17,321</b>	<b>(8,207,799)</b>	<b>(85,552)</b>	<b>(398)</b>	<b>(7,103)</b>	<b>(1,372)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	490,323	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>490,323</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$2,192,516</b>	<b>\$(179,880)</b>	<b>\$979,066</b>	<b>\$17,321</b>	<b>\$(8,207,799)</b>	<b>\$(85,552)</b>	<b>\$(398)</b>	<b>\$(7,103)</b>	<b>\$(1,372)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Alliance of Schools For Cooperative Insurance Programs	Almanor Recreation and Park District	Almond Wood Estates Lighting District	Alpha Fund Joint Powers Agency	Alpine Fire Protection District	Alpine Resource Conservation District	Alpine Springs County Water District	Alpine Springs County Water District	Alpine Village-Sequoia Crest Community Services District Streets and Roads - Construction and Maintenance	Alta Cemetery District
	Self Insurance	Recreation and Park	Lighting and Lighting Maintenance	Self Insurance	Fire Protection	Resource Conservation	Fire Protection	Recreation and Park		Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$2,646,501	\$—	\$428,677	\$123,592	\$16,603	\$115,237
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	9,003	—	—	—	—	—	10,347	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	269
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,165,504	327	38	6,773,765	70,272	209	11,526	2,957	3,813	60,406
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	25,162	—	4,334	1,220	192	12,454
Other Governmental Agencies	—	—	—	—	52,550	—	150,602	—	—	—
Charges for Current Services	—	10,291	—	—	418,757	—	—	—	—	488,415
Self Insurance Contributions and Claim Adjustments	170,044,814	—	—	19,446,603	—	—	—	—	—	—
Other Revenues	2,323,921	2,500	—	518,926	211,158	—	8,133	17,327	—	3,411
<b>Total Revenues</b>	<b>177,534,239</b>	<b>13,118</b>	<b>9,041</b>	<b>26,739,294</b>	<b>3,424,400</b>	<b>209</b>	<b>603,272</b>	<b>145,096</b>	<b>30,955</b>	<b>680,192</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,901,803	1,087	—	3,806,954	2,432,542	—	—	58,117	—	352,000
Services and Supplies	17,852,091	10,957	7,850	3,167,972	484,471	—	479,573	75,381	60,033	138,237
Self Insurance - Claims Paid	81,627,947	—	—	12,343,716	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	257,032	—	—	—	—	39,717
Interest Expense	—	—	—	—	51,202	—	—	—	—	17,855
Fixed Assets	—	—	—	—	—	—	150,602	—	—	44,796
Other Expenditures	60,534,500	—	—	2,100,000	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>162,916,341</b>	<b>12,044</b>	<b>7,850</b>	<b>21,418,642</b>	<b>3,225,247</b>	<b>—</b>	<b>630,175</b>	<b>133,498</b>	<b>60,033</b>	<b>592,605</b>
<b>Revenues Over (Under) Expenditures</b>	<b>14,617,898</b>	<b>1,074</b>	<b>1,191</b>	<b>5,320,652</b>	<b>199,153</b>	<b>209</b>	<b>(26,903)</b>	<b>11,598</b>	<b>(29,078)</b>	<b>87,587</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,617,898</b>	<b>\$1,074</b>	<b>\$1,191</b>	<b>\$5,320,652</b>	<b>\$199,153</b>	<b>\$209</b>	<b>\$(26,903)</b>	<b>\$11,598</b>	<b>\$(29,078)</b>	<b>\$87,587</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Alta Fire Protection District	Altadena Library District	Altair Permanent Road Division	Altaville Cemetery District	Altaville-Melones Fire Protection District	Alturas Cemetery District	Alturas Fire Protection District	Alvord Drainage District (Riverside)	Amador County Air Pollution Control District	Amador County Fire Protection District
	Fire Protection	Library Services	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Air Pollution Control	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$58,321	\$1,708,081	\$—	\$82,139	\$62,137	\$90,722	\$80,381	\$—	\$—	\$17,401
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	702,618	12,000	—	—	—	—	—	—	531,873
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,852	—	115	—	42	34	—	—	58
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	19,650	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,209	14,338	327	6,374	1,889	742	110	4	2,536	9,279
Rents, Concessions, and Royalties	9,512	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	475	380	—	—	—
State	528	31,202	—	967	85,519	1,612	1,188	—	220,368	75,705
Other Governmental Agencies	14,957	—	—	—	—	—	—	—	—	444,330
Charges for Current Services	—	79,492	—	—	3,938	22,046	—	—	153,183	167,897
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	57,723	(66)	4,449	5,360	—	—	—	—	1,087,304
<b>Total Revenues</b>	<b>86,527</b>	<b>2,597,306</b>	<b>12,261</b>	<b>94,044</b>	<b>158,843</b>	<b>115,639</b>	<b>82,093</b>	<b>4</b>	<b>395,737</b>	<b>2,333,847</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	13,656	1,991,583	—	38,306	80,074	73,551	—	—	189,779	295,052
Services and Supplies	37,996	612,380	1,371	11,884	78,307	26,776	59,520	—	115,759	943,300
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	19,986	—	—	—	—	—
Interest Expense	—	—	—	—	1,943	—	—	—	—	—
Fixed Assets	76,166	—	—	—	7,295	—	—	—	—	34,097
Other Expenditures	—	—	—	27,831	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>127,818</b>	<b>2,603,963</b>	<b>1,371</b>	<b>78,021</b>	<b>187,605</b>	<b>100,327</b>	<b>59,520</b>	<b>—</b>	<b>305,538</b>	<b>1,272,449</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(41,291)</b>	<b>(6,657)</b>	<b>10,890</b>	<b>16,023</b>	<b>(28,762)</b>	<b>15,312</b>	<b>22,573</b>	<b>4</b>	<b>90,199</b>	<b>1,061,398</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(41,291)</b>	<b>\$(6,657)</b>	<b>\$10,890</b>	<b>\$16,023</b>	<b>\$(28,762)</b>	<b>\$15,312</b>	<b>\$22,573</b>	<b>\$4</b>	<b>\$90,199</b>	<b>\$1,061,398</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Amador Resource Conservation District	Amador-Tuolumne Community Action Agency	Ambrose Recreation and Park District	American Canyon Fire Protection District	American Hills Estates Permanent Road Division	American River Authority	American River Flood Control District	Anderson Cemetery District	Anderson Fire Protection District	Anderson Springs Lighting District
	Resource Conservation	Governmental Services	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Local and Regional Planning or Development	Flood Control and Water Conservation	Cemetery	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$379,203	\$3,009,857	\$—	\$—	\$—	\$73,353	\$850,567	\$4,939
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	268,908	—	3,220	—	1,368,783	—	—	2,659
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(108)	—	—	—	100	1,026	98
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,920	1,542	208	24,109	17	2,651	90,544	10,598	10,173	206
Rents, Concessions, and Royalties	—	47,748	172,282	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	5,861,019	—	—	—	—	—	—	39,073	—
State	—	551,585	1,118,123	207,760	—	—	—	1,229	14,845	68
Other Governmental Agencies	2,000	529,763	—	—	—	—	796,322	2,233	50,467	—
Charges for Current Services	—	724,421	25,491	644,706	—	—	7,507	11,965	152,514	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	226,863	1,511,602	7,430	48,392	(3)	—	13,531	67,340	51,799	—
<b>Total Revenues</b>	<b>232,783</b>	<b>9,227,680</b>	<b>1,971,645</b>	<b>3,934,716</b>	<b>3,234</b>	<b>2,651</b>	<b>2,276,687</b>	<b>166,818</b>	<b>1,170,464</b>	<b>7,970</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	4,304,767	1,476,663	3,071,510	—	—	2,088,120	136,192	804,089	—
Services and Supplies	180,928	4,373,931	515,687	572,906	134	18,447	794,641	40,405	339,963	4,625
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	491,637	11,024	20,281	—	—	(102,624)	—	87,500	—
Other Expenditures	—	—	—	—	—	—	—	575	—	—
<b>Total Expenditures</b>	<b>180,928</b>	<b>9,170,335</b>	<b>2,003,374</b>	<b>3,664,697</b>	<b>134</b>	<b>18,447</b>	<b>2,780,137</b>	<b>177,172</b>	<b>1,231,552</b>	<b>4,625</b>
<b>Revenues Over (Under) Expenditures</b>	<b>51,855</b>	<b>57,345</b>	<b>(31,729)</b>	<b>270,019</b>	<b>3,100</b>	<b>(15,796)</b>	<b>(503,450)</b>	<b>(10,354)</b>	<b>(61,088)</b>	<b>3,345</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	1,446,065	—	—	—	—	88,969	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,446,065)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(88,969)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$51,855</b>	<b>\$57,345</b>	<b>\$(31,729)</b>	<b>\$(1,176,046)</b>	<b>\$3,100</b>	<b>\$(15,796)</b>	<b>\$(503,450)</b>	<b>\$(10,354)</b>	<b>\$(150,057)</b>	<b>\$3,345</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Anderson Valley Cemetery District	Anderson Valley Community Services District	Anderson Valley Community Services District	Anderson Valley Community Services District	Angels Camp Veterans Memorial District	Antelope Fire Protection District	Antelope Valley Air Quality Management District	Antelope Valley Mosquito Abatement District	Antelope Valley Resource Conservation District	Antelope Valley State Water Contractors Association
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Memorial	Fire Protection	Air Pollution Control	Pest Control	Resource Conservation	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$34,998	\$167,772	\$15,550	\$—	\$103,938	\$154,764	\$—	\$182,869	\$160,705	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	132,323	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(307)	(1,645)	31	—	—	—	—	13,894	3,933	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	38,668	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,184	1,134	176	103	4,158	6,121	52,131	7,994	1,893	74
Rents, Concessions, and Royalties	—	—	—	8,620	—	—	—	—	900	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	158,300	—	—	—	—
State	464	2,025	172	—	1,272	402	2,113,271	1,576	88,542	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	209,028
Charges for Current Services	12,300	25,397	25,763	—	—	—	448,060	638,806	36,408	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	5,578	56	2,298	—	44,884	44,189	36,305	—	—
<b>Total Revenues</b>	<b>48,639</b>	<b>332,584</b>	<b>41,748</b>	<b>11,021</b>	<b>109,368</b>	<b>364,471</b>	<b>2,696,319</b>	<b>881,444</b>	<b>292,381</b>	<b>209,102</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	25,556	70,708	33,980	6,963	46,784	53,294	—	591,031	115,206	—
Services and Supplies	14,093	182,110	11,424	16,157	74,551	331,706	1,260,086	212,164	199,757	77,240
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	33,821	—	—	—	—	—	—	5,382	—
Interest Expense	—	8,076	—	—	—	—	—	—	—	—
Fixed Assets	—	141,673	—	—	—	130,500	66,492	32,490	31,740	—
Other Expenditures	—	—	—	—	—	21,992	2,070,414	—	—	—
<b>Total Expenditures</b>	<b>39,649</b>	<b>436,388</b>	<b>45,404</b>	<b>23,120</b>	<b>121,335</b>	<b>537,492</b>	<b>3,396,992</b>	<b>835,685</b>	<b>352,085</b>	<b>77,240</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,990</b>	<b>(103,804)</b>	<b>(3,656)</b>	<b>(12,099)</b>	<b>(11,967)</b>	<b>(173,021)</b>	<b>(700,673)</b>	<b>45,759</b>	<b>(59,704)</b>	<b>131,862</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	28,548	—
Inception of Lease Purchase Agreements	—	—	—	—	—	143,700	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	1,047,064	—	—	—
Operating Transfers Out	—	—	—	—	—	—	1,047,064	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>143,700</b>	<b>—</b>	<b>—</b>	<b>28,548</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,990</b>	<b>\$(103,804)</b>	<b>\$(3,656)</b>	<b>\$(12,099)</b>	<b>\$(11,967)</b>	<b>\$(29,321)</b>	<b>\$(700,673)</b>	<b>\$45,759</b>	<b>\$(31,156)</b>	<b>\$131,862</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Apple Valley Fire Protection District	Aptos-La Selva Fire Protection Services	Aquatic Science Center	Arbuckle Cemetery District	Arbuckle-College City Fire Protection District	Arcade Creek Recreation and Park District	Arcata Fire Protection District	Arden Manor Recreation and Park District	Arden Park Recreation and Park District	Area 4 Agency on Aging
	Fire Protection	Fire Protection	Governmental Services	Cemetery	Fire Protection	Recreation and Park	Fire Protection	Recreation and Park	Recreation and Park	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,539,289	\$8,497,597	\$—	\$71,010	\$387,440	\$525,343	\$1,738,409	\$304,084	\$307,811	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,918,591	130,724	—	—	17,647	—	1,654,670	104,296	172,522	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	211,363	13,752	—	—	—	—	36,870	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	12,802	10,433	12	8,520	—	4,116	50,617	—	7,012	—
Rents, Concessions, and Royalties	112,281	—	—	—	—	78,934	—	24,936	28,171	—
<b>Intergovernmental</b>										
Federal	—	334,266	99,940	—	—	—	8,541	—	—	8,242,124
State	140,877	290,122	618,310	666	3,377	38,683	28,097	77,787	4,243	962,743
Other Governmental Agencies	778,313	180,954	—	—	—	—	—	—	—	482,633
Charges for Current Services	273,245	126,666	—	7,970	3,417	124,272	—	49,269	172,415	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	230,891	46,372	—	1,610	53,387	5,365	116,245	44,130	1,437	—
<b>Total Revenues</b>	<b>8,217,652</b>	<b>9,630,886</b>	<b>718,262</b>	<b>89,776</b>	<b>465,268</b>	<b>776,713</b>	<b>3,633,449</b>	<b>604,502</b>	<b>693,611</b>	<b>9,687,500</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	7,524,005	7,467,335	—	—	277,810	502,666	2,338,814	352,922	373,788	1,354,928
Services and Supplies	1,348,972	764,343	718,258	34,710	83,887	284,063	556,893	168,675	198,719	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	168,779	—	—	—	3,985	325,704	30,595	—	—
Interest Expense	3,110	20,135	—	—	1,981	578	45,402	12,015	—	—
Fixed Assets	5,142	555,871	—	1,775	45,044	46,993	73,661	63,518	97,046	—
Other Expenditures	—	11,746	—	—	—	—	—	—	—	8,326,835
<b>Total Expenditures</b>	<b>8,881,229</b>	<b>8,988,209</b>	<b>718,258</b>	<b>36,485</b>	<b>408,722</b>	<b>838,285</b>	<b>3,340,474</b>	<b>627,725</b>	<b>669,553</b>	<b>9,681,763</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(663,577)</b>	<b>642,677</b>	<b>4</b>	<b>53,291</b>	<b>56,546</b>	<b>(61,572)</b>	<b>292,975</b>	<b>(23,223)</b>	<b>24,058</b>	<b>5,737</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	191,248	—	—	—	—	—	—	—	—	—
Operating Transfers Out	191,248	—	—	—	—	3,014	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,014)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(663,577)</b>	<b>\$642,677</b>	<b>\$4</b>	<b>\$53,291</b>	<b>\$56,546</b>	<b>\$(64,586)</b>	<b>\$292,975</b>	<b>\$(23,223)</b>	<b>\$24,058</b>	<b>\$5,737</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Arnold Lighting District	Aromas Tri-County Fire Protection District	Arrowbear Park County Water District	Arroyo Grande Cemetery District	Arroyo Vista Community Service District	Artesia Cemetery District	Artois Fire Protection District	Ash Maintenance District (San Joaquin)	Ashley Maintenance District (San Joaquin)	Associated Community Action Program
	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,768	\$1,088,166	\$182,503	\$107,258	\$10,353	\$120,421	\$29,708	\$21,395	\$288	\$—
Voter Approved Taxes	—	—	—	(8,258)	—	—	—	—	—	—
Property Assessments	—	—	—	—	8,338	—	28,564	14,414	595	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	48,542	—	(199)	143	1,829	—	23	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	757	17,407	—	15,115	276	5,473	1,354	482	23	657
Rents, Concessions, and Royalties	—	—	—	—	—	—	384	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	3	—	—	—	—	—	—	2,101,040
State	67	8,189	2,497	904	120	1,028	2,586	263	4	—
Other Governmental Agencies	—	—	—	(3,781)	—	—	—	—	—	—
Charges for Current Services	—	2,973	—	305,382	—	169,821	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	126,767	75	—	—	—	961	—	—	213,336
<b>Total Revenues</b>	<b>6,600</b>	<b>1,292,044</b>	<b>185,078</b>	<b>416,421</b>	<b>19,230</b>	<b>298,572</b>	<b>63,557</b>	<b>36,577</b>	<b>910</b>	<b>2,315,033</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	97,354	250,609	—	230,331	6,639	—	—	1,587,671
Services and Supplies	3,740	1,258,926	123,840	139,450	2,841	156,575	34,654	27,207	860	545,400
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	389,117	—	12,652	—	27,377	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	136	50,000
<b>Total Expenditures</b>	<b>3,740</b>	<b>1,648,043</b>	<b>221,194</b>	<b>402,711</b>	<b>2,841</b>	<b>414,283</b>	<b>41,293</b>	<b>27,207</b>	<b>996</b>	<b>2,183,071</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,860</b>	<b>(355,999)</b>	<b>(36,116)</b>	<b>13,710</b>	<b>16,389</b>	<b>(115,711)</b>	<b>22,264</b>	<b>9,370</b>	<b>(86)</b>	<b>131,962</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	36,116	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>36,116</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,860</b>	<b>\$(355,999)</b>	<b>\$—</b>	<b>\$13,710</b>	<b>\$16,389</b>	<b>\$(115,711)</b>	<b>\$22,264</b>	<b>\$9,370</b>	<b>\$(86)</b>	<b>\$131,962</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Association of California Water Agencies Joint Powers Insurance Authority Self Insurance	Atascadero Cemetery District	Atherton Channel Drainage District	Atwater Fire Protection	Auburn Cemetery District	Auburn Recreation and Park District	Audubon Hills Community Services District	Authority for California Cities Excess Liability (ACCEL)	Authority for the Handicapped of San Bernardino County	Automated Regional Justice Information System (ARJIS)
	Cemetery	Cemetery	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Recreation and Park	Streets and Roads - Construction and Maintenance	Self Insurance	Local and Regional Planning or Development	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$253,691	\$67,136	\$—	\$381,529	\$2,604,032	\$25,663	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	10,450	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	14	—	270	—	—	—
Licenses, Permits, and Franchises	—	—	—	1,708	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,294,982	13,832	—	894	53,915	71,481	179	1,160,660	1,909	105,494
Rents, Concessions, and Royalties	77,497	—	—	—	—	223,113	—	—	156,813	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	1,309,176
State	—	2,690	6,266	63,888	3,996	100,350	300	—	—	—
Other Governmental Agencies	—	9,259	—	1,798,777	—	257,486	—	—	—	—
Charges for Current Services	—	84,617	—	167,855	271,671	876,733	—	466,848	—	3,097,331
Self Insurance Contributions and Claim Adjustments	21,004,857	—	—	—	—	—	—	11,342,181	—	—
Other Revenues	—	18,654	—	74,759	—	57,991	—	—	—	—
<b>Total Revenues</b>	<b>27,377,336</b>	<b>382,743</b>	<b>73,402</b>	<b>2,107,881</b>	<b>711,125</b>	<b>4,191,186</b>	<b>36,862</b>	<b>12,969,689</b>	<b>158,722</b>	<b>4,512,001</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,899,207	265,454	—	—	483,238	2,199,016	—	—	3,000	974,040
Services and Supplies	—	125,710	97,970	2,107,881	158,062	1,030,494	30,610	1,094,177	153,317	6,598,572
Self Insurance - Claims Paid	21,867,570	—	—	—	—	—	—	3,874,732	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	90,000	—	—	—	—
Interest Expense	—	—	—	—	—	37,861	—	—	—	—
Fixed Assets	—	31,461	—	—	8,325	806,726	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	2,813	—
<b>Total Expenditures</b>	<b>25,766,777</b>	<b>422,625</b>	<b>97,970</b>	<b>2,107,881</b>	<b>649,625</b>	<b>4,164,097</b>	<b>30,610</b>	<b>4,968,909</b>	<b>159,130</b>	<b>7,572,612</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,610,559</b>	<b>(39,882)</b>	<b>(24,568)</b>	<b>—</b>	<b>61,500</b>	<b>27,089</b>	<b>6,252</b>	<b>8,000,780</b>	<b>(408)</b>	<b>(3,060,611)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	24,568	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>24,568</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,610,559</b>	<b>\$(39,882)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$61,500</b>	<b>\$27,089</b>	<b>\$6,252</b>	<b>\$8,000,780</b>	<b>\$(408)</b>	<b>\$(3,060,611)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Avena Drainage District (San Joaquin) Drainage and Drainage Maintenance	Avenal Healthcare District Ambulance Service	Avila Beach Community Services District Fire Protection	Avila Beach Community Services District Lighting and Lighting Maintenance	Baker Community Services District Fire Protection	Baker Community Services District Governmental Services	Baker Community Services District Lighting and Lighting Maintenance	Baker Community Services District Recreation and Park	Baker Community Services District Streets and Roads - Construction and Maintenance	Baker Community Services District Television Translator Station Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$(860)	\$94,979	\$263,015	\$—	\$—	\$81,877	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(711)	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	806	196	12,955	—	—	187	—	—	—	—
Rents, Concessions, and Royalties	—	6,000	27,120	—	—	16,085	—	8,571	—	80,628
<b>Intergovernmental</b>										
Federal	—	—	1,302	—	—	—	—	—	—	—
State	2	224	3,345	—	—	271	—	—	—	—
Other Governmental Agencies	—	—	—	699	—	—	—	—	—	—
Charges for Current Services	—	1,229,403	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	5,218	—	—	1,938	—	—	—	—
<b>Total Revenues</b>	<b>(52)</b>	<b>1,330,802</b>	<b>312,244</b>	<b>699</b>	<b>—</b>	<b>100,358</b>	<b>—</b>	<b>8,571</b>	<b>—</b>	<b>80,628</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	853,119	60,525	—	951	52,674	—	29,019	—	14,562
Services and Supplies	6,786	539,898	101,458	24,009	21,504	87,097	7,162	26,974	22,474	12,516
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	2,409	—	—	—	—
Other Expenditures	—	211,007	—	—	—	—	—	—	—	88
<b>Total Expenditures</b>	<b>6,786</b>	<b>1,604,024</b>	<b>161,983</b>	<b>24,009</b>	<b>22,455</b>	<b>142,180</b>	<b>7,162</b>	<b>55,993</b>	<b>22,474</b>	<b>27,166</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,838)</b>	<b>(273,222)</b>	<b>150,261</b>	<b>(23,310)</b>	<b>(22,455)</b>	<b>(41,822)</b>	<b>(7,162)</b>	<b>(47,422)</b>	<b>(22,474)</b>	<b>53,462</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	211,007	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	23,310	22,455	408,570	7,162	47,422	22,474	—
Operating Transfers Out	—	—	23,310	—	—	99,513	—	263,364	—	53,462
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>211,007</b>	<b>(23,310)</b>	<b>23,310</b>	<b>22,455</b>	<b>309,057</b>	<b>7,162</b>	<b>(215,942)</b>	<b>22,474</b>	<b>(53,462)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,838)</b>	<b>\$(62,215)</b>	<b>\$126,951</b>	<b>\$—</b>	<b>\$—</b>	<b>\$267,235</b>	<b>\$—</b>	<b>\$(263,364)</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Bald Mountain Fire Protection District	Baldwin Hills Regional Conservation Authority	Baldwin Park Financing Authority	Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Bangor Cemetery District	Banning Unified School Library	Bard Resource Conservation District	Bardeen Partners Incorporated	Bardsdale Cemetery District	Barstow Cemetery District
	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Cemetery	Library Services	Resource Conservation	Financing or Constructing Facilities	Cemetery	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$100,801	\$—	\$—	\$729	\$6,060	\$573,369	\$—	\$—	\$22,139	\$99,327
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	23,454	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	6	40,236	—	—	396	9,278
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,207	83,532	—	231	1,177	9,831	202	1,000	1,855	18,235
Rents, Concessions, and Royalties	985	64,243	1,219,964	—	—	—	7,344	9,539,000	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,379	—	—	8	94	18,230	—	—	50	1,310
Other Governmental Agencies	—	864,854	—	—	—	52,065	—	—	230	—
Charges for Current Services	—	—	—	—	1,445	18,953	—	—	122,852	239,365
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,700	—	—	—	—	8,361	—	—	—	25,189
<b>Total Revenues</b>	<b>117,072</b>	<b>1,012,629</b>	<b>1,219,964</b>	<b>968</b>	<b>8,782</b>	<b>721,045</b>	<b>7,546</b>	<b>9,540,000</b>	<b>170,976</b>	<b>392,704</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	427,022	—	—	109,291	238,526
Services and Supplies	52,869	120,964	8,600	31	1,860	268,143	4,172	3,811,000	25,787	145,742
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	614,000	—	—	—	—	—	—	—
Interest Expense	—	—	595,321	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	56,353	—	—	46,473	—
Other Expenditures	—	—	4,950	—	—	—	1,349	—	71,830	—
<b>Total Expenditures</b>	<b>52,869</b>	<b>120,964</b>	<b>1,222,871</b>	<b>31</b>	<b>1,860</b>	<b>751,518</b>	<b>5,521</b>	<b>3,811,000</b>	<b>253,381</b>	<b>384,268</b>
<b>Revenues Over (Under) Expenditures</b>	<b>64,203</b>	<b>891,665</b>	<b>(2,907)</b>	<b>937</b>	<b>6,922</b>	<b>(30,473)</b>	<b>2,025</b>	<b>5,729,000</b>	<b>(82,405)</b>	<b>8,436</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	393	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	49,833	—	—	—	—
Operating Transfers Out	73,708	—	—	—	—	160,986	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(73,708)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(393)</b>	<b>(111,153)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(9,505)</b>	<b>\$891,665</b>	<b>\$(2,907)</b>	<b>\$937</b>	<b>\$6,529</b>	<b>\$(141,626)</b>	<b>\$2,025</b>	<b>\$5,729,000</b>	<b>\$(82,405)</b>	<b>\$8,436</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Barstow Fire Protection District	Barstow Heights Community Services District	Bay Area Air Quality Management District	Bay Area Community College Districts Joint Power Agency Self Insurance	Bay Area Housing Authority Risk Management Agency Self Insurance	Bay Area Library and Information System	Bay Area Schools Insurance Cooperative	Bay Cities Joint Powers Insurance Authority	Bayliss Fire Protection District	Baywood Park Drainage Maintenance District (San Mateo) Drainage and Drainage Maintenance
	Fire Protection	Recreation and Park	Air Pollution Control			Library Services	Self Insurance	Self Insurance	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,048,658	\$56,214	\$21,444,706	\$—	\$—	\$—	\$—	\$—	\$9,796	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	12,062	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	292,647	3,252	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	27,542,164	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	1,109,802	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	268	2,067	244,201	47,737	1,586,541	5,353	11,598	194,789	647	11
Rents, Concessions, and Royalties	6,424	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	54,649	—	4,870,982	—	—	15,000	—	—	—	—
State	58,829	1,051	73,190,737	—	—	—	—	—	914	—
Other Governmental Agencies	194,687	—	4,964,144	—	—	661,036	—	—	—	—
Charges for Current Services	101,768	—	—	—	—	150	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	3,547,365	4,833,572	—	3,272,748	10,348,260	—	—
Other Revenues	6,254	849	85,191	—	—	—	15	3,439	—	—
<b>Total Revenues</b>	<b>3,764,184</b>	<b>63,433</b>	<b>133,451,927</b>	<b>3,595,102</b>	<b>6,420,113</b>	<b>681,539</b>	<b>3,284,361</b>	<b>10,546,488</b>	<b>23,419</b>	<b>11</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,652,429	10,667	47,618,805	—	—	—	—	—	3,370	—
Services and Supplies	574,806	23,389	22,215,348	2,579,053	537,033	126,800	3,123,156	1,364,705	15,944	7
Self Insurance - Claims Paid	—	—	—	1,386,703	2,889,715	—	324,243	7,308,841	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	78,231	—	—	—	—	—	—	—	—	—
Interest Expense	6,384	—	—	—	—	—	—	—	—	—
Fixed Assets	—	33,771	3,096,158	—	—	—	—	—	—	—
Other Expenditures	71,736	—	68,252,461	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,383,586</b>	<b>67,827</b>	<b>141,182,772</b>	<b>3,965,756</b>	<b>3,426,748</b>	<b>126,800</b>	<b>3,447,399</b>	<b>8,673,546</b>	<b>19,314</b>	<b>7</b>
<b>Revenues Over (Under) Expenditures</b>	<b>380,598</b>	<b>(4,394)</b>	<b>(7,730,845)</b>	<b>(370,654)</b>	<b>2,993,365</b>	<b>554,739</b>	<b>(163,038)</b>	<b>1,872,942</b>	<b>4,105</b>	<b>4</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$380,598</b>	<b>\$(4,394)</b>	<b>\$(7,730,845)</b>	<b>\$(370,654)</b>	<b>\$2,993,365</b>	<b>\$554,739</b>	<b>\$(163,038)</b>	<b>\$1,872,942</b>	<b>\$4,105</b>	<b>\$4</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Beach Erosion Authority For Clean Oceans and Nourishment	Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	Bear Mountain Recreation and Park District	Bear River Recreation and Park District	Bear Valley Community Services District	Bear Valley Community Services District	Bear Valley-Indian Valley Fire Protection District	Beard Industrial Lighting District	Beaumont Cherry Valley Recreation and Park District	Beaumont Library District
	Resource Conservation	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$12,550	\$547,303	\$22,947	\$1,482,624	\$—	\$40,195	\$—	\$1,010,179	\$1,076,183
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,282	—	3,114	545,548	1,158,835	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	13	—	29	3,880	40,871	—	—	—	19,703
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	8,053	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,301	259	857	1,488	27,122	16,745	2,138	19	1,216	11,183
Rents, Concessions, and Royalties	—	—	2,400	5,250	26,896	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
Slate	113,780	156	5,188	239	122,838	—	1,442	—	41,160	61,377
Other Governmental Agencies	79,900	—	—	—	—	—	—	—	906,521	156,188
Charges for Current Services	—	—	522,563	151,080	393,335	—	—	—	44,953	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	765	—	98,209	19,177	2,022	—	306,888	—
<b>Total Revenues</b>	<b>194,981</b>	<b>14,260</b>	<b>1,079,076</b>	<b>184,147</b>	<b>2,708,505</b>	<b>1,235,628</b>	<b>45,797</b>	<b>19</b>	<b>2,310,917</b>	<b>1,324,634</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	555,563	69,347	1,899,621	555,054	4,919	—	773,765	807,805
Services and Supplies	223,274	27,290	281,154	90,522	489,472	280,401	20,506	767	468,449	337,007
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	8,377	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	139,436	73,874	2,207	—	962,455	—
Other Expenditures	—	1,904	—	—	—	—	—	—	86,392	40,060
<b>Total Expenditures</b>	<b>223,274</b>	<b>29,194</b>	<b>836,717</b>	<b>159,869</b>	<b>2,528,529</b>	<b>909,329</b>	<b>27,632</b>	<b>767</b>	<b>2,299,438</b>	<b>1,184,872</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(28,293)</b>	<b>(14,934)</b>	<b>242,359</b>	<b>24,278</b>	<b>179,976</b>	<b>326,299</b>	<b>18,165</b>	<b>(748)</b>	<b>11,479</b>	<b>139,762</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	43,294	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	350,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>43,294</b>	<b>(350,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(28,293)</b>	<b>\$(14,934)</b>	<b>\$242,359</b>	<b>\$24,278</b>	<b>\$179,976</b>	<b>\$326,299</b>	<b>\$18,165</b>	<b>\$(748)</b>	<b>\$54,773</b>	<b>\$(210,238)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Beckwourth Fire Protection District	Bel Aire Lighting Maintenance (San Mateo)	Bel Marin Keys Community Services District	Bell Gardens Lighting District	Bell Lighting District	Bell-Cudahy Cable Television Joint Powers Authority	Bella Vista Recreation and Park District	Belle Mill Cemetery District	Belmont Fire Protection District	Belmont Lighting District
	Fire Protection	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities	Recreation and Park	Cemetery	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$116,376	\$39,794	\$412,177	\$326,055	\$196,535	\$—	\$8,256	\$—	\$6,429,694	\$5,120
Voter Approved Taxes	—	—	396,852	—	—	—	—	—	—	—
Property Assessments	76,090	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	107	24,663	48,254	(3,616)	18	—	(111)	—	—	2,692
Licenses, Permits, and Franchises	—	—	—	—	—	70,237	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	4,061	1,982	—	90	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,008	5,019	15,875	6,221	377	—	1,029	625	6,127	1,395
Rents, Concessions, and Royalties	—	—	7,785	—	—	—	—	100	—	—
<b>Intergovernmental</b>										
Federal	99,964	—	—	—	—	—	—	—	—	—
State	6,699	259	2,192	2,821	1,677	—	72	—	50,727	33
Other Governmental Agencies	—	—	15,038	7,000	87,756	—	—	—	—	—
Charges for Current Services	5,975	—	—	500	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,358	—	6,235	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>307,577</b>	<b>69,735</b>	<b>904,408</b>	<b>343,042</b>	<b>288,345</b>	<b>70,237</b>	<b>9,336</b>	<b>725</b>	<b>6,486,548</b>	<b>9,240</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	110,753	—	107,673	—	—	—	—	—	—	—
Services and Supplies	165,074	30,614	556,041	328,918	298,953	—	1,888	—	5,715,078	7,726
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	44,743	—	64,978	—	—	—	—	—	—	—
Other Expenditures	9,951	—	27,748	—	—	46,357	—	955	—	—
<b>Total Expenditures</b>	<b>330,521</b>	<b>30,614</b>	<b>756,440</b>	<b>328,918</b>	<b>298,953</b>	<b>46,357</b>	<b>1,888</b>	<b>955</b>	<b>5,715,078</b>	<b>7,726</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(22,944)</b>	<b>39,121</b>	<b>147,968</b>	<b>14,124</b>	<b>(10,608)</b>	<b>23,880</b>	<b>7,448</b>	<b>(230)</b>	<b>771,470</b>	<b>1,514</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(22,944)</b>	<b>\$39,121</b>	<b>\$147,968</b>	<b>\$14,124</b>	<b>\$(10,608)</b>	<b>\$23,880</b>	<b>\$7,448</b>	<b>\$(230)</b>	<b>\$771,470</b>	<b>\$1,514</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Belmont Terrace Lighting District	Belmont-San Carlos Fire Department	Belvedere-Tiburon Joint Recreation Committee District	Belvedere-Tiburon Library Agency	Ben Lomond Fire Protection District	Benefit & Liability Programs of California	Benefits Liability Excess Fund	Bennett Valley Fire Protection	Beta Healthcare Group Risk Management Authority	Bethel Island Municipal Improvement District
	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Library Services	Fire Protection	Self Insurance	Self Insurance	Fire Protection	Self Insurance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,785	\$—	\$—	\$1,666,736	\$650,898	\$—	\$—	\$496,342	\$—	\$364,506
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	180,460	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(1)	—	—	—	1,067	—	—	(54)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	335	—	25,961
Fines, Forfeits, and Penalties	—	—	—	40,087	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	319	2,963	1,717	15,138	9,462	294,809	6,518	4,033	23,505,517	3,481
Rents, Concessions, and Royalties	—	—	—	—	40,281	—	—	—	343,053	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	60	—	—	87,379	76,319	—	—	38,842	—	195,243
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	11,996,680	850,709	21,736	1,380	—	—	10	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	7,604,859	9,898,008	—	69,638,060	—
Other Revenues	—	871,948	—	219,101	900	—	—	22,040	—	58,174
<b>Total Revenues</b>	<b>6,163</b>	<b>12,871,591</b>	<b>852,426</b>	<b>2,050,177</b>	<b>780,307</b>	<b>7,899,668</b>	<b>9,904,526</b>	<b>742,008</b>	<b>93,486,630</b>	<b>647,365</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	11,000,258	439,731	1,348,878	341,508	—	—	439,801	10,511,269	344,246
Services and Supplies	4,651	1,424,905	398,605	553,387	311,210	1,141,776	9,886,190	271,053	4,545,757	351,139
Self Insurance - Claims Paid	—	—	—	—	—	3,985,569	—	—	42,930,833	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	49,647	—	—	62,816	—	—
Interest Expense	—	—	—	—	23,804	—	—	13,744	—	—
Fixed Assets	—	—	16,262	133,562	—	—	—	—	1,216,480	—
Other Expenditures	—	75,347	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,651</b>	<b>12,500,510</b>	<b>854,598</b>	<b>2,035,827</b>	<b>726,169</b>	<b>5,127,345</b>	<b>9,886,190</b>	<b>787,414</b>	<b>59,204,339</b>	<b>695,385</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,512</b>	<b>371,081</b>	<b>(2,172)</b>	<b>14,350</b>	<b>54,138</b>	<b>2,772,323</b>	<b>18,336</b>	<b>(45,406)</b>	<b>34,282,291</b>	<b>(48,020)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	149,025	—	—	—	—	—	—
Operating Transfers Out	—	250,704	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(250,704)</b>	<b>—</b>	<b>149,025</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,512</b>	<b>\$120,377</b>	<b>\$(2,172)</b>	<b>\$163,375</b>	<b>\$54,138</b>	<b>\$2,772,323</b>	<b>\$18,336</b>	<b>\$(45,406)</b>	<b>\$34,282,291</b>	<b>\$(48,020)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Beyers Lane Community Services District Streets and Roads - Construction and Maintenance	Bieber Lighting District Lighting and Lighting Maintenance	Big Bear City Community Services District Ambulance Service	Big Bear City Community Services District Fire Protection	Big Bear City Community Services District Lighting and Lighting Maintenance	Big Bear Lake Fire Protection District Fire Protection	Big Bear Municipal Water District Pest Control	Big Bear Municipal Water District Recreation and Park	Big Bear Valley Recreation and Park District Recreation and Park	Big Creek Community Services District Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,713	\$—	\$1,948,422	\$—	\$3,731,023	\$385,379	\$—	\$1,712,836	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	13,200	—	—	1,473,996	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5	—	—	—	54,821	10,257	—	42,116	—
Licenses, Permits, and Franchises	—	—	—	—	—	123,603	—	712,664	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	20	303	—	19,167	—	30,571	—	—	30,818	1,747
Rents, Concessions, and Royalties	—	—	—	—	—	22,650	—	74,935	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	255,720	—	—	26,851	—
State	—	54	—	24,134	—	167,240	5,750	—	39,041	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	1,489,450	—	—	312,413	81,745	—	1,022,219	17,325
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	66,386	—	—	—	—	37,598	253
<b>Total Revenues</b>	<b>13,220</b>	<b>3,075</b>	<b>1,489,450</b>	<b>3,532,105</b>	<b>—</b>	<b>4,698,041</b>	<b>483,131</b>	<b>787,599</b>	<b>2,911,479</b>	<b>19,325</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	4,145,060	—	3,708,214	166,746	378,537	1,997,773	5,138
Services and Supplies	9,252	2,922	—	635,952	31,536	1,256,769	122,128	205,272	1,278,026	14,599
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	314,320	—	—	—	—	10,421	—
Other Expenditures	61	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,313</b>	<b>2,922</b>	<b>—</b>	<b>5,095,332</b>	<b>31,536</b>	<b>4,964,983</b>	<b>288,874</b>	<b>583,809</b>	<b>3,286,220</b>	<b>19,737</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,907</b>	<b>153</b>	<b>1,489,450</b>	<b>(1,563,227)</b>	<b>(31,536)</b>	<b>(266,942)</b>	<b>194,257</b>	<b>203,790</b>	<b>(374,741)</b>	<b>(412)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	1,489,450	31,536	—	—	—	373,109	4,726
Operating Transfers Out	—	—	1,489,450	31,536	—	—	—	689,746	389,076	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(1,489,450)</b>	<b>1,457,914</b>	<b>31,536</b>	<b>—</b>	<b>—</b>	<b>(689,746)</b>	<b>(15,967)</b>	<b>4,726</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,907</b>	<b>\$153</b>	<b>\$—</b>	<b>\$(105,313)</b>	<b>\$—</b>	<b>\$(266,942)</b>	<b>\$194,257</b>	<b>\$(485,956)</b>	<b>\$(390,708)</b>	<b>\$4,314</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Big Independent Cities Excess Pool Joint Powers Agreement Self Insurance	Big Pine Cemetery District  Cemetery	Big Pine Fire Protection District  Ambulance Service	Big Pine Fire Protection District  Fire Protection	Big Pine Lighting District  Lighting and Lighting Maintenance	Big River Community Services District  Recreation and Park	Big Valley Fire Protection District  Fire Protection	Big Valley Pest Abatement District  Pest Control	Biggs-Gridley Hospital Agency  Governmental Services	Bishop Fire Protection District  Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$16,351	\$—	\$237,243	\$20,862	\$36,369	\$21,617	\$36,666	\$—	\$334,146
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	107,115	—	—	323,522	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,144	—	16,813	1,448	—	—	67	—	5,141
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,150,027	979	242	9,420	2,083	454	2,632	1,209	—	2,475
Rents, Concessions, and Royalties	—	850	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	21,734	—	—	—	—	—	—
State	—	113	—	4,747	141	269	405	829	—	3,428
Other Governmental Agencies	—	—	3,922	3,784	—	—	—	—	—	—
Charges for Current Services	—	2,540	23,089	—	—	16,699	51,420	—	—	—
Self Insurance Contributions and Claim Adjustments	4,332,374	—	—	—	—	—	—	—	—	—
Other Revenues	2,234	100	2,056	2,056	—	120	570	—	—	70,500
<b>Total Revenues</b>	<b>5,484,635</b>	<b>22,077</b>	<b>29,309</b>	<b>295,797</b>	<b>24,534</b>	<b>161,026</b>	<b>76,644</b>	<b>38,771</b>	<b>323,522</b>	<b>415,690</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	7,213	—	69,612	3,229	—	—	91,598
Services and Supplies	170,185	13,332	39,163	100,233	5,902	77,630	45,946	70,572	323,522	91,679
Self Insurance - Claims Paid	3,752,845	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	156,001	—	10,029	—	—	—	148,213
Other Expenditures	—	—	3,643	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,923,030</b>	<b>13,332</b>	<b>42,806</b>	<b>263,447</b>	<b>5,902</b>	<b>157,271</b>	<b>49,175</b>	<b>70,572</b>	<b>323,522</b>	<b>331,490</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,561,605</b>	<b>8,745</b>	<b>(13,497)</b>	<b>32,350</b>	<b>18,632</b>	<b>3,755</b>	<b>27,469</b>	<b>(31,801)</b>	<b>—</b>	<b>84,200</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	156,843	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	20,000	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	20,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>20,000</b>	<b>(20,000)</b>	<b>—</b>	<b>—</b>	<b>156,843</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,561,605</b>	<b>\$8,745</b>	<b>\$6,503</b>	<b>\$12,350</b>	<b>\$18,632</b>	<b>\$3,755</b>	<b>\$184,312</b>	<b>\$(31,801)</b>	<b>\$—</b>	<b>\$84,200</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Bittner Lane Permanent Road Division District	Bizz Johnson Highway Interchange Joint Powers Authority	Black Gold Cooperative Library System	Blanchard - Santa Paula Public Library District - Blanchard Community Library	Bloomington Recreation and Park District	Bloss Memorial Healthcare District	Blue Lake Fire Protection District	Blue Tent School Road Permanent Road Division	Bluffs Community Services District	Bodega Bay Fire Protection District
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Library Services	Library Services	Recreation and Park	Health	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,728	\$—	\$—	\$279,828	\$264,593	\$150,547	\$86,277	\$—	\$—	\$248,275
Voter Approved Taxes	—	—	—	—	—	90,328	—	—	—	—
Property Assessments	—	—	—	298,403	—	—	39,200	—	—	1,006,444
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	7,360	6,507	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	86	227,003	17,091	13,845	12,501	104,723	8,215	2	1,198	4,823
Rents, Concessions, and Royalties	—	—	—	—	—	625,733	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	18	—	—	54,016	723,735	10,036	872	—	—	2,299
Other Governmental Agencies	—	506,270	—	101,911	—	—	101,414	—	—	—
Charges for Current Services	—	—	1,640,636	—	305	10,303,076	—	—	—	203,291
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	177,667	28,994	3,600	626,328	81,475	(1)	—	114,928
<b>Total Revenues</b>	<b>1,832</b>	<b>733,273</b>	<b>1,835,394</b>	<b>784,357</b>	<b>1,011,241</b>	<b>11,910,771</b>	<b>317,453</b>	<b>1</b>	<b>1,198</b>	<b>1,580,060</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	582,892	554,328	167,636	7,912,998	128,558	—	—	1,313,486
Services and Supplies	1,441	12,111	867,359	134,737	116,407	5,102,988	56,089	225	5,006	231,998
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	82,489	21,214	—	—	89,650
Interest Expense	—	—	—	—	—	35,714	2,622	—	—	9,867
Fixed Assets	—	13,892,962	49,794	41,603	7,100	1,133,937	70,380	—	—	21,495
Other Expenditures	—	14,400	—	51,924	—	357,025	2,000	—	—	—
<b>Total Expenditures</b>	<b>1,441</b>	<b>13,919,473</b>	<b>1,500,045</b>	<b>782,592</b>	<b>291,143</b>	<b>14,625,151</b>	<b>280,863</b>	<b>225</b>	<b>5,006</b>	<b>1,666,496</b>
<b>Revenues Over (Under) Expenditures</b>	<b>391</b>	<b>(13,186,200)</b>	<b>335,349</b>	<b>1,765</b>	<b>720,098</b>	<b>(2,714,380)</b>	<b>36,590</b>	<b>(224)</b>	<b>(3,808)</b>	<b>(86,436)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	107,993
Operating Transfers In	—	—	—	—	305	—	—	—	—	—
Operating Transfers Out	—	—	—	—	705,271	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(704,966)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(107,993)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$391</b>	<b>\$(13,186,200)</b>	<b>\$335,349</b>	<b>\$1,765</b>	<b>\$15,132</b>	<b>\$(2,714,380)</b>	<b>\$36,590</b>	<b>\$(224)</b>	<b>\$(3,808)</b>	<b>\$(194,429)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Boggs Tract Fire Protection District	Boggs Tract Maintenance District (San Joaquin)	Bolinas Fire Protection District	Bolinas Highlands Permanent Road Division	Bombay Beach Community Service District	Bonita-Sunnyside Fire Protection District	Borrego Springs Fire Protection District	Boulder Creek Fire Protection District	Boulder Creek Recreation and Park District	Bowling Green Estates Maintenance (San Joaquin) Drainage and Drainage Maintenance
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Fire Protection	Fire Protection	Recreation and Park	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$69,853	\$1,456	\$230,663	\$6,039	\$3,281	\$2,134,883	\$1,238,204	\$739,034	\$162,759	\$679
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	7,566	188,622	—	28	—	239,294	—	—	456
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	101	2	323	13	—	—	—	1,209	266	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,873	130	7,626	341	108	131,810	8,158	13,683	4,746	77
Rents, Concessions, and Royalties	—	—	80,653	—	—	—	35,105	—	24,511	—
<b>Intergovernmental</b>										
Federal	—	—	31,408	—	—	—	—	—	—	—
State	980	18	2,137	510	43	10,878	15,416	6,261	32,533	8
Other Governmental Agencies	—	—	—	—	—	304,584	106,987	—	1,777	—
Charges for Current Services	—	—	—	—	—	—	197,042	16,496	18,274	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	21,506	—	46,245	—	—	7,141	—	—
<b>Total Revenues</b>	<b>72,807</b>	<b>9,172</b>	<b>562,938</b>	<b>6,903</b>	<b>49,705</b>	<b>2,582,155</b>	<b>1,840,206</b>	<b>783,824</b>	<b>244,866</b>	<b>1,221</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	234,737	—	—	1,823,215	1,150,323	370,732	130,760	—
Services and Supplies	69,714	7,925	134,824	106	4,527	316,639	479,185	234,252	118,940	3,223
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	24,000	—	—	37,664	25,807	—
Other Expenditures	—	—	—	—	21,616	—	—	—	—	413
<b>Total Expenditures</b>	<b>69,714</b>	<b>7,925</b>	<b>369,561</b>	<b>106</b>	<b>50,143</b>	<b>2,139,854</b>	<b>1,629,508</b>	<b>642,648</b>	<b>275,507</b>	<b>3,636</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,093</b>	<b>1,247</b>	<b>193,377</b>	<b>6,797</b>	<b>(438)</b>	<b>442,301</b>	<b>210,698</b>	<b>141,176</b>	<b>(30,641)</b>	<b>(2,415)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	10,686	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	46,452	—	—	—	—
Operating Transfers Out	—	—	174,279	—	—	50,000	—	—	—	400
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(174,279)</b>	<b>—</b>	<b>—</b>	<b>(3,548)</b>	<b>10,686</b>	<b>—</b>	<b>—</b>	<b>(400)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,093</b>	<b>\$1,247</b>	<b>\$19,098</b>	<b>\$6,797</b>	<b>\$(438)</b>	<b>\$438,753</b>	<b>\$221,384</b>	<b>\$141,176</b>	<b>\$(30,641)</b>	<b>\$(2,815)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Branciforte Fire Protection District	Brannan-Andrus Levee Maintenance (Sacramento)	Brea Public Financing Authority	Bridgeport Fire Protection District	Broadmoor Police Protection District	Brooktrails Community Services District	Brooktrails Community Services District Governmental Services	Brooktrails Community Services District Recreation and Park	Browns Valley Cemetery District	Brownsville Cemetery District
	Fire Protection	Flood Control and Water Conservation	Financing or Constructing Facilities	Fire Protection	Police Protection and Personal Safety	Fire Protection	Governmental Services	Recreation and Park	Cemetery	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$555,720	\$—	\$—	\$142,723	\$822,597	\$—	\$350,219	\$—	\$22,309	\$18,048
Voter Approved Taxes	—	—	—	—	766,605	—	—	—	—	—
Property Assessments	80,305	587,273	—	—	11,447	272,600	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	897	8,935	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	56,699	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	849	8,099	—	5,262	7,057	157	2,526	—	1,988	2,035
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	29,968	—	—	6,631	—	—	—	—	—	—
State	177,327	4,039,464	—	372	359,404	—	4,570	—	390	346
Other Governmental Agencies	—	—	—	17,500	—	38	—	—	—	—
Charges for Current Services	9,193	—	—	—	—	14,536	26,439	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,040	2,337	—	2,873	59,972	—	6,074	—	—	—
<b>Total Revenues</b>	<b>859,299</b>	<b>4,646,108</b>	<b>—</b>	<b>175,361</b>	<b>2,083,781</b>	<b>287,331</b>	<b>389,828</b>	<b>—</b>	<b>24,687</b>	<b>20,429</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	628,121	57,246	—	22,851	1,286,443	225,239	100,247	—	—	—
Services and Supplies	180,307	1,375,332	—	77,955	346,869	95,885	89,633	19,331	14,724	14,013
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	24,739	2,602,649	—	—	—	16,194	3,816	—	—	—
Interest Expense	11,368	93,012	—	—	—	2,986	—	—	—	—
Fixed Assets	2,961	—	—	3,449	34,091	18,969	21,470	—	—	—
Other Expenditures	857	—	—	—	41,589	—	—	—	—	—
<b>Total Expenditures</b>	<b>848,353</b>	<b>4,128,239</b>	<b>—</b>	<b>104,255</b>	<b>1,708,992</b>	<b>359,273</b>	<b>215,166</b>	<b>19,331</b>	<b>14,724</b>	<b>14,013</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,946</b>	<b>517,869</b>	<b>—</b>	<b>71,106</b>	<b>374,789</b>	<b>(71,942)</b>	<b>174,662</b>	<b>(19,331)</b>	<b>9,963</b>	<b>6,416</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	859,571	15,130,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	15,130,000	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	91,200	—	19,331	—	—
Operating Transfers Out	71,465	—	—	—	—	—	134,531	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(71,465)</b>	<b>859,571</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>91,200</b>	<b>(134,531)</b>	<b>19,331</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(60,519)</b>	<b>\$1,377,440</b>	<b>\$—</b>	<b>\$71,106</b>	<b>\$374,789</b>	<b>\$19,258</b>	<b>\$40,131</b>	<b>\$—</b>	<b>\$9,963</b>	<b>\$6,416</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Buckeye Fire Protection District	Buena Park Library District	Burbank-Paradise Fire Protection District	Burkett Garden Acres Maintenance District (San Joaquin)	Burkett Gardens Maintenance District (San Joaquin)	Burney Basin Mosquito Abatement District	Burney Cemetery District	Burney Fire Protection District	Butler-Keys Community Service District	Butte County Air Quality Management District
	Fire Protection	Library Services	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Pest Control	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance	Air Pollution Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$75,982	\$1,453,799	\$65,309	\$11,205	\$22,820	\$132,686	\$53,592	\$288,931	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	116,682	6,103	14,572	—	—	—	6,600	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	118	—	240	12	27	161	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	446,738
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	90,422
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,099	12,191	6,946	83	131	2,528	1,966	2,093	182	555
Rents, Concessions, and Royalties	—	—	—	—	—	—	7,000	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	57	—	—	—	—	—	—	—
State	1,251	52,892	1,160	139	281	2,201	814	4,779	—	—
Other Governmental Agencies	2,818	206,000	—	—	—	—	—	74,402	—	1,242,001
Charges for Current Services	(7,072)	183,969	—	—	—	—	65,105	230,486	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	172,460	53,112	—	—	34,082	—	56,473	—	—
<b>Total Revenues</b>	<b>76,196</b>	<b>2,081,311</b>	<b>243,506</b>	<b>17,542</b>	<b>37,831</b>	<b>171,658</b>	<b>128,477</b>	<b>657,164</b>	<b>6,782</b>	<b>1,779,716</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,505,292	71,922	—	—	79,202	72,802	415,622	—	1,093,448
Services and Supplies	3,737	487,813	229,351	19,205	59,004	93,844	24,985	212,903	321	232,265
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	3,693	—	—	—	—	—	—	—	—
Interest Expense	—	5,903	—	—	—	—	—	—	—	—
Fixed Assets	—	298,649	—	—	—	3,718	3,337	—	—	—
Other Expenditures	51,666	—	—	—	1	389	—	—	—	575,354
<b>Total Expenditures</b>	<b>55,403</b>	<b>2,301,350</b>	<b>301,273</b>	<b>19,205</b>	<b>59,005</b>	<b>177,153</b>	<b>101,124</b>	<b>628,525</b>	<b>321</b>	<b>1,901,067</b>
<b>Revenues Over (Under) Expenditures</b>	<b>20,793</b>	<b>(220,039)</b>	<b>(57,767)</b>	<b>(1,663)</b>	<b>(21,174)</b>	<b>(5,495)</b>	<b>27,353</b>	<b>28,639</b>	<b>6,461</b>	<b>(121,351)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	40,000	—	—	—	—	14,700	—	—	—	—
Operating Transfers Out	40,000	—	—	—	—	14,700	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$20,793</b>	<b>\$(220,039)</b>	<b>\$(57,767)</b>	<b>\$(1,663)</b>	<b>\$(21,174)</b>	<b>\$(5,495)</b>	<b>\$27,353</b>	<b>\$28,639</b>	<b>\$6,461</b>	<b>\$(121,351)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Butte County Mosquito and Vector Control District	Butte County Resource Conservation District	Butte Creek Drainage District (Butte)	Butte School Districts Self-Funded Medical Benefits Self Insurance	Butte Valley Fire Protection	Buttonwillow Recreation and Park District	Byron - Brentwood - Knightsen Cemetery District	C Road Community Services District	Cachagua Fire Protection District	Cacheville Community Services District
	Pest Control	Resource Conservation	Drainage and Drainage Maintenance		Fire Protection	Recreation and Park	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,966,704	\$—	\$6,714	\$—	\$21,039	\$518,303	\$352,651	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,001	—	—	—	—	—	—	55,309	27,136	4,092
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,560	—	1	—	35	—	(7,015)	44	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	68,120	16,154	4,554	347,481	2,124	30,574	1,243	4	160	—
Rents, Concessions, and Royalties	—	—	—	—	400	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	24,990	—	—	48,506	—	—
State	19,240	127,717	104	—	3,913	5,071	4,362	—	31,292	—
Other Governmental Agencies	390,245	—	—	—	—	—	—	—	49,116	—
Charges for Current Services	215,228	9,076	—	—	—	46,021	254,782	—	155,679	—
Self Insurance Contributions and Claim Adjustments	—	—	—	47,961,942	—	—	—	—	—	—
Other Revenues	82,931	—	—	64,108	24,772	24,754	852	—	7,085	—
<b>Total Revenues</b>	<b>2,747,029</b>	<b>152,947</b>	<b>11,373</b>	<b>48,373,531</b>	<b>77,273</b>	<b>624,723</b>	<b>606,875</b>	<b>103,863</b>	<b>270,468</b>	<b>4,092</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,635,384	129,194	—	193,286	16,943	160,839	319,703	1,250	167,434	4,253
Services and Supplies	793,168	72,516	37,847	4,393,349	20,976	140,644	136,274	100,464	75,680	—
Self Insurance - Claims Paid	—	—	—	47,663,099	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	116,181	—	—	—	31,930	105,101	16,770	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,544,733</b>	<b>201,710</b>	<b>37,847</b>	<b>52,249,734</b>	<b>69,849</b>	<b>406,584</b>	<b>472,747</b>	<b>101,714</b>	<b>243,114</b>	<b>4,253</b>
<b>Revenues Over (Under) Expenditures</b>	<b>202,296</b>	<b>(48,763)</b>	<b>(26,474)</b>	<b>(3,876,203)</b>	<b>7,424</b>	<b>218,139</b>	<b>134,128</b>	<b>2,149</b>	<b>27,354</b>	<b>(161)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	4,086	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	107,053	—	448	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	161
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(102,967)</b>	<b>—</b>	<b>(448)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>161</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$99,329</b>	<b>\$(48,763)</b>	<b>\$(26,922)</b>	<b>\$(3,876,203)</b>	<b>\$7,424</b>	<b>\$218,139</b>	<b>\$134,128</b>	<b>\$2,149</b>	<b>\$27,354</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cachuma Resource Conservation District	Calabasas Lighting District	Calaveras County Air Pollution Control District	California Affiliated Risk Management Authorities (CARMA) Self Insurance	California Association for Park and Recreation Insurance Self Insurance	California Counties Mental Health Services Authority Health	California Fair Service Authority Self Insurance	California Fairs Financing Authority Financing or Constructing Facilities	California Fire and Rescue Training Authority Governmental Services	California Housing Authority Risk Management Agency Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$86,422	\$258,976	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3)	(3,564)	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	50,205	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	2,907	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,718	16,005	3,722	662,364	529,707	—	307,050	1,561,378	49,882	40,696
Rents, Concessions, and Royalties	29,146	—	—	—	—	—	168,332	—	—	—
<b>Intergovernmental</b>										
Federal	144	—	—	—	—	—	—	—	—	—
State	208,641	2,279	139,663	—	—	—	—	15,453,348	—	—
Other Governmental Agencies	247,252	124,000	—	—	—	420,364	—	—	799,753	—
Charges for Current Services	4,966	—	24,747	—	—	—	855,185	2,528,245	1,341,376	—
Self Insurance Contributions and Claim Adjustments	—	—	—	6,455,754	6,856,669	—	7,102,678	—	—	194,597
Other Revenues	—	—	4,675	—	—	—	—	—	148,806	—
<b>Total Revenues</b>	<b>583,286</b>	<b>400,603</b>	<b>223,012</b>	<b>7,118,118</b>	<b>7,386,376</b>	<b>420,364</b>	<b>8,433,245</b>	<b>19,542,971</b>	<b>2,339,817</b>	<b>235,293</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	411,214	—	49,189	—	323,648	—	3,553,001	1,893,478	904,187	—
Services and Supplies	74,155	285,670	155,050	2,416,147	1,909,424	265,733	650,945	688,737	1,004,721	445,284
Self Insurance - Claims Paid	—	—	—	5,913,318	4,378,833	—	4,030,697	—	—	(100,004)
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	4,077,540	—	—
Interest Expense	—	—	—	—	—	—	—	1,129,664	—	—
Fixed Assets	—	—	—	—	—	—	169,301	—	—	—
Other Expenditures	—	—	—	—	755,000	—	806,172	19,443,313	113,371	—
<b>Total Expenditures</b>	<b>485,369</b>	<b>285,670</b>	<b>204,239</b>	<b>8,329,465</b>	<b>7,366,905</b>	<b>265,733</b>	<b>9,210,116</b>	<b>27,232,732</b>	<b>2,022,279</b>	<b>345,280</b>
<b>Revenues Over (Under) Expenditures</b>	<b>97,917</b>	<b>114,933</b>	<b>18,773</b>	<b>(1,211,347)</b>	<b>19,471</b>	<b>154,631</b>	<b>(776,871)</b>	<b>(7,689,761)</b>	<b>317,538</b>	<b>(109,987)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$97,917</b>	<b>\$114,933</b>	<b>\$18,773</b>	<b>\$(1,211,347)</b>	<b>\$19,471</b>	<b>\$154,631</b>	<b>\$(776,871)</b>	<b>\$(7,689,761)</b>	<b>\$317,538</b>	<b>\$(109,987)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	California Housing Workers Compensation Authority Self Insurance	California Identification System In Fresno County Police Protection and Personal Safety	California Insurance Pool Authority Self Insurance	California Joint Powers Insurance Authority Self Insurance	California Joint Powers Risk Management Authority Self Insurance	California Loan Purchase Financing Authority Financing or Constructing Facilities	California Qualified School Bond Joint Powers Authority Financing or Constructing Facilities	California Risk Management Authority (CRMA II) Self Insurance	California Risk Management Authority (CRMA) Self Insurance	California Sanitation Districts Risk Management Authority Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	399,994	28,552	321,148	8,236,155	8,786,844	15,505	—	129,390	27,531	756,247
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	686,889	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	2,059,999	18,750	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	1,179,606
Self Insurance Contributions and Claim Adjustments	4,627,595	—	6,455,459	56,538,342	13,001,624	—	—	1,883,747	1,739,942	8,700,135
Other Revenues	—	—	—	619,987	—	70,968	—	127,911	—	—
<b>Total Revenues</b>	<b>5,027,589</b>	<b>715,441</b>	<b>6,776,607</b>	<b>65,394,484</b>	<b>21,788,468</b>	<b>2,146,472</b>	<b>18,750</b>	<b>2,141,048</b>	<b>1,767,473</b>	<b>10,635,988</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	3,488,696	728,114	—	—	—	—	—
Services and Supplies	1,195,711	561,119	5,220,341	14,960,475	5,304,253	5,648	—	936,259	1,026,149	6,417,499
Self Insurance - Claims Paid	1,885,267	—	157,196	59,718,419	13,149,315	—	—	1,791,563	525,162	5,509,499
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	2,060,000	—	—	—	—
Interest Expense	—	—	—	—	—	109,007	—	—	—	—
Fixed Assets	—	79,296	—	—	933,011	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,080,978</b>	<b>640,415</b>	<b>5,377,537</b>	<b>78,167,590</b>	<b>20,114,693</b>	<b>2,174,655</b>	<b>—</b>	<b>2,727,822</b>	<b>1,551,311</b>	<b>11,926,998</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,946,611</b>	<b>75,026</b>	<b>1,399,070</b>	<b>(12,773,106)</b>	<b>1,673,775</b>	<b>(28,183)</b>	<b>18,750</b>	<b>(586,774)</b>	<b>216,162</b>	<b>(1,291,010)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,946,611</b>	<b>\$75,026</b>	<b>\$1,399,070</b>	<b>\$(12,773,106)</b>	<b>\$1,673,775</b>	<b>\$(28,183)</b>	<b>\$18,750</b>	<b>\$(586,774)</b>	<b>\$216,162</b>	<b>\$(1,291,010)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	California State University Risk Management Authority	California Statewide Automated Welfare System Consortium IV	California Tahoe Emergency Medical Services Operation Authority	California Transit Systems Joint Powers Insurance Authority	California Valley Community Services District	Calwa Recreation and Park District	Camarillo Lighting Maintenance District (Ventura)	Cambria Cemetery District	Cambria Community Healthcare District	Cambria Community Services District
	Self Insurance	Governmental Services	Ambulance Service	Self Insurance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$89,621	\$238,480	\$1,519,211	\$84,014	\$426,320	\$1,272,277
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	386,633
Property Assessments	—	—	1,580,965	—	209,250	—	—	—	—	62,972
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	444,857	—
Prior Year and Penalties	—	—	—	—	—	469	73,386	(101)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,463,299	—	1,123	626,510	1,053	508	8,912	1,867	1,451	1,478
Rents, Concessions, and Royalties	—	—	—	—	—	41,879	—	—	30,048	—
<b>Intergovernmental</b>										
Federal	—	85,702,408	—	—	36,700	—	—	—	—	62,977
State	—	61,377,287	—	—	743	3,921	16,096	742	500	11,059
Other Governmental Agencies	—	19,621,899	—	—	—	13,629	1,125,300	—	—	20,504
Charges for Current Services	—	—	668,559	—	26,496	8,059	147,837	66,035	541,965	3,009
Self Insurance Contributions and Claim Adjustments	61,760,306	—	—	5,759,807	—	—	—	—	—	—
Other Revenues	—	—	—	—	879	19,787	—	12,400	10,016	11,065
<b>Total Revenues</b>	<b>71,223,605</b>	<b>166,701,594</b>	<b>2,250,647</b>	<b>6,386,317</b>	<b>364,742</b>	<b>326,732</b>	<b>2,890,742</b>	<b>164,957</b>	<b>1,455,157</b>	<b>1,831,974</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	10,175,161	1,110,916	—	120,143	169,877	1,152,666	83,989	1,036,632	1,218,160
Services and Supplies	9,803,492	140,486,219	721,418	3,502,706	133,789	137,785	1,927,767	63,035	381,224	484,814
Self Insurance - Claims Paid	66,614,403	—	—	2,377,389	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	2,585,033	—	—	—	—	—	—	—	34,662
Interest Expense	—	984,345	—	—	—	—	—	—	—	14,404
Fixed Assets	—	16,125,243	—	—	84,637	6,014	—	—	—	—
Other Expenditures	19,258,003	—	123,095	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>95,675,898</b>	<b>170,356,001</b>	<b>1,955,429</b>	<b>5,880,095</b>	<b>338,569</b>	<b>313,676</b>	<b>3,080,433</b>	<b>147,024</b>	<b>1,417,856</b>	<b>1,752,040</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(24,452,293)</b>	<b>(3,654,407)</b>	<b>295,218</b>	<b>506,222</b>	<b>26,173</b>	<b>13,056</b>	<b>(189,691)</b>	<b>17,933</b>	<b>37,301</b>	<b>79,934</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	3,654,407	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	7,156	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>3,654,407</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(7,156)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(24,452,293)</b>	<b>\$—</b>	<b>\$295,218</b>	<b>\$506,222</b>	<b>\$26,173</b>	<b>\$13,056</b>	<b>\$(189,691)</b>	<b>\$10,777</b>	<b>\$37,301</b>	<b>\$79,934</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cambria Community Services District	Cameron Estates Community Services District	Cameron Park Airport District	Cameron Park Community Services District	Cameron Park Community Services District	Cameron Park Community Services District	Camp 13 Drainage District	Camp Meeker Recreation and Park District	Campo Bello-University Park Drainage Maintenance District (San Mateo)	Camptonville Cemetery District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$625,780	\$74,945	\$14,759	\$3,627,104	\$—	\$1	\$—	\$68,758	\$2,643	\$1,367
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	76,413	41,250	—	246,745	70,454	54,468	—	—	40,116
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3,222)	1,731	—	—	—	—	17,359	(7)	566	32
Licenses, Permits, and Franchises	72,147	2,000	—	153,777	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	25,653	428	490	92,112	12,436	36,505	—	835	494	1,582
Rents, Concessions, and Royalties	16,884	—	—	—	—	—	—	8,648	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	117,522	—	—
State	25,982	872	87,508	26,948	—	9,338	—	639	17	27
Other Governmental Agencies	—	—	—	622,557	—	—	—	—	—	—
Charges for Current Services	1,178,271	1,365	40,370	1,148,458	—	337,653	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	191,994	1,419	26,814	—	—	—	—	160	—	—
<b>Total Revenues</b>	<b>2,133,489</b>	<b>159,173</b>	<b>211,191</b>	<b>5,670,956</b>	<b>259,181</b>	<b>453,951</b>	<b>71,827</b>	<b>196,555</b>	<b>3,720</b>	<b>43,124</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,312,885	23,918	28,479	699,299	—	34,358	—	1,341	—	—
Services and Supplies	730,365	84,411	44,904	3,592,810	185,897	58,584	71,599	57,156	223	26,654
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	77,705	—	—	—	—	—	—	130,123	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,120,955</b>	<b>108,329</b>	<b>73,383</b>	<b>4,292,109</b>	<b>185,897</b>	<b>92,942</b>	<b>71,599</b>	<b>188,620</b>	<b>223</b>	<b>26,654</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,534</b>	<b>50,844</b>	<b>137,808</b>	<b>1,378,847</b>	<b>73,284</b>	<b>361,009</b>	<b>228</b>	<b>7,935</b>	<b>3,497</b>	<b>16,470</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	1,630	—	—
Operating Transfers Out	100,714	—	—	—	—	—	—	7,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(100,714)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(5,370)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(88,180)</b>	<b>\$50,844</b>	<b>\$137,808</b>	<b>\$1,378,847</b>	<b>\$73,284</b>	<b>\$361,009</b>	<b>\$228</b>	<b>\$2,565</b>	<b>\$3,497</b>	<b>\$16,470</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Camptonville Community Services District Fire Protection	Canby Fire Protection District Fire Protection	Canby Lighting District Lighting and Lighting Maintenance	Canon Manor West Assessment District Streets and Roads - Construction and Maintenance	Canyon Creek Estates Permanent Road Division Streets and Roads - Construction and Maintenance	Capay Cemetery District Cemetery	Capay Fire Protection District Fire Protection	Capay Valley Fire Protection District Fire Protection	Capistrano Bay Community Services District Lighting and Lighting Maintenance	Capistrano Bay Community Services District Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$18,652	\$631	\$30,831	\$—	\$60,640	\$48,969	\$134,720	\$—	\$657,993
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	40,148	—	—	—	4,842	—	15,518	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10	—	—	—	46	99	48	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	912	12	43	4,933	78	4,080	5,612	4,874	—	230
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	6	—	—	—
State	—	415	20	—	—	556	1,648	973	—	5,634
Other Governmental Agencies	19,982	—	—	—	—	174	—	19,162	—	—
Charges for Current Services	—	—	—	—	—	10,200	—	57,267	—	265,667
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,033	—	—	—	(17)	5,800	458	106	—	6,449
<b>Total Revenues</b>	<b>62,075</b>	<b>19,089</b>	<b>694</b>	<b>35,764</b>	<b>4,903</b>	<b>81,496</b>	<b>72,310</b>	<b>217,150</b>	<b>—</b>	<b>935,973</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	6,444	—	—	—	—	47,439	—	44,697	2,206	131,152
Services and Supplies	43,497	19,314	1,019	34,882	9,844	15,081	43,516	71,499	9,005	537,044
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>49,941</b>	<b>19,314</b>	<b>1,019</b>	<b>34,882</b>	<b>9,844</b>	<b>62,520</b>	<b>43,516</b>	<b>116,196</b>	<b>11,211</b>	<b>668,196</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,134</b>	<b>(225)</b>	<b>(325)</b>	<b>882</b>	<b>(4,941)</b>	<b>18,976</b>	<b>28,794</b>	<b>100,954</b>	<b>(11,211)</b>	<b>267,777</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	11,211	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	434,127
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>11,211</b>	<b>(434,127)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,134</b>	<b>\$(225)</b>	<b>\$(325)</b>	<b>\$882</b>	<b>\$(4,941)</b>	<b>\$18,976</b>	<b>\$28,794</b>	<b>\$100,954</b>	<b>\$—</b>	<b>\$(166,350)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Capistrano Bay Community Services District	Carlotta Community Services District	Carlsbad Unified School District Educational Facilities Corporation Financing or Constructing Facilities	Carmel Highlands Fire Protection District	Carmel Valley Fire Protection District	Carmel Valley Recreation and Park District	Carmel-Carmel Valley-Big Sur Ambulance Authority	Carmel Lighting District	Carmichael Recreation and Park District	Carpinteria - Summerland Fire Protection District
	Streets and Roads - Construction and Maintenance	Fire Protection		Fire Protection	Fire Protection	Recreation and Park	Ambulance Service	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$22,330	\$—	\$1,803,030	\$2,742,963	\$—	\$—	\$8,641	\$1,507,646	\$6,790,580
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	9,555	—	—	331,798	49,892	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	892	—	104,097	159,306	—	—	(1)	62,054	(1,183)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	32,642
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	659	20,015	38,123	1,181	826	979	798	1,438	22,059
Rents, Concessions, and Royalties	—	—	—	—	5,100	12,874	—	—	701,943	31,986
<b>Intergovernmental</b>										
Federal	—	—	—	—	231,454	—	—	—	—	106,431
State	—	788	—	12,202	288,075	—	—	89	21,580	346,540
Other Governmental Agencies	—	—	—	—	—	—	—	—	340,721	—
Charges for Current Services	—	—	—	—	703,515	—	3,007,526	—	753,399	72,667
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	201,639	—	—	—	—	103,628	4,382
<b>Total Revenues</b>	<b>—</b>	<b>34,224</b>	<b>20,015</b>	<b>2,159,091</b>	<b>4,463,392</b>	<b>63,592</b>	<b>3,008,505</b>	<b>9,527</b>	<b>3,492,409</b>	<b>7,406,104</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,802	2,737	—	9,629	3,018,659	—	729,386	—	2,329,496	5,787,114
Services and Supplies	22,014	31,768	510	2,029,973	686,095	56,663	186,931	3,156	913,287	627,922
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	8,005,000	—	48,663	—	—	—	65,997	123,170
Interest Expense	—	—	210,575	—	80,690	—	—	—	28,238	7,567
Fixed Assets	386,100	5,722	—	298,591	5,524	—	32,261	—	301,438	—
Other Expenditures	—	—	—	—	—	—	2,088,046	—	—	—
<b>Total Expenditures</b>	<b>422,916</b>	<b>40,227</b>	<b>8,216,085</b>	<b>2,338,193</b>	<b>3,839,631</b>	<b>56,663</b>	<b>3,036,624</b>	<b>3,156</b>	<b>3,638,456</b>	<b>6,545,773</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(422,916)</b>	<b>(6,003)</b>	<b>(8,196,070)</b>	<b>(179,102)</b>	<b>623,761</b>	<b>6,929</b>	<b>(28,119)</b>	<b>6,371</b>	<b>(146,047)</b>	<b>860,331</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	7,216,923	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	422,916	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>422,916</b>	<b>—</b>	<b>7,216,923</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(6,003)</b>	<b>\$(979,147)</b>	<b>\$(179,102)</b>	<b>\$623,761</b>	<b>\$6,929</b>	<b>\$(28,119)</b>	<b>\$6,371</b>	<b>\$(146,047)</b>	<b>\$860,331</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Carpinteria Cemetery District	Carpinteria Street Lighting District No. 1	Carters Cemetery District	Caruthers Community Services District	Castella Fire Protection District	Castroville Cemetery District	Castroville Community Services District	Castroville Community Services District	Cayucos Fire Protection District	Cayucos-Morro Bay Cemetery District
	Cemetery	Lighting and Lighting Maintenance	Cemetery	Lighting and Lighting Maintenance	Fire Protection	Cemetery	Drainage and Maintenance	Lighting and Maintenance	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$146,054	\$269,190	\$45,301	\$—	\$58,184	\$54,085	\$—	\$—	\$197,293	\$308,035
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	51,560	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(25)	—	25	—	60	2,673	—	—	—	(529)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	22,009	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,303	19,546	2,867	252	305	2,306	—	—	1,775	23,415
Rents, Concessions, and Royalties	9,822	—	—	—	2,400	—	—	—	3,465	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,066	1,812	650	—	1,481	343	—	—	1,816	2,437
Other Governmental Agencies	—	—	—	—	—	—	32,929	—	—	—
Charges for Current Services	109,395	—	10,785	19,483	16,229	69,261	—	—	24,051	81,192
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	1,928	404	—	30,325	—	16,400
<b>Total Revenues</b>	<b>272,615</b>	<b>290,548</b>	<b>59,628</b>	<b>19,735</b>	<b>80,587</b>	<b>129,072</b>	<b>32,929</b>	<b>30,325</b>	<b>301,969</b>	<b>430,950</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	177,650	—	19,685	3,000	24,332	82,995	—	—	145,002	225,283
Services and Supplies	80,429	157,760	41,777	15,603	58,228	30,836	132,092	9,288	211,194	59,743
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	995	—	—	—	33,168	—	—	—	—	29,996
Other Expenditures	—	—	—	—	22,765	9,144	—	—	—	—
<b>Total Expenditures</b>	<b>259,074</b>	<b>157,760</b>	<b>61,462</b>	<b>18,603</b>	<b>138,493</b>	<b>122,975</b>	<b>132,092</b>	<b>9,288</b>	<b>356,196</b>	<b>315,022</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,541</b>	<b>132,788</b>	<b>(1,834)</b>	<b>1,132</b>	<b>(57,906)</b>	<b>6,097</b>	<b>(99,163)</b>	<b>21,037</b>	<b>(54,227)</b>	<b>115,928</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	15,150	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	24,683
Operating Transfers In	—	—	—	—	3,573	—	95,000	—	—	—
Operating Transfers Out	—	—	—	1,132	3,573	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,132)</b>	<b>15,150</b>	<b>—</b>	<b>95,000</b>	<b>—</b>	<b>—</b>	<b>(24,683)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$13,541</b>	<b>\$132,788</b>	<b>\$(1,834)</b>	<b>\$—</b>	<b>\$(42,756)</b>	<b>\$6,097</b>	<b>\$(4,163)</b>	<b>\$21,037</b>	<b>\$(54,227)</b>	<b>\$91,245</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cazadero Community Services District Fire Protection	Cazadero Community Services District Lighting and Lighting Maintenance	Cazadero Community Services District Recreation and Park	Cedarville Cemetery District Cemetery	Cedarville Fire Protection District Fire Protection	Cedarville Lighting District Lighting and Lighting Maintenance	Cemetery District No. 1 Cemetery	Cemetery District No. 1 (Placer) Cemetery	Cemetery District No. 2 Cemetery	Cemetery District No. 3 Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$220,513	\$2,300	\$6,000	\$16,186	\$46,013	\$4,843	\$480,710	\$991,414	\$3,990	\$6,575
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	7	21	2	1,796	(644)	4	7
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	619	—	580	94	292	104	34,054	81,254	613	981
Rents, Concessions, and Royalties	575	—	—	—	—	—	23,546	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,903	20	60	258	688	77	4,533	11,406	46	91
Other Governmental Agencies	—	—	—	—	—	—	9,477	23,657	100	—
Charges for Current Services	—	—	—	150	2,153	—	367,096	161,088	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,019	—	—	—	—	—	538	—	—	—
<b>Total Revenues</b>	<b>224,629</b>	<b>2,320</b>	<b>6,640</b>	<b>16,695</b>	<b>49,167</b>	<b>5,026</b>	<b>921,750</b>	<b>1,268,175</b>	<b>4,753</b>	<b>7,654</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	26,527	—	5,560	18,132	—	—	505,881	378,352	—	—
Services and Supplies	67,713	2,548	606	5,486	57,117	4,741	352,978	360,030	2,453	9,902
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	155,387	—	—	—	—	—	—	—	—	—
Interest Expense	1,824	—	—	—	—	—	—	—	—	—
Fixed Assets	162,322	—	—	—	—	—	65,722	337,933	—	—
Other Expenditures	—	—	—	—	—	4,500	—	—	—	—
<b>Total Expenditures</b>	<b>413,773</b>	<b>2,548</b>	<b>6,166</b>	<b>23,618</b>	<b>57,117</b>	<b>9,241</b>	<b>924,581</b>	<b>1,076,315</b>	<b>2,453</b>	<b>9,902</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(189,144)</b>	<b>(228)</b>	<b>474</b>	<b>(6,923)</b>	<b>(7,950)</b>	<b>(4,215)</b>	<b>(2,831)</b>	<b>191,860</b>	<b>2,300</b>	<b>(2,248)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	302,500	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>302,500</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$113,356</b>	<b>\$(228)</b>	<b>\$474</b>	<b>\$(6,923)</b>	<b>\$(7,950)</b>	<b>\$(4,215)</b>	<b>\$(2,831)</b>	<b>\$191,860</b>	<b>\$2,300</b>	<b>\$(2,248)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cemetery District No. 5	Cemetery District of the Redwoods	Center for Advanced Research and Technology Governmental Services	Central Calaveras Fire and Rescue Protection District	Central California Tristeza Eradication Agency	Central California Vector Control Joint Powers Agency	Central Delta Water Agency	Central Fire Protection District (Santa Clara)	Central Fire Protection District (Santa Cruz)	Central Modoc Resource Conservation District Resource Conservation
	Cemetery	Cemetery	Governmental Services	Fire Protection	Pest Control	Self Insurance	Flood Control and Water Conservation	Fire Protection	Fire Protection	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$7,217	\$67,015	\$—	\$158,720	\$—	\$—	\$—	\$46,210,714	\$11,857,097	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	279,867	—	—	920,772	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	(601)	—	—	—	—	—	—	19,519	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	424,614	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	199	5,180	136,935	3,635	35,761	45,209	4,157	247,316	22,299	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	37,471	40,834	—
<b>Intergovernmental</b>										
Federal	—	—	24,102	—	—	—	—	554,466	289,001	27,772
State	96	811	—	37,857	—	—	—	349,622	378,923	38,813
Other Governmental Agencies	—	—	1,455,252	—	1,337,373	—	140,000	203,343	468,043	46,605
Charges for Current Services	—	17,721	—	—	111,360	—	—	27,981,490	260,084	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	24,956	—	—	—	—
Other Revenues	1,563	11,550	—	3,913	—	—	—	9,806,506	204,062	8,185
<b>Total Revenues</b>	<b>9,083</b>	<b>101,676</b>	<b>1,616,289</b>	<b>483,992</b>	<b>1,484,494</b>	<b>70,165</b>	<b>1,064,929</b>	<b>85,815,542</b>	<b>13,539,862</b>	<b>121,375</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	49,187	—	310,766	985,968	—	—	64,258,411	10,777,679	65,749
Services and Supplies	8,915	27,713	1,613,182	187,751	278,150	8,018	1,648,577	12,243,899	1,401,512	23,228
Self Insurance - Claims Paid	—	—	—	—	—	45,057	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	478,058	—	—	—	—	290,000	244,095	—
Interest Expense	—	—	—	—	—	—	—	132,798	42,713	—
Fixed Assets	—	—	—	24,373	114,055	—	—	2,802,673	920,532	—
Other Expenditures	—	—	—	—	—	34,836	—	8,795,409	15,706	—
<b>Total Expenditures</b>	<b>8,915</b>	<b>76,900</b>	<b>2,091,240</b>	<b>522,890</b>	<b>1,378,173</b>	<b>87,911</b>	<b>1,648,577</b>	<b>88,523,190</b>	<b>13,402,237</b>	<b>88,977</b>
<b>Revenues Over (Under) Expenditures</b>	<b>168</b>	<b>24,776</b>	<b>(474,951)</b>	<b>(38,898)</b>	<b>106,321</b>	<b>(17,746)</b>	<b>(583,648)</b>	<b>(2,707,648)</b>	<b>137,625</b>	<b>32,398</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	2,093,336	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	2,090,000	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	54,000	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,336</b>	<b>54,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$168</b>	<b>\$24,776</b>	<b>\$(474,951)</b>	<b>\$(38,898)</b>	<b>\$106,321</b>	<b>\$(17,746)</b>	<b>\$(583,648)</b>	<b>\$(2,704,312)</b>	<b>\$191,625</b>	<b>\$32,398</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Central Plumas Recreation District	Central Region School Insurance Group	Central San Joaquin Valley Risk Management Authority	Central Sierra Planning Council	Central Tulare County School Districts Self-Insurance Authority	Central Valley Cemetery District	Central Valley Pest Control District	Central Valley Schools Joint Powers Authority	Ceres Fire Protection District	Chalfant Valley Fire Department
	Recreation and Park	Self Insurance	Self Insurance	Local and Regional Planning or Development	Self Insurance	Cemetery	Pest Control	Self Insurance	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$242,119	\$—	\$—	\$—	\$—	\$433,813	\$—	\$—	\$24,589	\$93,915
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	209,884	—	57,594	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	212	—	—	—	—	—	—	—	53	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	1,991
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,230	1,467,604	3,181,475	1,085	26,448	211,344	2,088	2,457	2,678	2,606
Rents, Concessions, and Royalties	960	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	13	—
State	2,118	—	—	156,374	—	5,691	—	—	413	245
Other Governmental Agencies	—	—	—	70,000	—	—	—	—	—	—
Charges for Current Services	99,024	—	—	—	—	428,738	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	13,561,555	24,816,896	—	1,577,892	—	—	490,519	—	—
Other Revenues	10,550	205,265	—	—	—	—	—	—	—	19,465
<b>Total Revenues</b>	<b>358,213</b>	<b>15,234,424</b>	<b>27,998,371</b>	<b>227,459</b>	<b>1,604,340</b>	<b>1,079,586</b>	<b>211,972</b>	<b>492,976</b>	<b>85,340</b>	<b>118,222</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	249,895	352,593	—	273,845	44,764	504,440	—	—	—	—
Services and Supplies	117,913	—	1,772,257	67,638	1,076,935	215,486	2,569	448,805	85,675	101,206
Self Insurance - Claims Paid	—	12,193,779	25,938,520	—	379,796	—	—	13,041	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	11,295	—	—	—	—	14,578	—	—	—	—
Other Expenditures	—	4,365,215	—	—	—	—	210,484	—	—	15,848
<b>Total Expenditures</b>	<b>379,103</b>	<b>16,911,587</b>	<b>27,710,777</b>	<b>341,483</b>	<b>1,501,495</b>	<b>734,504</b>	<b>213,053</b>	<b>461,846</b>	<b>85,675</b>	<b>117,054</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(20,890)</b>	<b>(1,677,163)</b>	<b>287,594</b>	<b>(114,024)</b>	<b>102,845</b>	<b>345,082</b>	<b>(1,081)</b>	<b>31,130</b>	<b>(335)</b>	<b>1,168</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	57,650	—	—	—	—
Operating Transfers Out	—	—	—	—	—	57,650	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(20,890)</b>	<b>\$(1,677,163)</b>	<b>\$287,594</b>	<b>\$(114,024)</b>	<b>\$102,845</b>	<b>\$345,082</b>	<b>\$(1,081)</b>	<b>\$31,130</b>	<b>\$(335)</b>	<b>\$1,168</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Charleston Drainage District (Merced)	Chester Cemetery District	Chester Fire Protection District	Chester Public Utility District	Chico Area Recreation and Park District	Chino Basin Water Conservation District	Chino Valley Independent Fire District	Cholame Valley Cemetery District	Chowchilla Cemetery District	Chowchilla Public Finance Authority
	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Fire Protection	Recreation and Park	Flood Control and Water Conservation	Fire Protection	Cemetery	Cemetery	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$62,450	\$85,039	\$288,077	\$2,282,940	\$1,220,082	\$18,382,583	\$—	\$94,920	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	68,435	—	100,143	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	55	—	—	3,897	46,183	1,711,751	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	317,445	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,631	1,541	2,857	964	78,230	160,178	142,346	4	57,876	—
Rents, Concessions, and Royalties	—	—	—	—	—	4,475	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	555	2,318,228	700	9,455	17,616	249,943	—	3,062	—
Other Governmental Agencies	—	—	57,885	25	3,234,093	140,453	19,325	—	—	—
Charges for Current Services	184,403	—	19,223	80,611	2,130,953	—	7,680,846	—	107,224	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	23,921	—	—	54,588	—	406,789	—	1,669	—
<b>Total Revenues</b>	<b>193,034</b>	<b>88,522</b>	<b>2,551,667</b>	<b>370,377</b>	<b>7,894,299</b>	<b>1,588,987</b>	<b>28,911,028</b>	<b>4</b>	<b>264,751</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	51,995	2,122,897	399,307	3,846,931	805,103	22,273,504	—	114,414	—
Services and Supplies	166,340	37,381	170,240	227,671	1,616,820	949,891	3,682,130	—	87,549	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	19,909	—	—	—	91,440	—	—	—	—	—
Interest Expense	5,577	—	—	—	57,774	—	—	—	—	—
Fixed Assets	—	3,798	30,750	—	2,900,799	147,966	2,089,303	—	—	—
Other Expenditures	—	5,266	—	—	11,959	—	—	—	10,586	—
<b>Total Expenditures</b>	<b>191,826</b>	<b>98,440</b>	<b>2,323,887</b>	<b>626,978</b>	<b>8,525,723</b>	<b>1,902,960</b>	<b>28,044,937</b>	<b>—</b>	<b>212,549</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,208</b>	<b>(9,918)</b>	<b>227,780</b>	<b>(256,601)</b>	<b>(631,424)</b>	<b>(313,973)</b>	<b>866,091</b>	<b>4</b>	<b>52,202</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	2,848	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	79,185	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	279,452
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>82,033</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(279,452)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,208</b>	<b>\$(9,918)</b>	<b>\$227,780</b>	<b>\$(256,601)</b>	<b>\$(549,391)</b>	<b>\$(313,973)</b>	<b>\$866,091</b>	<b>\$4</b>	<b>\$52,202</b>	<b>\$(279,452)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Chowchilla-Red Top Resource Conservation District	Christian Valley Park Community Services District	Cinnabar Lighting District	Circle XX Community Services District	Citrus Pest Control District No. 2	City of Chico Parking Authority	City of Marysville Levee District (Yuba)	City of Oakland-Clay Street Garage Corporation Parking	City of Oxnard Financing Authority	City of Pismo Beach Public Facilities Corporation Financing or Constructing Facilities
	Resource Conservation	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Pest Control	Parking	Flood Control and Water Conservation		Financing or Constructing Facilities	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$40,936	\$11,942	\$—	\$—	\$—	\$41,494	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	40,931	175,421	—	275,383	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(1)	2,203	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	110	1,229	1,256	24	2,034	1,935	2,361	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	959,330	—	17,654
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	438	126	—	—	—	673	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	49,350
Charges for Current Services	—	—	—	—	—	995,880	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	498	—	—	21	—	—	—
<b>Total Revenues</b>	<b>110</b>	<b>42,603</b>	<b>13,323</b>	<b>43,656</b>	<b>177,455</b>	<b>997,815</b>	<b>319,932</b>	<b>959,330</b>	<b>—</b>	<b>67,004</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	106,307	353,373	81,219	82,871	—	—
Services and Supplies	2,725	18,088	6,054	19,398	157,511	301,997	229,720	154,354	—	67,004
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	1,030,000	—	—	—	—
Interest Expense	—	—	—	—	—	33,669	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,725</b>	<b>18,088</b>	<b>6,054</b>	<b>19,398</b>	<b>263,818</b>	<b>1,719,039</b>	<b>310,939</b>	<b>237,225</b>	<b>—</b>	<b>67,004</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,615)</b>	<b>24,515</b>	<b>7,269</b>	<b>24,258</b>	<b>(86,363)</b>	<b>(721,224)</b>	<b>8,993</b>	<b>722,105</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	140,650,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	140,650,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>140,650,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,615)</b>	<b>\$24,515</b>	<b>\$7,269</b>	<b>\$24,258</b>	<b>\$(86,363)</b>	<b>\$(721,224)</b>	<b>\$8,993</b>	<b>\$722,105</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	City of San Francisco Downtown Parking Corporation	City of San Francisco Ellis - O'Farrell Parking Corporation	City of San Francisco Japan Center Garage Corporation	City of San Francisco Market Corporation	City of San Francisco Portsmouth Plaza Parking Corporation	City of San Francisco Uptown Parking Corporation	City of West Sacramento Storm Drainage Maintenance District No. 1 (Yolo)	Civic - Recreational - Industrial Authority	Clarksburg Fire Protection District	Clarksburg Lighting District
	Parking	Parking	Parking	Financing or Constructing Facilities	Parking	Parking	Drainage and Drainage Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$53,336	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	11,184	—	80,220	3,520
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	31	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	107,980	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,522	899	2,739	10,647	16,585	5	555	22,816	3,842	66
Rents, Concessions, and Royalties	15,698,046	5,650,008	3,379,606	1,681,057	—	20,016,681	—	1,160,143	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	12,666	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	19	—
Charges for Current Services	—	—	—	—	3,568,917	—	—	—	31,648	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	15,621	18,750	—	16,021	—	—	—	42,082	—
<b>Total Revenues</b>	<b>15,701,568</b>	<b>5,666,528</b>	<b>3,401,095</b>	<b>1,691,704</b>	<b>3,601,523</b>	<b>20,016,686</b>	<b>11,739</b>	<b>1,182,959</b>	<b>331,824</b>	<b>3,586</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,950,492	2,677,131	1,008,084	211,321	1,184,509	1,822,992	—	1,126,023	34,715	—
Services and Supplies	2,242,868	807,499	621,068	615,528	843,993	2,764,784	10,073	1,002,244	97,254	3,643
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	375,000	—	—	26,519	—
Interest Expense	—	—	—	—	—	992,674	—	—	4,487	—
Fixed Assets	154,251	—	—	669,247	88,294	—	—	83,458	359,931	—
Other Expenditures	146,900	—	—	—	—	4,445,704	—	—	109	—
<b>Total Expenditures</b>	<b>4,494,511</b>	<b>3,484,630</b>	<b>1,629,152</b>	<b>1,496,096</b>	<b>2,116,796</b>	<b>10,401,154</b>	<b>10,073</b>	<b>2,211,725</b>	<b>523,015</b>	<b>3,643</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,207,057</b>	<b>2,181,898</b>	<b>1,771,943</b>	<b>195,608</b>	<b>1,484,727</b>	<b>9,615,532</b>	<b>1,666</b>	<b>(1,028,766)</b>	<b>(191,191)</b>	<b>(57)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	150,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	10,118,992	—	1,306,711	—	1,337,068	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	1,120,151	—	—
Operating Transfers Out	—	580,428	—	—	—	30,700	—	37,318	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(10,118,992)</b>	<b>(580,428)</b>	<b>(1,306,711)</b>	<b>—</b>	<b>(1,337,068)</b>	<b>(30,700)</b>	<b>—</b>	<b>1,082,833</b>	<b>150,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,088,065</b>	<b>\$1,601,470</b>	<b>\$465,232</b>	<b>\$195,608</b>	<b>\$147,659</b>	<b>\$9,584,832</b>	<b>\$1,666</b>	<b>\$54,067</b>	<b>\$(41,191)</b>	<b>\$(57)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Clear Creek Community Service District (Lassen)	Clearlake Oaks Lighting District	Clements Fire Protection District	Cloverdale Fire Protection District	Cloverdale Health Care District	Clovis Cemetery District	Clovis Memorial District	Coachella Fire Protection District	Coachella Valley Cemetery District	Coachella Valley Mosquito and Vector Control District Pest Control
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Ambulance Service	Cemetery	Memorial	Fire Protection	Cemetery	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$18,465	\$794	\$375,717	\$258,635	\$16,754	\$319,370	\$1,669,838	\$253,507	\$440,565	\$4,121,034
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	21,332	—	56,216	484,481	158,396	—	—	443,824	—	1,620,208
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	37	6	—	17,481	6,247	—	210,764	—	35,046	38,573
Licenses, Permits, and Franchises	—	—	868	960	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	1	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	537	8	3,094	2,388	678	187,568	27,980	100	466,666	180,295
Rents, Concessions, and Royalties	—	—	—	—	—	—	339,596	—	5,000	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	410	17	4,599	119,524	259	5,044	58,603	5,259	6,409	339,244
Other Governmental Agencies	—	—	1,629	300,000	13,000	14,279	43,926	1,821,397	66,608	2,767,599
Charges for Current Services	—	—	22,605	—	293,009	992,605	—	39,563	900,567	(3,464)
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	500	—	—	2,678	—	—	2,910	90,814	14,474	—
<b>Total Revenues</b>	<b>41,281</b>	<b>826</b>	<b>464,728</b>	<b>1,186,147</b>	<b>488,343</b>	<b>1,518,866</b>	<b>2,353,617</b>	<b>2,654,464</b>	<b>1,935,335</b>	<b>9,063,489</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	15,182	—	237,806	750,576	384,065	985,134	801,004	—	440,290	5,235,326
Services and Supplies	13,586	754	199,644	408,907	100,745	401,162	382,821	3,280,254	541,274	1,580,893
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	38,955	118,602	—	—
Interest Expense	—	—	—	—	—	—	36,369	9,579	—	—
Fixed Assets	—	—	—	—	21,523	46,376	1,640,025	—	264,978	318,319
Other Expenditures	—	—	—	—	—	—	185,417	151	—	496,220
<b>Total Expenditures</b>	<b>28,768</b>	<b>754</b>	<b>437,450</b>	<b>1,159,483</b>	<b>506,333</b>	<b>1,432,672</b>	<b>3,084,591</b>	<b>3,408,586</b>	<b>1,246,542</b>	<b>7,630,758</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,513</b>	<b>72</b>	<b>27,278</b>	<b>26,664</b>	<b>(17,990)</b>	<b>86,194</b>	<b>(730,974)</b>	<b>(754,122)</b>	<b>688,793</b>	<b>1,432,731</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	178,685	—	—	—	—	—	32,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(178,685)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(32,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,513</b>	<b>\$72</b>	<b>\$27,278</b>	<b>\$(152,021)</b>	<b>\$(17,990)</b>	<b>\$86,194</b>	<b>\$(730,974)</b>	<b>\$(754,122)</b>	<b>\$688,793</b>	<b>\$1,400,731</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Coachella Valley Resource Conservation District	Coachella Valley Water District	Coalinga-Huron Cemetery District	Coalinga-Huron Mosquito Abatement District	Coalinga-Huron Recreation and Park District	Coalinga/Huron Unified School District Library	Coarsegold Resource Conservation District Resource Conservation	Coast Life Support District Ambulance Service	Coastal Animal Services Authority Animal Control	Coastal San Luis Resource Conservation District Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$150,272	\$6,383,008	\$52,715	\$37,755	\$1,248,821	\$452,733	\$—	\$85,676	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	151,170	—	794,512	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	769,874	—	—	53,843	2,843	—	(714)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	983,684	9,497	1,465	32,574	115,276	—	1,994	—	1,639
Rents, Concessions, and Royalties	173,540	398,513	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,532	116,430	376	440	14,761	340,213	—	1,472	—	—
Other Governmental Agencies	8,698	6,153,675	—	—	19,561	6,895	—	—	848,290	—
Charges for Current Services	5,902	38,304	88,448	—	196,559	14,929	—	484,364	275,107	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	22,709	—	—	73,251	13,037	9,107	4,487	145,663	16,490
<b>Total Revenues</b>	<b>339,944</b>	<b>14,866,197</b>	<b>151,036</b>	<b>39,660</b>	<b>1,639,370</b>	<b>1,097,096</b>	<b>9,107</b>	<b>1,371,791</b>	<b>1,269,060</b>	<b>18,129</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	99,678	—	76,579	30,361	484,294	586,287	—	935,514	778,039	1,335
Services and Supplies	48,447	5,690,969	55,279	25,532	432,892	345,740	6,493	250,199	513,286	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	1,346,771	—	—	52,291	—	—	84,901	—	—
Interest Expense	—	99,987	—	—	15,123	—	—	13,300	—	—
Fixed Assets	56,796	353,722	22,528	—	5,690	12,876	—	12,000	—	—
Other Expenditures	69,796	3,214,429	—	—	—	—	—	—	—	19,683
<b>Total Expenditures</b>	<b>274,717</b>	<b>10,705,878</b>	<b>154,386</b>	<b>55,893</b>	<b>990,290</b>	<b>944,903</b>	<b>6,493</b>	<b>1,295,914</b>	<b>1,291,325</b>	<b>21,018</b>
<b>Revenues Over (Under) Expenditures</b>	<b>65,227</b>	<b>4,160,319</b>	<b>(3,350)</b>	<b>(16,233)</b>	<b>649,080</b>	<b>152,193</b>	<b>2,614</b>	<b>75,877</b>	<b>(22,265)</b>	<b>(2,889)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$65,227</b>	<b>\$4,160,319</b>	<b>\$(3,350)</b>	<b>\$(16,233)</b>	<b>\$649,080</b>	<b>\$152,193</b>	<b>\$2,614</b>	<b>\$75,877</b>	<b>\$(22,265)</b>	<b>\$(2,889)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Coastal Schools Employee Benefits Organization	Coastside Fire Protection District	Coffee Creek Fire Protection District	Colfax Cemetery District	College City Cemetery District	College of The Redwoods Financing Corporation Financing or Constructing Facilities	Collegeville Fire Protection District	Collinsville Levee District (Solano)	Colma Fire Protection District	Colma Lighting District
	Self Insurance	Fire Protection	Fire Protection	Cemetery	Cemetery		Fire Protection	Land Reclamation and Levee Maintenance	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$6,155,189	\$—	\$116,248	\$32,754	\$—	\$31,027	\$8,542	\$504,472	\$87,870
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	434,010	—	—	—	—	41,862	—	490,193	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	7,988	—	(69)	—	—	—	44	—	44,996
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	254,402	114,439	546	5,140	3,150	—	453	612	6,264	7,882
Rents, Concessions, and Royalties	—	—	—	—	—	—	13,245	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	4,934	—	—	—	—	—	—	—
State	—	731,215	—	1,250	325	—	423	78	1,997	570
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	136,088	—	31,750	2,050	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	51,462,664	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,425,885	41,801	—	—	—	—	—	95,046	—
<b>Total Revenues</b>	<b>51,717,066</b>	<b>9,004,814</b>	<b>47,281</b>	<b>154,319</b>	<b>38,279</b>	<b>—</b>	<b>87,010</b>	<b>9,276</b>	<b>1,097,972</b>	<b>141,318</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	6,968,844	—	122,871	8,111	—	1,200	—	702,670	—
Services and Supplies	18,419,031	627,355	31,466	40,664	29,494	—	61,974	5,537	129,546	181,688
Self Insurance - Claims Paid	31,265,706	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	130,660	—	—	—	—	—	—	—	—
Interest Expense	—	60,090	—	—	—	—	—	—	—	—
Fixed Assets	—	32,311	—	—	—	66,667	5,686	—	123,652	—
Other Expenditures	1,305,443	—	—	1,462	—	—	—	46	130,129	—
<b>Total Expenditures</b>	<b>50,990,180</b>	<b>7,819,260</b>	<b>31,466</b>	<b>164,997</b>	<b>37,605</b>	<b>66,667</b>	<b>68,860</b>	<b>5,583</b>	<b>1,085,997</b>	<b>181,688</b>
<b>Revenues Over (Under) Expenditures</b>	<b>726,886</b>	<b>1,185,554</b>	<b>15,815</b>	<b>(10,678)</b>	<b>674</b>	<b>(66,667)</b>	<b>18,150</b>	<b>3,693</b>	<b>11,975</b>	<b>(40,370)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$726,886</b>	<b>\$1,185,554</b>	<b>\$15,815</b>	<b>\$(10,678)</b>	<b>\$674</b>	<b>\$(66,667)</b>	<b>\$18,150</b>	<b>\$3,693</b>	<b>\$11,975</b>	<b>\$(40,370)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Colton Public Financing Authority	Columbia Cemetery District	Columbia Fire Protection District	Columbia Lighting District	Columbia Resource Conservation District	Colusa Basin Drainage District	Colusa Cemetery District	Colusa County Resource Conservation District	Colusa Mosquito Abatement District	Community College Insurance Group
	Financing or Constructing Facilities	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Flood Control and Water Conservation	Cemetery	Resource Conservation	Pest Control	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$16,002	\$50,854	\$24,737	\$—	\$—	\$125,786	\$—	\$224,937	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	13,520	—	—	134,664	—	—	66,655	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	8	27	14	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	3,498	—	5,583	29	—	5,445	1,808	5,015	2,604
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	3,050	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	229,385	—	331	—	665	—
State	—	231	705	356	—	—	1,221	70,245	2,259	—
Other Governmental Agencies	—	—	613	—	—	39,442	—	8,868	—	—
Charges for Current Services	—	5,075	—	—	—	—	38,620	—	198,018	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	5,365,267
Other Revenues	—	5,095	8,068	—	—	—	645	—	16,420	—
<b>Total Revenues</b>	<b>—</b>	<b>29,909</b>	<b>73,787</b>	<b>30,690</b>	<b>229,414</b>	<b>174,106</b>	<b>172,048</b>	<b>83,971</b>	<b>513,969</b>	<b>5,367,871</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	18,719	—	—	—	110,718	47,327	232,527	—
Services and Supplies	—	26,485	43,797	7,606	222,526	172,143	19,986	10,589	230,228	438,803
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	5,020,391
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	25,521	—	—	—	—
Fixed Assets	—	—	—	—	—	—	41,527	—	—	—
Other Expenditures	—	—	—	—	—	—	580	8,000	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>26,485</b>	<b>62,516</b>	<b>7,606</b>	<b>222,526</b>	<b>197,664</b>	<b>172,811</b>	<b>65,916</b>	<b>462,755</b>	<b>5,459,194</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>3,424</b>	<b>11,271</b>	<b>23,084</b>	<b>6,888</b>	<b>(23,558)</b>	<b>(763)</b>	<b>18,055</b>	<b>51,214</b>	<b>(91,323)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	903,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(903,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(903,000)</b>	<b>\$3,424</b>	<b>\$11,271</b>	<b>\$23,084</b>	<b>\$6,888</b>	<b>\$(23,558)</b>	<b>\$(763)</b>	<b>\$18,055</b>	<b>\$51,214</b>	<b>\$(91,323)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Community College-County Superintendent Self-Insurance Program For Employees Self Insurance	Community Human Services Project	Complche Community Services District	Compton Creek Mosquito Abatement District	Conejo Recreation and Park District	Conejo Valley Open Space Conservation Agency	Connie Lane Community Services District	Consolidated Central Valley Table Grape Pest and Disease Control District	Consolidated Fire Protection District	Consolidated Mosquito Abatement District
	Health	Fire Protection	Pest Control	Recreation and Park	Resource Conservation	Streets and Roads - Construction and Maintenance	Pest Control	Fire Protection	Pest Control	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$11,223	\$137,611	\$12,047,802	\$—	\$6,334	\$—	\$532,783,951	\$2,259,138
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	15,020	—	2,059,779	—	1,850	754,508	85,597,401	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(94)	—	—	—	60	2,449	2,366,214	12,024
Licenses, Permits, and Franchises	—	—	—	—	13,511	—	—	—	9,874,439	—
Fines, Forfeits, and Penalties	—	—	—	—	9,584	—	—	—	6,821,030	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,804	3,174	103	5,953	255,829	20,724	100	28,407	1,872,132	89,112
Rents, Concessions, and Royalties	—	—	—	—	399,769	38,756	—	—	167,683	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	57,400	—	—	—	14,763,907	—
State	—	—	5,401	804	133,651	—	72	—	14,004,039	35,726
Other Governmental Agencies	—	3,350,086	—	—	2,262,072	1,273,299	—	—	43,244,773	68,637
Charges for Current Services	—	535,718	445	—	3,049,762	—	—	—	174,859,896	16,323
Self Insurance Contributions and Claim Adjustments	4,564,232	—	—	—	—	—	—	—	—	—
Other Revenues	93,980	—	—	—	150,638	4,979	—	10,428	615,217	42,423
<b>Total Revenues</b>	<b>4,661,016</b>	<b>3,888,978</b>	<b>32,098</b>	<b>144,368</b>	<b>20,439,797</b>	<b>1,337,758</b>	<b>8,416</b>	<b>795,792</b>	<b>886,970,682</b>	<b>2,523,383</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	2,645,090	—	93,499	10,078,404	—	—	—	741,212,918	1,480,502
Services and Supplies	4,591,664	949,728	15,302	50,551	6,369,018	1,383,976	2,748	284,311	111,512,926	922,500
Self Insurance - Claims Paid	22,921	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	62,954	9,386	—	—	—	—	—	—	—
Interest Expense	—	89,543	235	—	—	—	—	—	—	—
Fixed Assets	—	30,244	—	—	607,072	—	—	—	16,281,586	67,967
Other Expenditures	—	—	7,881	—	—	—	—	—	14,160,807	—
<b>Total Expenditures</b>	<b>4,614,585</b>	<b>3,777,559</b>	<b>32,804</b>	<b>144,050</b>	<b>17,054,494</b>	<b>1,383,976</b>	<b>2,748</b>	<b>284,311</b>	<b>883,168,237</b>	<b>2,470,969</b>
<b>Revenues Over (Under) Expenditures</b>	<b>46,431</b>	<b>111,419</b>	<b>(706)</b>	<b>318</b>	<b>3,385,303</b>	<b>(46,218)</b>	<b>5,668</b>	<b>511,481</b>	<b>3,802,445</b>	<b>52,414</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	911,095	—	—	—	—	—
Operating Transfers Out	—	—	—	—	3,716,070	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,804,975)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$46,431</b>	<b>\$111,419</b>	<b>\$(706)</b>	<b>\$318</b>	<b>\$580,328</b>	<b>\$(46,218)</b>	<b>\$5,668</b>	<b>\$511,481</b>	<b>\$3,802,445</b>	<b>\$52,414</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Contra Costa and Solano Counties School District Self Insurance Authority	Contra Costa County Flood Control and Water Conservation District	Contra Costa County Flood Control and Water Conservation District	Contra Costa County Joint Powers Authority For Self-Insurance	Contra Costa County Municipal Risk Management Authority	Contra Costa County Schools Insurance Group	Contra Costa County Storm Drainage District	Contra Costa Fire Protection District	Contra Costa Mosquito Abatement District	Contra Costa Resource Conservation District
	Self Insurance	Drainage and Drainage Maintenance	Flood Control and Water Conservation	Self Insurance	Self Insurance	Self Insurance	Drainage and Drainage Maintenance	Fire Protection	Pest Control	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$501,449	\$7,876,605	\$—	\$—	\$—	\$59,615	\$80,624,945	\$3,342,441	\$192,599
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	14,320,749	—	—	—	—	—	—	1,992,635	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(7,174)	(127,049)	—	—	—	(839)	(1,423,515)	—	—
Licenses, Permits, and Franchises	—	729,405	—	—	—	—	1,554	506,501	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,399	47,618	33,536	2,788,000	1,896,861	2,379,605	895	40,980	79,271	4,721
Rents, Concessions, and Royalties	—	6,000	37,195	—	168,000	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	31	—	—	—	—	2,698	—	—
State	—	5,766	92,019	—	—	—	634	1,015,801	42,014	2,265
Other Governmental Agencies	—	2,416,563	113,684	—	—	—	—	5,924,948	—	56,098
Charges for Current Services	—	236,654	606,077	—	—	—	—	14,560,070	88,891	—
Self Insurance Contributions and Claim Adjustments	2,374,967	—	—	33,159,000	19,476,979	41,411,531	—	—	—	—
Other Revenues	—	2,333,281	84,173	—	446,759	334,775	—	164,179	149,603	14,831
<b>Total Revenues</b>	<b>2,383,366</b>	<b>20,590,311</b>	<b>8,716,271</b>	<b>35,947,000</b>	<b>21,988,599</b>	<b>44,125,911</b>	<b>61,859</b>	<b>101,416,607</b>	<b>5,694,855</b>	<b>270,514</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	1,831,908	3,201,950	—	69,690,780	4,313,766	207,343
Services and Supplies	2,235,687	18,444,512	6,446,826	12,480,000	820,790	27,455,363	2,106	7,732,159	1,314,439	53,586
Self Insurance - Claims Paid	420,059	—	—	35,904,000	8,693,250	13,550,393	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	3,651,454	—	—
Interest Expense	—	—	—	—	—	—	—	6,015,857	—	—
Fixed Assets	—	—	65,592	—	9,660	—	—	1,283,883	45,459	—
Other Expenditures	—	1,514,795	247,064	19,000	6,026,177	—	—	12,461,130	—	—
<b>Total Expenditures</b>	<b>2,655,746</b>	<b>19,959,307</b>	<b>6,759,482</b>	<b>48,403,000</b>	<b>17,381,785</b>	<b>44,207,706</b>	<b>2,106</b>	<b>100,835,263</b>	<b>5,673,664</b>	<b>260,929</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(272,380)</b>	<b>631,004</b>	<b>1,956,789</b>	<b>(12,456,000)</b>	<b>4,606,814</b>	<b>(81,795)</b>	<b>59,753</b>	<b>581,344</b>	<b>21,191</b>	<b>9,585</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	50,000	820,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>50,000</b>	<b>820,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(272,380)</b>	<b>\$681,004</b>	<b>\$2,776,789</b>	<b>\$(12,456,000)</b>	<b>\$4,606,814</b>	<b>\$(81,795)</b>	<b>\$59,753</b>	<b>\$581,344</b>	<b>\$21,191</b>	<b>\$9,585</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cooperative Agricultural Support Services Authority	Cooperative Personnel Services	Copco Lake Fire Protection District	Copper Cove Rocky Road Community Services District	Copperopolis Cemetery District	Copperopolis Fire Protection District	Corcoran Cemetery District	Cordella Fire Protection District	Cordova Recreation and Park District	Core Area Maintenance District (Contra Costa)
	Governmental Services	Governmental Services	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$15,294	\$—	\$12,016	\$839,164	\$44,346	\$236,252	\$3,458,330	\$77,609
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	131	—	—	339,322	3,005,821	156,307
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	29	—	7	659	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	578,831	412	1,500	980	11,182	5,468	6,983	66,887	2,800
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	6,975	99,813	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	1,889	—	144	76,746	621	108,802	1,070,574	1,357
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	16,777,286	21,468,505	—	—	—	3,862	254,642	29,284	1,200,450	100,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	470,772	—	—	204,022	—	479,157	10,017	22,153	235,377	—
<b>Total Revenues</b>	<b>17,248,058</b>	<b>22,047,336</b>	<b>17,624</b>	<b>205,522</b>	<b>13,278</b>	<b>1,410,770</b>	<b>315,094</b>	<b>749,771</b>	<b>9,137,252</b>	<b>338,073</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	13,671,641	16,085,627	2,869	22,713	—	965,314	113,846	343,616	4,419,400	47,063
Services and Supplies	213,155	14,590,019	17,949	190,016	—	164,072	100,465	411,389	2,787,121	661,786
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	116,831	—	157,881	447,951	—
Interest Expense	—	—	—	—	—	—	—	14,825	199,548	—
Fixed Assets	—	—	—	—	—	21,043	32,504	8,021	1,465,819	—
Other Expenditures	2,494,907	—	—	—	—	174,332	—	—	—	—
<b>Total Expenditures</b>	<b>16,379,703</b>	<b>30,675,646</b>	<b>20,818</b>	<b>212,729</b>	<b>—</b>	<b>1,441,592</b>	<b>246,815</b>	<b>935,732</b>	<b>9,319,839</b>	<b>708,849</b>
<b>Revenues Over (Under) Expenditures</b>	<b>868,355</b>	<b>(8,628,310)</b>	<b>(3,194)</b>	<b>(7,207)</b>	<b>13,278</b>	<b>(30,822)</b>	<b>68,279</b>	<b>(185,961)</b>	<b>(182,587)</b>	<b>(370,776)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	6,500	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,500</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$868,355</b>	<b>\$(8,628,310)</b>	<b>\$(3,194)</b>	<b>\$(7,207)</b>	<b>\$13,278</b>	<b>\$(30,822)</b>	<b>\$68,279</b>	<b>\$(179,461)</b>	<b>\$(182,587)</b>	<b>\$(370,776)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Corning Cemetery District	Corral Hollow Maintenance District (San Joaquin)	Cortina Creek Flood Control and Flood Water Conservation District	Cosumnes Community Services District	Cosumnes River Community Services District	Cottonwood Cemetery District (Shasta)	Cottonwood Cemetery District (Yolo)			
	Cemetery	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$158,106	\$—	\$16,149	\$—	\$33,633,722	\$—	\$—	\$8,243	\$48,936	\$17,691
Voter Approved Taxes	—	—	—	—	—	—	—	—	66	—
Property Assessments	—	2,381	—	—	—	12,442,571	—	27,842	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	183	—	—	—	—	—	—	143	—	9
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	16,306	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	16,054	—	11,970	—	471,957	171,941	—	80	2,550	656
Rents, Concessions, and Royalties	—	—	—	—	242,642	72,000	668,617	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	15,567	—	—	—	—	—
State	2,768	—	129	—	1,159,103	—	660,854	94	892	132
Other Governmental Agencies	—	—	—	—	36,698	—	—	—	—	7
Charges for Current Services	115,424	—	—	4,894,279	—	—	5,773,390	—	23,865	250
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	16,610	—	1,492,709	946,442	—	800	41,006	350
<b>Total Revenues</b>	<b>292,535</b>	<b>2,381</b>	<b>44,858</b>	<b>4,894,279</b>	<b>37,068,704</b>	<b>13,632,954</b>	<b>7,102,861</b>	<b>37,202</b>	<b>117,315</b>	<b>19,095</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	208,196	—	—	—	34,430,427	2,025,756	7,040,761	—	97,075	4,778
Services and Supplies	58,764	2,381	3,579	565,752	3,729,965	6,019,487	2,967,504	7,731	26,427	4,435
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	2,829,970	22,592	14,047	—	—	—
Interest Expense	—	—	—	—	1,434,565	1,691	7,621	—	—	—
Fixed Assets	3,391	—	—	—	926,220	986,607	10,717,148	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	3,272	—
<b>Total Expenditures</b>	<b>270,351</b>	<b>2,381</b>	<b>3,579</b>	<b>565,752</b>	<b>43,351,147</b>	<b>9,056,133</b>	<b>20,747,081</b>	<b>7,731</b>	<b>126,774</b>	<b>9,213</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22,184</b>	<b>—</b>	<b>41,279</b>	<b>4,328,527</b>	<b>(6,282,443)</b>	<b>4,576,821</b>	<b>(13,644,220)</b>	<b>29,471</b>	<b>(9,459)</b>	<b>9,882</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	78,755	3,136,006	12,813	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	155,991	2,218,220	7,999,107	—	—	—
Operating Transfers Out	—	—	—	—	272,856	9,581,745	1,026,576	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(38,110)</b>	<b>(4,227,519)</b>	<b>6,985,344</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$22,184</b>	<b>\$—</b>	<b>\$41,279</b>	<b>\$4,328,527</b>	<b>\$(6,320,553)</b>	<b>\$349,302</b>	<b>\$(6,658,876)</b>	<b>\$29,471</b>	<b>\$(9,459)</b>	<b>\$9,882</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cottonwood Fire Protection District	Coulterville Lighting District	Country Club Estates Lighting District	Country Club Vista Maintenance District (San Joaquin)	Countryside Manor Lighting District	County Consolidated Service Area (Solano)	County Lighting Service District (Santa Clara)	County of Santa Cruz Public Financing Authority	County Service Area 183 (Butte)	County Service Area B-1988-1 (Alameda)
	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$220,002	\$9,641	\$1,376	\$2,197	\$2,141	\$93,290	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,233	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	282	492	3	—	—	722	—	—	—	—
Licenses, Permits, and Franchises	2,955	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,023	2,259	26	—	100	6,881	5,094	621	104	960
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	2	1	—	—	—	—	—	—	1,227,215
State	4,035	143	23	46	22	1,026	—	—	—	219,461
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	555,530
Charges for Current Services	174,472	—	—	—	—	—	325,808	—	—	590,152
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	7,796	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>414,565</b>	<b>12,537</b>	<b>2,662</b>	<b>2,243</b>	<b>2,263</b>	<b>101,919</b>	<b>330,902</b>	<b>621</b>	<b>104</b>	<b>2,593,318</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	252,337	—	—	—	—	—	—	—	—	2,208,494
Services and Supplies	93,361	3,364	2,894	1,243	1,432	46,492	290,033	—	—	1,704,749
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	12,652	—	—	—	—	—	—	—	—	—
Interest Expense	2,488	—	—	—	—	—	—	—	—	—
Fixed Assets	3,085	—	—	—	—	—	—	—	—	—
Other Expenditures	944	—	—	—	—	12,023	—	1,345,485	673	63,798
<b>Total Expenditures</b>	<b>364,867</b>	<b>3,364</b>	<b>2,894</b>	<b>1,243</b>	<b>1,432</b>	<b>58,515</b>	<b>290,033</b>	<b>1,345,485</b>	<b>673</b>	<b>3,977,041</b>
<b>Revenues Over (Under) Expenditures</b>	<b>49,698</b>	<b>9,173</b>	<b>(232)</b>	<b>1,000</b>	<b>831</b>	<b>43,404</b>	<b>40,869</b>	<b>(1,344,864)</b>	<b>(569)</b>	<b>(1,383,723)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	1,075,000
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	22,874	—	—	—	—	—	—	—	—	—
Operating Transfers Out	22,874	—	—	1,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,075,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$49,698</b>	<b>\$9,173</b>	<b>\$(232)</b>	<b>\$—</b>	<b>\$831</b>	<b>\$43,404</b>	<b>\$40,869</b>	<b>\$(1,344,864)</b>	<b>\$(569)</b>	<b>\$(308,723)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area C (Sutter)	County Service Area D (Sutter)	County Service Area D-2 (Contra Costa)	County Service Area EM 1983-1 (Alameda)	County Service Area EM-1 (Contra Costa)	County Service Area F (Sutter)	County Service Area G (Sutter)	County Service Area L-100 (Contra Costa)	County Service Area L-1973-1 (Alameda)	County Service Area LA-1991-1 (Alameda)
	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Ambulance Service	Ambulance Service	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Library Services	Health
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$157,092	\$220,386	\$—	\$—	\$—	\$1,330,886	\$631,961	\$776,820	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	14,794,964	4,678,514	256,885	—	602,106	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	161	225	—	—	—	10,260	708	(13,918)	—	—
Licenses, Permits, and Franchises	—	—	10,959	45,708	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	247,000	—	105	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,169	7,841	1,146	85,046	—	7,327	3,266	12,277	39	270
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	40	57	—	—	—	43,501	163	—	—	—
State	2,676	3,206	—	25,666	—	19,643	9,231	9,350	—	—
Other Governmental Agencies	—	—	—	3,740	—	—	—	65	—	674
Charges for Current Services	—	5,026	—	60,319	—	475,211	—	(149)	—	1,988,964
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,290,875	—	4,473	—	—	—	—
<b>Total Revenues</b>	<b>168,138</b>	<b>236,741</b>	<b>12,105</b>	<b>18,553,318</b>	<b>4,678,514</b>	<b>2,148,291</b>	<b>645,329</b>	<b>1,386,551</b>	<b>39</b>	<b>1,989,908</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,584	1,630	—	2,871,233	480,345	1,517,401	—	—	—	1,192,092
Services and Supplies	42,588	36,365	5	18,547,738	4,000,187	319,524	610,588	1,067,457	—	717,570
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	61,848	273,184	—	—	—	—
Other Expenditures	36,401	17,353	—	810,997	284,461	157,155	93	32,224	—	24,301
<b>Total Expenditures</b>	<b>80,573</b>	<b>55,348</b>	<b>5</b>	<b>22,229,968</b>	<b>4,826,841</b>	<b>2,267,264</b>	<b>610,681</b>	<b>1,099,681</b>	<b>—</b>	<b>1,933,963</b>
<b>Revenues Over (Under) Expenditures</b>	<b>87,565</b>	<b>181,393</b>	<b>12,100</b>	<b>(3,676,650)</b>	<b>(148,327)</b>	<b>(118,973)</b>	<b>34,648</b>	<b>286,870</b>	<b>39</b>	<b>55,945</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$87,565</b>	<b>\$181,393</b>	<b>\$12,100</b>	<b>\$(3,676,650)</b>	<b>\$(148,327)</b>	<b>\$(118,973)</b>	<b>\$34,648</b>	<b>\$286,870</b>	<b>\$39</b>	<b>\$55,945</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area LIB-10 (Contra Costa) Library Services	County Service Area LIB-12 (Contra Costa) Library Services	County Service Area LIB-13 (Contra Costa) Library Services	County Service Area LIB-2 (Contra Costa) Library Services	County Service Area M-16 (Contra Costa) Recreation and Park	County Service Area M-17 (Contra Costa) Recreation and Park	County Service Area M-20 (Contra Costa) Recreation and Park	County Service Area M-23 (Contra Costa) Drainage and Drainage and Maintenance	County Service Area M-23 (Contra Costa) Streets and Roads - Construction and Maintenance	County Service Area M-29 (Contra Costa) Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,051	\$9,270	\$108,992	\$86,413	\$21,876	\$138,873	\$9,302	\$1,724,571	\$71,857	\$35,111
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	150,553
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(16)	(120)	(1,532)	(1,316)	(350)	(2,388)	(141)	(23,687)	(987)	(513)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	—	—	—	—	—	1	—	315
Rents, Concessions, and Royalties	—	—	—	—	—	13,341	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	11	96	1,157	905	231	1,515	98	18,377	766	376
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	358	—	—	—	(371)
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	21,116	95,416	—	75	3	—
<b>Total Revenues</b>	<b>1,046</b>	<b>9,246</b>	<b>108,617</b>	<b>86,002</b>	<b>42,873</b>	<b>247,115</b>	<b>9,259</b>	<b>1,719,337</b>	<b>71,639</b>	<b>185,471</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	—	—	—	42,853	236,103	14,267	27,854	1,161	248,053
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	21	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	961	7,701	100,233	87,935	—	—	—	1,686,753	70,281	1,896
<b>Total Expenditures</b>	<b>961</b>	<b>7,701</b>	<b>100,233</b>	<b>87,935</b>	<b>42,874</b>	<b>236,103</b>	<b>14,267</b>	<b>1,714,607</b>	<b>71,442</b>	<b>249,949</b>
<b>Revenues Over (Under) Expenditures</b>	<b>85</b>	<b>1,545</b>	<b>8,384</b>	<b>(1,933)</b>	<b>(1)</b>	<b>11,012</b>	<b>(5,008)</b>	<b>4,730</b>	<b>197</b>	<b>(64,478)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$85</b>	<b>\$1,545</b>	<b>\$8,384</b>	<b>\$(1,933)</b>	<b>\$(1)</b>	<b>\$11,012</b>	<b>\$(5,008)</b>	<b>\$4,730</b>	<b>\$197</b>	<b>\$(64,478)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area M-29 (Contra Costa)	County Service Area M-29 (Contra Costa)	County Service Area M-29 (Contra Costa)	County Service Area M-30 (Contra Costa)	County Service Area M-31 (Contra Costa)	County Service Area No. 1 (Alpine)	County Service Area No. 1 (Calaveras)	County Service Area No. 1 (Fresno)	County Service Area No. 1 (Lake)	County Service Area No. 1 (Lassen)
	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance	Police Protection and Personal Safety	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$659,606	\$358,712	\$898,157	\$—	\$—	\$231,317	\$139,770	\$7,914	\$12,273	\$—
Voter Approved Taxes	—	—	—	—	—	—	2,682	—	—	—
Property Assessments	2,828,344	1,538,134	3,851,238	21,060	239,793	—	100,100	—	—	46,442
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(9,633)	(5,238)	(13,116)	—	—	35,372	208	—	191	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	2,044	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,924	3,222	8,067	—	71	3,453	19,172	270	685	1,925
Rents, Concessions, and Royalties	—	—	—	—	—	600	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	7,055	3,838	9,609	—	—	386	1,673	124	168	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	(6,972)	(3,792)	(9,494)	—	—	—	—	26,110	9,757	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,684	—	143,665	—	—	—	—
<b>Total Revenues</b>	<b>3,484,324</b>	<b>1,894,876</b>	<b>4,744,461</b>	<b>24,744</b>	<b>239,864</b>	<b>416,837</b>	<b>263,605</b>	<b>34,418</b>	<b>23,074</b>	<b>48,367</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,660,026	2,534,254	6,345,361	22,724	291,590	452,869	168,939	33,984	16,977	54,314
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	57,464
Other Expenditures	35,628	19,376	48,514	272	264	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,695,654</b>	<b>2,553,630</b>	<b>6,393,875</b>	<b>22,996</b>	<b>291,854</b>	<b>452,869</b>	<b>168,939</b>	<b>33,984</b>	<b>16,977</b>	<b>111,778</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,211,330)</b>	<b>(658,754)</b>	<b>(1,649,414)</b>	<b>1,748</b>	<b>(51,990)</b>	<b>(36,032)</b>	<b>94,666</b>	<b>434</b>	<b>6,097</b>	<b>(63,411)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	434	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(434)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,211,330)</b>	<b>\$(658,754)</b>	<b>\$(1,649,414)</b>	<b>\$1,748</b>	<b>\$(51,990)</b>	<b>\$(36,032)</b>	<b>\$94,666</b>	<b>\$—</b>	<b>\$6,097</b>	<b>\$(63,411)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 1 (Marin)	County Service Area No. 1 (Mono)	County Service Area No. 1 (Monterey)	County Service Area No. 1 (Riverside)	County Service Area No. 1 (Sacramento)	County Service Area No. 1 (San Joaquin)	County Service Area No. 1 (San Luis Obispo)	County Service Area No. 1 (San Luis Obispo)	County Service Area No. 1 (San Luis Obispo)	County Service Area No. 1 (San Mateo)
	Lighting and Lighting Maintenance	Television Translator Station Facilities	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,526	\$146,168	\$19,037	\$3,043	\$319,994	\$14,534	\$20,787	\$49,233	\$—	\$1,469,842
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,041	2,373,611	—	—	—	—	64,758
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	22	—	910	61	28,575	19	15	33	—	1,583
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	808	11,439	2,383	563	23,853	130	847	2,119	47	10,068
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	67	379	129	51	4,633	168	144	367	—	9,598
Other Governmental Agencies	—	—	—	—	—	—	111	—	—	—
Charges for Current Services	—	—	2,513	—	—	—	—	1,231	5,820	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,900	—	—	57,956	—	—	—	—	—
<b>Total Revenues</b>	<b>11,423</b>	<b>159,886</b>	<b>24,972</b>	<b>4,759</b>	<b>2,808,622</b>	<b>14,851</b>	<b>21,904</b>	<b>52,983</b>	<b>5,867</b>	<b>1,555,849</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	45,247	112,053	3,903	1,594	2,814,597	17,475	6,496	7,208	6,051	1,443,248
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	21,539	—	—	—	—	—	—	—	—
Other Expenditures	1,649	—	—	304	89,356	—	—	—	—	—
<b>Total Expenditures</b>	<b>46,896</b>	<b>133,592</b>	<b>3,903</b>	<b>1,898</b>	<b>2,903,953</b>	<b>17,475</b>	<b>6,496</b>	<b>7,208</b>	<b>6,051</b>	<b>1,443,248</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(35,473)</b>	<b>26,294</b>	<b>21,069</b>	<b>2,861</b>	<b>(95,331)</b>	<b>(2,624)</b>	<b>15,408</b>	<b>45,775</b>	<b>(184)</b>	<b>112,601</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	184	—
Operating Transfers Out	—	—	—	—	—	—	15,408	45,775	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(15,408)</b>	<b>(45,775)</b>	<b>184</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(35,473)</b>	<b>\$26,294</b>	<b>\$21,069</b>	<b>\$2,861</b>	<b>\$(95,331)</b>	<b>\$(2,624)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$112,601</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 1 (San Mateo)	County Service Area No. 1 (Sierra)	County Service Area No. 1 (Stanislaus)	County Service Area No. 1-M (Mariposa)	County Service Area No. 1-M (Mariposa)	County Service Area No. 10 (El Dorado)	County Service Area No. 10 (Fresno)	County Service Area No. 10 (Fresno)	County Service Area No. 10 (Fresno)	County Service Area No. 10 (Fresno)
	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Fire Protection	Recreation and Park	Library Services	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$611,970	\$9,321	\$701	\$—	\$—	\$—	\$—	\$16	\$40	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	26,962	—	—	82,463	—	1,162,334	3,532	1,644	12,167	5,077
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	659	9	1	8,760	—	9,626	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,192	(119)	7	918	290	3,202	320	149	1,103	461
Rents, Concessions, and Royalties	—	—	—	—	1,600	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,997	114	11	—	—	—	—	1	1	—
Other Governmental Agencies	—	6,800	396	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	281	702	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	15	—	—	—	—	—
<b>Total Revenues</b>	<b>647,780</b>	<b>16,125</b>	<b>1,116</b>	<b>92,141</b>	<b>1,905</b>	<b>1,175,162</b>	<b>3,852</b>	<b>2,091</b>	<b>14,013</b>	<b>5,538</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	600,898	13,712	1,103	68,018	14,839	1,154,494	1,659	1,159	6,683	2,385
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	2	—	—	219	—	—	—	—	—
<b>Total Expenditures</b>	<b>600,898</b>	<b>13,714</b>	<b>1,103</b>	<b>68,018</b>	<b>15,058</b>	<b>1,154,494</b>	<b>1,659</b>	<b>1,159</b>	<b>6,683</b>	<b>2,385</b>
<b>Revenues Over (Under) Expenditures</b>	<b>46,882</b>	<b>2,411</b>	<b>13</b>	<b>24,123</b>	<b>(13,153)</b>	<b>20,668</b>	<b>2,193</b>	<b>932</b>	<b>7,330</b>	<b>3,153</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,193	932	7,330	3,153
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,193)</b>	<b>(932)</b>	<b>(7,330)</b>	<b>(3,153)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$46,882</b>	<b>\$2,411</b>	<b>\$13</b>	<b>\$24,123</b>	<b>\$(13,153)</b>	<b>\$20,668</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 10 (Kern)	County Service Area No. 10 (Madera)	County Service Area No. 10 (San Diego)	County Service Area No. 10 (San Luis Obispo)	County Service Area No. 10 (Shasta)	County Service Area No. 10 (Stanislaus)	County Service Area No. 10 (Stanislaus)	County Service Area No. 10 (Stanislaus)	County Service Area No. 10 (Stanislaus)	County Service Area No. 10 (Tuolumne)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Governmental Services	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$2,709	\$167,661	\$—	\$—	\$—	\$—	\$—	\$6,431
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	13,484	—	—	—	—	198,030	7,468	—	240,428	10,531
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	474	—	23	(302)	—	—	—	—	—	4
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	840	1,855	273	20,798	161	2,018	—	432	—	1,856
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	27	1,422	—	—	—	—	—	92
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	25,658	2,052	—	23,958	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	528	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>15,326</b>	<b>27,513</b>	<b>5,084</b>	<b>189,579</b>	<b>24,119</b>	<b>200,048</b>	<b>7,468</b>	<b>432</b>	<b>240,428</b>	<b>18,914</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	1,930	—	—	—	—	—	—
Services and Supplies	22,117	(788)	9,684	35,611	6,043	160,942	4,043	—	225,115	10,837
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	279	—	—	—	—	—	34	—	889	—
<b>Total Expenditures</b>	<b>22,396</b>	<b>(788)</b>	<b>9,684</b>	<b>37,541</b>	<b>6,043</b>	<b>160,942</b>	<b>4,077</b>	<b>—</b>	<b>226,004</b>	<b>10,837</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,070)</b>	<b>28,301</b>	<b>(4,600)</b>	<b>152,038</b>	<b>18,076</b>	<b>39,106</b>	<b>3,391</b>	<b>432</b>	<b>14,424</b>	<b>8,077</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	316,832	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(316,832)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,070)</b>	<b>\$28,301</b>	<b>\$(4,600)</b>	<b>\$(164,794)</b>	<b>\$18,076</b>	<b>\$39,106</b>	<b>\$3,391</b>	<b>\$432</b>	<b>\$14,424</b>	<b>\$8,077</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 10 (Yolo)	County Service Area No. 10 (Yolo)	County Service Area No. 10 (Yuba)	County Service Area No. 100 (San Diego)	County Service Area No. 101 (Butte)	County Service Area No. 101 (San Diego)	County Service Area No. 102 (Butte)	County Service Area No. 102 (San Diego)	County Service Area No. 103 (Butte)	County Service Area No. 103 (Riverside)
	Governmental Services	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$2,401
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	16,077	7,967	1,628	—	—	—	—	—	—	347,894
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	39
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	169	84	709	241	426	1,693	138	1,623	16	852
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	40
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	4,259	3,410	11,172	1,600	43,342	1,085	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>16,246</b>	<b>8,051</b>	<b>2,337</b>	<b>4,500</b>	<b>3,836</b>	<b>12,865</b>	<b>1,738</b>	<b>44,965</b>	<b>1,101</b>	<b>351,226</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	7
Services and Supplies	18,834	6,295	8	3,599	1,848	12,224	144	98,983	660	337,741
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	522	—	332	—	328	27,058
<b>Total Expenditures</b>	<b>18,834</b>	<b>6,295</b>	<b>8</b>	<b>3,599</b>	<b>2,370</b>	<b>12,224</b>	<b>476</b>	<b>98,983</b>	<b>988</b>	<b>364,806</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,588)</b>	<b>1,756</b>	<b>2,329</b>	<b>901</b>	<b>1,466</b>	<b>641</b>	<b>1,262</b>	<b>(54,018)</b>	<b>113</b>	<b>(13,580)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,588	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	1,756	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>2,588</b>	<b>(1,756)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,329</b>	<b>\$901</b>	<b>\$1,466</b>	<b>\$641</b>	<b>\$1,262</b>	<b>\$(54,018)</b>	<b>\$113</b>	<b>\$(13,580)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 103 (San Diego)	County Service Area No. 104 (Riverside)	County Service Area No. 104 (San Diego)	County Service Area No. 105 (Riverside)	County Service Area No. 105 (San Diego)	County Service Area No. 106 (San Diego)	County Service Area No. 107 (San Diego)	County Service Area No. 108 (Riverside)	County Service Area No. 109 (San Diego)	County Service Area No. 11 (Butte)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$51,236	\$—	\$26,237	\$—	\$—	\$37,314	\$16,157	\$20,917	\$6,425
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	86,045	—	48,948	—	—	—	13,444	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	923	—	467	—	—	273	284	149	7
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,378	5,702	757	2,910	1,251	777	2,466	5,718	206	536
Rents, Concessions, and Royalties	—	—	—	—	—	—	34,619	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	868	—	449	—	—	370	278	205	103
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	17,612	—	16,346	—	14,510	11,228	334,488	—	20,602	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	1,300	—	—	4,686	—	30,000	—
<b>Total Revenues</b>	<b>19,990</b>	<b>144,774</b>	<b>17,103</b>	<b>80,311</b>	<b>15,761</b>	<b>12,005</b>	<b>414,216</b>	<b>35,881</b>	<b>72,079</b>	<b>7,071</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	7,475	—	6,224	5,271	9,939	6,005	283,036	—	69,475	3,048
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	22,171	—	—	—
Interest Expense	—	—	—	—	—	—	942	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	22,381	—	8,108	—	—	—	15,917	—	647
<b>Total Expenditures</b>	<b>7,475</b>	<b>22,381</b>	<b>6,224</b>	<b>13,379</b>	<b>9,939</b>	<b>6,005</b>	<b>306,149</b>	<b>15,917</b>	<b>69,475</b>	<b>3,695</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,515</b>	<b>122,393</b>	<b>10,879</b>	<b>66,932</b>	<b>5,822</b>	<b>6,000</b>	<b>108,067</b>	<b>19,964</b>	<b>2,604</b>	<b>3,376</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	4,407	—	—	—
Operating Transfers Out	—	—	—	—	—	—	4,407	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,515</b>	<b>\$122,393</b>	<b>\$10,879</b>	<b>\$66,932</b>	<b>\$5,822</b>	<b>\$6,000</b>	<b>\$108,067</b>	<b>\$19,964</b>	<b>\$2,604</b>	<b>\$3,376</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 11 (Kern)	County Service Area No. 11 (Plumas)	County Service Area No. 11 (San Benito)	County Service Area No. 11 (San Diego)	County Service Area No. 11 (San Joaquin)	County Service Area No. 11 (Santa Barbara)	County Service Area No. 11 (Santa Cruz)	County Service Area No. 11 (Stanislaus)	County Service Area No. 11 (Tuolumne)	County Service Area No. 11 (Yolo)
	Lighting and Lighting Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$110,829	\$4,037	\$6,687	\$5,167	\$38,615	\$308,380	\$—	\$118	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	181,001	—	—	—	—	—	—	315	—	6,593
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,615	96	—	53	5	(17)	515	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,572	65	351	740	28	5,507	13,009	94	—	134
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	920	43	67	62	261	3,235	—	2	—
Other Governmental Agencies	—	—	—	—	65	—	1,483	—	—	—
Charges for Current Services	—	—	—	10,507	—	—	281,197	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	812	—	—	—	—	—	609,872	—	—	—
<b>Total Revenues</b>	<b>193,000</b>	<b>111,910</b>	<b>4,431</b>	<b>18,054</b>	<b>5,327</b>	<b>44,366</b>	<b>1,217,691</b>	<b>409</b>	<b>120</b>	<b>6,727</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	195,421	102,704	1,128	36,042	4,950	18,558	965,625	59	4	9,092
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,954	9,206	—	—	—	—	135,673	—	—	—
<b>Total Expenditures</b>	<b>197,375</b>	<b>111,910</b>	<b>1,128</b>	<b>36,042</b>	<b>4,950</b>	<b>18,558</b>	<b>1,101,298</b>	<b>59</b>	<b>4</b>	<b>9,092</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,375)</b>	<b>—</b>	<b>3,303</b>	<b>(17,988)</b>	<b>377</b>	<b>25,808</b>	<b>116,393</b>	<b>350</b>	<b>116</b>	<b>(2,365)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	219,170	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>219,170</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,375)</b>	<b>\$—</b>	<b>\$3,303</b>	<b>\$(17,988)</b>	<b>\$377</b>	<b>\$244,978</b>	<b>\$116,393</b>	<b>\$350</b>	<b>\$116</b>	<b>\$(2,365)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 11 (Yuba)	County Service Area No. 110 (San Diego)	County Service Area No. 111 (San Diego)	County Service Area No. 112 (San Diego)	County Service Area No. 113 (Riverside)	County Service Area No. 113 (San Diego)	County Service Area No. 114 (Butte)	County Service Area No. 115 (Riverside)	County Service Area No. 115 (San Diego)	County Service Area No. 116 (Butte)
	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$28,222	\$62,527	\$40,174	\$1,692	\$30,138	\$—	\$—	\$281,565	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,809	—	—	—	8,477	—	—	40,997	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	208	486	318	31	199	—	—	2,604	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	193	861	2,692	2,374	744	1,680	39,270	2,389	1,095	61
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	278	617	393	22	252	—	—	2,814	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,163	—
Charges for Current Services	—	53,053	—	—	—	49,811	99,647	—	—	719
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	30,885	30,187	30,761	—	33,377	—	—	2	—
<b>Total Revenues</b>	<b>3,002</b>	<b>113,507</b>	<b>96,509</b>	<b>74,020</b>	<b>10,966</b>	<b>115,457</b>	<b>138,917</b>	<b>43,386</b>	<b>289,243</b>	<b>780</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	8	110,527	86,472	103,828	1,062	106,755	35,763	2,086	364,269	300
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	663	—	274,833	4,768	—	328
<b>Total Expenditures</b>	<b>8</b>	<b>110,527</b>	<b>86,472</b>	<b>103,828</b>	<b>1,725</b>	<b>106,755</b>	<b>310,596</b>	<b>6,854</b>	<b>364,269</b>	<b>628</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,994</b>	<b>2,980</b>	<b>10,037</b>	<b>(29,808)</b>	<b>9,241</b>	<b>8,702</b>	<b>(171,679)</b>	<b>36,532</b>	<b>(75,026)</b>	<b>152</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,994</b>	<b>\$2,980</b>	<b>\$10,037</b>	<b>\$(29,808)</b>	<b>\$9,241</b>	<b>\$8,702</b>	<b>\$(171,679)</b>	<b>\$36,532</b>	<b>\$(75,026)</b>	<b>\$152</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 117 (Riverside)	County Service Area No. 117 (San Diego)	County Service Area No. 119 (Butte)	County Service Area No. 12 (Butte)	County Service Area No. 12 (Calaveras)	County Service Area No. 12 (Madera)	County Service Area No. 12 (Nevada)	County Service Area No. 12 (San Diego)	County Service Area No. 12 (San Joaquin)	County Service Area No. 12 (San Joaquin)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$1,821	\$—	\$—	\$—	\$16,933	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	26,038	—	—	—	17,523	—	19,829	—	5,998	6,348
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	2	3,106	—	—	121	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	814	83	(2)	101	282	519	175	2,277	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	29	—	—	—	169	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	4,543	650	—	—	4,131	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	(34)	—	—	—
<b>Total Revenues</b>	<b>26,852</b>	<b>4,626</b>	<b>648</b>	<b>1,953</b>	<b>20,911</b>	<b>4,650</b>	<b>19,970</b>	<b>19,500</b>	<b>5,998</b>	<b>6,348</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	18,679	6,806	396	876	35,515	520	7,781	8,211	5,998	6,348
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,717	—	326	323	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>20,396</b>	<b>6,806</b>	<b>722</b>	<b>1,199</b>	<b>35,515</b>	<b>520</b>	<b>7,781</b>	<b>8,211</b>	<b>5,998</b>	<b>6,348</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,456</b>	<b>(2,180)</b>	<b>(74)</b>	<b>754</b>	<b>(14,604)</b>	<b>4,130</b>	<b>12,189</b>	<b>11,289</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,456</b>	<b>\$(2,180)</b>	<b>\$(74)</b>	<b>\$754</b>	<b>\$(14,604)</b>	<b>\$4,130</b>	<b>\$12,189</b>	<b>\$11,289</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 12 (Santa Barbara) Drainage and Drainage Maintenance	County Service Area No. 12 (Shasta) Streets and Roads - Construction and Maintenance	County Service Area No. 12 (Stanislaus) Drainage and Drainage Maintenance	County Service Area No. 12 (Yolo) Governmental Services	County Service Area No. 12 (Yuba) Streets and Roads - Construction and Maintenance	County Service Area No. 12.1 (Kern) Fire Protection	County Service Area No. 12.2 (Kern) Police Protection and Personal Safety	County Service Area No. 12.6 (Kern) Police Protection and Personal Safety	County Service Area No. 12.9 (Kern) Police Protection and Personal Safety	County Service Area No. 120 (Butte) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,199	4,480	917	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,871	53	301	34	218	57	35	138	—	13
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,242	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	565,262	5,554	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	87,400	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>662,775</b>	<b>5,607</b>	<b>1,500</b>	<b>4,514</b>	<b>1,135</b>	<b>57</b>	<b>35</b>	<b>138</b>	<b>—</b>	<b>13</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	578,001	1,495	4,599	4,474	2,190	1	1	1	1	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	116	—	32	23	—	108	—
<b>Total Expenditures</b>	<b>578,001</b>	<b>1,495</b>	<b>4,599</b>	<b>4,590</b>	<b>2,190</b>	<b>33</b>	<b>24</b>	<b>1</b>	<b>109</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>84,774</b>	<b>4,112</b>	<b>(3,099)</b>	<b>(76)</b>	<b>(1,055)</b>	<b>24</b>	<b>11</b>	<b>137</b>	<b>(109)</b>	<b>13</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$84,774</b>	<b>\$4,112</b>	<b>\$(3,099)</b>	<b>\$(76)</b>	<b>\$(1,055)</b>	<b>\$24</b>	<b>\$11</b>	<b>\$137</b>	<b>\$(109)</b>	<b>\$13</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 121 (Riverside)	County Service Area No. 122 (San Diego)	County Service Area No. 123 (San Diego)	County Service Area No. 124 (Riverside)	County Service Area No. 125 (Butte)	County Service Area No. 125 (Riverside)	County Service Area No. 125 (San Diego)	County Service Area No. 126 (Riverside)	County Service Area No. 126 (San Diego)	County Service Area No. 127 (San Diego)
	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$16,977	\$—	\$117,434	\$311	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	94,746	—	—	2,498	—	—	—	132,461	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	56	—	1,980	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,367	747	437	3,188	30	877	541	475	—	430
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	(675)	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	57	—	1,582	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	3,243	—	—
Charges for Current Services	—	—	10,157	—	2,089	—	9,406	—	4,323	5,804
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	732	—	—	—	—	647	—	930	—	—
<b>Total Revenues</b>	<b>99,845</b>	<b>747</b>	<b>10,594</b>	<b>5,686</b>	<b>2,119</b>	<b>18,614</b>	<b>9,947</b>	<b>257,430</b>	<b>4,634</b>	<b>6,234</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	21,737	—	—
Services and Supplies	49,456	37,057	4,655	—	1,800	13,962	4,779	101,832	4,162	4,165
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	6,070	—	—	605	329	1,131	—	124,980	—	—
<b>Total Expenditures</b>	<b>55,526</b>	<b>37,057</b>	<b>4,655</b>	<b>605</b>	<b>2,129</b>	<b>15,093</b>	<b>4,779</b>	<b>248,549</b>	<b>4,162</b>	<b>4,165</b>
<b>Revenues Over (Under) Expenditures</b>	<b>44,319</b>	<b>(36,310)</b>	<b>5,939</b>	<b>5,081</b>	<b>(10)</b>	<b>3,521</b>	<b>5,168</b>	<b>8,881</b>	<b>472</b>	<b>2,069</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$44,319</b>	<b>\$(36,310)</b>	<b>\$5,939</b>	<b>\$5,081</b>	<b>\$(10)</b>	<b>\$3,521</b>	<b>\$5,168</b>	<b>\$8,881</b>	<b>\$472</b>	<b>\$2,069</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 128 (Butte)	County Service Area No. 128 (Riverside)	County Service Area No. 128 (San Diego)	County Service Area No. 129 (Butte)	County Service Area No. 129 (San Diego)	County Service Area No. 13 (Kern)	County Service Area No. 13 (Madera)	County Service Area No. 13 (Marin)	County Service Area No. 13 (Nevada)	County Service Area No. 13 (Orange)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$224,980	\$—	\$—	\$—	\$—	\$421,035	\$—	\$2,641
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	40,511	—	—	—	520	—	138,936	7,541	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,911	—	—	15	—	1,257	—	10
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	289	2,959	11,371	103	66	73	912	7,182	69	57
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	2,256	—	—	—	—	2,613	—	23
Other Governmental Agencies	—	—	12,643	—	—	—	—	—	—	—
Charges for Current Services	4,386	—	734,789	1,000	—	—	9,148	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	512	—	—	37	—	—	(15)	30
<b>Total Revenues</b>	<b>4,675</b>	<b>43,470</b>	<b>988,462</b>	<b>1,103</b>	<b>66</b>	<b>645</b>	<b>10,060</b>	<b>571,023</b>	<b>7,595</b>	<b>2,761</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,054	—	369,137	276	—	1,652	2,138	519,928	7,989	5,595
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	439	4,449	622,084	328	—	—	—	12,233	—	—
<b>Total Expenditures</b>	<b>2,493</b>	<b>4,449</b>	<b>991,221</b>	<b>604</b>	<b>—</b>	<b>1,652</b>	<b>2,138</b>	<b>532,161</b>	<b>7,989</b>	<b>5,595</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,182</b>	<b>39,021</b>	<b>(2,759)</b>	<b>499</b>	<b>66</b>	<b>(1,007)</b>	<b>7,922</b>	<b>38,862</b>	<b>(394)</b>	<b>(2,834)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,182</b>	<b>\$39,021</b>	<b>\$(2,759)</b>	<b>\$499</b>	<b>\$66</b>	<b>\$(1,007)</b>	<b>\$7,922</b>	<b>\$38,862</b>	<b>\$(394)</b>	<b>\$(2,834)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 13 (Riverside)	County Service Area No. 13 (San Diego)	County Service Area No. 13 (Santa Cruz)	County Service Area No. 13 (Tuolumne)	County Service Area No. 130 (San Diego)	County Service Area No. 131 (Butte)	County Service Area No. 132 (Riverside)	County Service Area No. 133 (Butte)	County Service Area No. 133 (San Diego)	County Service Area No. 134 (Riverside)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,872	\$67,011	\$32,360	\$9,897	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,470	—	—	—	—	—	143,814	—	—	1,002,999
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	73	487	54	5	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	508	3,322	2,906	929	1,003	93	1,764	(5)	713	4,862
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	140,674	—	—	—	—	—	—	—
State	64	631	49,661	143	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	5,262	98,702	—	26,478	1,400	—	—	8,140	9,457
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	630
<b>Total Revenues</b>	<b>5,987</b>	<b>76,713</b>	<b>324,357</b>	<b>10,974</b>	<b>27,481</b>	<b>1,493</b>	<b>145,578</b>	<b>(5)</b>	<b>8,853</b>	<b>1,017,948</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	138,927
Services and Supplies	2,406	58,062	49,384	8,807	68,394	804	168,914	—	4,454	633,241
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	382	—	—	—	—	333	9,088	—	—	212,664
<b>Total Expenditures</b>	<b>2,788</b>	<b>58,062</b>	<b>49,384</b>	<b>8,807</b>	<b>68,394</b>	<b>1,137</b>	<b>178,002</b>	<b>—</b>	<b>4,454</b>	<b>984,832</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,199</b>	<b>18,651</b>	<b>274,973</b>	<b>2,167</b>	<b>(40,913)</b>	<b>356</b>	<b>(32,424)</b>	<b>(5)</b>	<b>4,399</b>	<b>33,116</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,199</b>	<b>\$18,651</b>	<b>\$274,973</b>	<b>\$2,167</b>	<b>\$(40,913)</b>	<b>\$356</b>	<b>\$(32,424)</b>	<b>\$(5)</b>	<b>\$4,399</b>	<b>\$33,116</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 134 (San Diego)	County Service Area No. 135 (Butte)	County Service Area No. 135 (Riverside)	County Service Area No. 135 (San Diego)	County Service Area No. 136 (San Diego)	County Service Area No. 137 (Butte)	County Service Area No. 138 (Riverside)	County Service Area No. 139 (Riverside)	County Service Area No. 14 (Butte)	County Service Area No. 14 (Fresno)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$298
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	12,663	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	8	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	398	501	381	10,677	1,034	849	4	78	1,169	36
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	73	4
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,137	—
Charges for Current Services	12,008	5,826	—	719,617	20,534	2,101	—	—	—	695
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	16	—	—	—
<b>Total Revenues</b>	<b>12,406</b>	<b>6,327</b>	<b>13,044</b>	<b>730,294</b>	<b>21,568</b>	<b>2,950</b>	<b>20</b>	<b>78</b>	<b>8,971</b>	<b>1,033</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	3,927	3,151	16,898	854,743	17,372	842	351	—	3,804	1,805
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	742	802	—	—	354	1	—	323	—
<b>Total Expenditures</b>	<b>3,927</b>	<b>3,893</b>	<b>17,700</b>	<b>854,743</b>	<b>17,372</b>	<b>1,196</b>	<b>352</b>	<b>—</b>	<b>4,127</b>	<b>1,805</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,479</b>	<b>2,434</b>	<b>(4,656)</b>	<b>(124,449)</b>	<b>4,196</b>	<b>1,754</b>	<b>(332)</b>	<b>78</b>	<b>4,844</b>	<b>(772)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	772
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>772</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,479</b>	<b>\$2,434</b>	<b>\$(4,656)</b>	<b>\$(124,449)</b>	<b>\$4,196</b>	<b>\$1,754</b>	<b>\$(332)</b>	<b>\$78</b>	<b>\$4,844</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 14 (Fresno)	County Service Area No. 14 (Kern)	County Service Area No. 14 (Marin)	County Service Area No. 14 (Nevada)	County Service Area No. 14 (San Diego)	County Service Area No. 14 (San Joaquin)	County Service Area No. 14 (Shasta)	County Service Area No. 14 (Stanislaus)	County Service Area No. 14 (Ventura)	County Service Area No. 14 (Ventura)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$74	\$—	\$160,505	\$—	\$374	\$—	\$—	\$—	\$292,938	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	3,833	118,750	26,232	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	408	270	—	3	—	—	—	1,972	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9	761	1,557	241	11	91	193	40	14,913	—
Rents, Concessions, and Royalties	—	—	2,160	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1	—	865	—	4	—	—	—	2,998	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	2,015	—
Charges for Current Services	174	—	—	—	—	—	2,229	—	—	40,012
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	(41)	—	—	—	—	—	—
<b>Total Revenues</b>	<b>258</b>	<b>5,002</b>	<b>284,107</b>	<b>26,432</b>	<b>392</b>	<b>91</b>	<b>2,422</b>	<b>40</b>	<b>314,836</b>	<b>40,012</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	451	6,936	185,617	66,804	11	17,919	2,454	—	279,434	38,222
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	156	4,699	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>451</b>	<b>7,092</b>	<b>190,316</b>	<b>66,804</b>	<b>11</b>	<b>17,919</b>	<b>2,454</b>	<b>—</b>	<b>279,434</b>	<b>38,222</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(193)</b>	<b>(2,090)</b>	<b>93,791</b>	<b>(40,372)</b>	<b>381</b>	<b>(17,828)</b>	<b>(32)</b>	<b>40</b>	<b>35,402</b>	<b>1,790</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	193	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>193</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(2,090)</b>	<b>\$93,791</b>	<b>\$(40,372)</b>	<b>\$381</b>	<b>\$(17,828)</b>	<b>\$(32)</b>	<b>\$40</b>	<b>\$35,402</b>	<b>\$1,790</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 14 (Yolo)	County Service Area No. 14 (Yuba)	County Service Area No. 142 (Riverside)	County Service Area No. 143 (Riverside)	County Service Area No. 143 (Riverside)	County Service Area No. 145 (Riverside)	County Service Area No. 146 (Riverside)	County Service Area No. 149 (Butte)	County Service Area No. 149 (Riverside)	County Service Area No. 15 (Kern)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$(258)	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	43,188	45,956	11,713	161,617	1,557,708	2,109	8,475	—	359,479	21,761
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	792	—	—	—	1,042
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13	1,548	205	1,206	11,617	720	256	431	1,226	1,413
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	1,329	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	10,411	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	6,423	—	—	365	3,520	—	2,878	—	—	546
<b>Total Revenues</b>	<b>49,624</b>	<b>47,504</b>	<b>11,918</b>	<b>163,188</b>	<b>1,572,845</b>	<b>4,692</b>	<b>11,609</b>	<b>10,842</b>	<b>360,705</b>	<b>24,762</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	15,062	145,175	—	—	—	33,750	—
Services and Supplies	46,504	86,807	9,555	88,236	850,431	33,899	(189)	6,250	34,912	20,397
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	888	27,594	265,957	23,608	1,032	—	96,227	288
<b>Total Expenditures</b>	<b>46,504</b>	<b>86,807</b>	<b>10,443</b>	<b>130,892</b>	<b>1,261,563</b>	<b>57,507</b>	<b>843</b>	<b>6,250</b>	<b>164,889</b>	<b>20,685</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,120</b>	<b>(39,303)</b>	<b>1,475</b>	<b>32,296</b>	<b>311,282</b>	<b>(52,815)</b>	<b>10,766</b>	<b>4,592</b>	<b>195,816</b>	<b>4,077</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,120</b>	<b>\$(39,303)</b>	<b>\$1,475</b>	<b>\$32,296</b>	<b>\$311,282</b>	<b>\$(52,815)</b>	<b>\$10,766</b>	<b>\$4,592</b>	<b>\$195,816</b>	<b>\$4,077</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 15 (Kern)	County Service Area No. 15 (Madera)	County Service Area No. 15 (Monterey)	County Service Area No. 15 (Riverside)	County Service Area No. 15 (San Joaquin)	County Service Area No. 15 (San Joaquin)	County Service Area No. 15 (Santa Cruz)	County Service Area No. 15 (Shasta)	County Service Area No. 15 (Yuba)	County Service Area No. 152 (Riverside)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$95,107	\$12,043	\$—	\$—	\$4,438	\$102,271	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,372	—	—	—	9,193	4,647	—	—	12,928	1,420,800
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	48	—	5,913	348	—	—	8	137	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	70	390	1,590	1,631	—	—	14	2,582	547	37,545
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	647	208	—	—	38	1,759	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	108	—	—
Charges for Current Services	—	11,207	28,464	—	—	—	8,455	15,082	—	574,647
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	45	—	—	—	—	—	—	—	—	54,646
<b>Total Revenues</b>	<b>1,535</b>	<b>11,597</b>	<b>131,721</b>	<b>14,230</b>	<b>9,193</b>	<b>4,647</b>	<b>12,953</b>	<b>121,939</b>	<b>13,475</b>	<b>2,087,638</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	130,487
Services and Supplies	1,674	15,571	169,498	7,366	9,193	4,647	7,841	68,403	56,677	119,463
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	23	—	—	981	—	—	—	—	—	1,104,170
<b>Total Expenditures</b>	<b>1,697</b>	<b>15,571</b>	<b>169,498</b>	<b>8,347</b>	<b>9,193</b>	<b>4,647</b>	<b>7,841</b>	<b>68,403</b>	<b>56,677</b>	<b>1,354,120</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(162)</b>	<b>(3,974)</b>	<b>(37,777)</b>	<b>5,883</b>	<b>—</b>	<b>—</b>	<b>5,112</b>	<b>53,536</b>	<b>(43,202)</b>	<b>733,518</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(162)</b>	<b>\$(3,974)</b>	<b>\$(37,777)</b>	<b>\$5,883</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,112</b>	<b>\$53,536</b>	<b>\$(43,202)</b>	<b>\$733,518</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 152 (Riverside) Recreation and Park	County Service Area No. 153 (Riverside) Ambulance Service	County Service Area No. 154 (Butte) Lighting and Lighting Maintenance	County Service Area No. 158 (Butte) Lighting and Lighting Maintenance	County Service Area No. 16 (Butte) Lighting and Lighting Maintenance	County Service Area No. 16 (Kern) Lighting and Lighting Maintenance	County Service Area No. 16 (Marin) Recreation and Park	County Service Area No. 16 (San Benito) Drainage and Drainage Maintenance	County Service Area No. 16 (San Benito) Lighting and Lighting Maintenance	County Service Area No. 16 (San Diego) Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$180,105	\$—	\$—	\$—	\$1,237	\$—	\$74,905	\$—	\$—	\$16,369
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	415,847	—	—	—	—	18,096	182,250	4,749	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,481	—	—	—	2	2,202	128	—	—	130
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	18,281	41	(2)	517	431	369	4,291	580	—	862
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,768	—	—	—	1	—	408	—	—	164
Other Governmental Agencies	—	—	—	—	663	—	—	—	—	—
Charges for Current Services	425,436	—	—	4,500	—	—	—	—	—	6,532
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,474	—	—	—	—	777	2,000	—	—	—
<b>Total Revenues</b>	<b>1,055,392</b>	<b>41</b>	<b>(2)</b>	<b>5,017</b>	<b>2,334</b>	<b>21,444</b>	<b>263,982</b>	<b>5,329</b>	<b>—</b>	<b>24,057</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	197,941	—	—	—	—	—	—	—	—	—
Services and Supplies	107,664	—	—	10,448	504	40,780	172,091	8,607	3,996	7,440
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	104,605	—	—	445	323	375	6,197	—	—	—
<b>Total Expenditures</b>	<b>410,210</b>	<b>—</b>	<b>—</b>	<b>10,893</b>	<b>827</b>	<b>41,155</b>	<b>178,288</b>	<b>8,607</b>	<b>3,996</b>	<b>7,440</b>
<b>Revenues Over (Under) Expenditures</b>	<b>645,182</b>	<b>41</b>	<b>(2)</b>	<b>(5,876)</b>	<b>1,507</b>	<b>(19,711)</b>	<b>85,694</b>	<b>(3,278)</b>	<b>(3,996)</b>	<b>16,617</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$645,182</b>	<b>\$41</b>	<b>\$(2)</b>	<b>\$(5,876)</b>	<b>\$1,507</b>	<b>\$(19,711)</b>	<b>\$85,694</b>	<b>\$(3,278)</b>	<b>\$(3,996)</b>	<b>\$16,617</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 16 (San Joaquin)	County Service Area No. 16 (San Joaquin)	County Service Area No. 16 (San Luis Obispo)	County Service Area No. 16 (Santa Cruz)	County Service Area No. 16 (Stanislaus)	County Service Area No. 16 (Yuba)	County Service Area No. 161 (Butte)	County Service Area No. 163 (Butte)	County Service Area No. 164 (Butte)	County Service Area No. 165 (Butte)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Animal Control	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$28,684	\$4,932	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	64,384	13,500	—	—	22,194	1,117	—	—	222,478	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(66)	8	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	2,028	198	449	164	22	950	1,971	743
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	243	42	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	3,796	—	—	1,800	6,200	—	2,600
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>64,384</b>	<b>13,500</b>	<b>30,889</b>	<b>8,976</b>	<b>22,643</b>	<b>1,281</b>	<b>1,822</b>	<b>7,150</b>	<b>224,449</b>	<b>3,343</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	2,335	—	—	—	—	—	—	—
Services and Supplies	64,384	13,500	6,753	27,692	11,910	345	1,440	—	206,268	1,040
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	351	966	—	441
<b>Total Expenditures</b>	<b>64,384</b>	<b>13,500</b>	<b>9,088</b>	<b>27,692</b>	<b>11,910</b>	<b>345</b>	<b>1,791</b>	<b>966</b>	<b>206,268</b>	<b>1,481</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>—</b>	<b>21,801</b>	<b>(18,716)</b>	<b>10,733</b>	<b>936</b>	<b>31</b>	<b>6,184</b>	<b>18,181</b>	<b>1,862</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$21,801</b>	<b>\$(18,716)</b>	<b>\$10,733</b>	<b>\$936</b>	<b>\$31</b>	<b>\$6,184</b>	<b>\$18,181</b>	<b>\$1,862</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 169 (Butte)	County Service Area No. 17 (Butte)	County Service Area No. 17 (Kern)	County Service Area No. 17 (Kern)	County Service Area No. 17 (Kern)	County Service Area No. 17 (Marin)	County Service Area No. 17 (Monterey)	County Service Area No. 17 (San Bernardino)	County Service Area No. 17 (San Diego)	County Service Area No. 17 (San Joaquin)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$15,599	\$—	\$—	\$—	\$661,643	\$9,126	\$160,501	\$1,004,950	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	18,778	41,975	91,849	—	—	—	—	9,294
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	18	3,519	6,918	19,514	196	476	4,241	7,332	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,304	956	1,379	1,391	3,208	34,951	2,137	16,851	16,866	941
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	248	—	—	—	623	62	2,066	10,063	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	561	—
Charges for Current Services	28,501	16,003	—	—	—	—	—	—	1,349,308	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	1,010	231	3,410	—	—	7	—
<b>Total Revenues</b>	<b>31,805</b>	<b>32,824</b>	<b>23,676</b>	<b>51,294</b>	<b>114,802</b>	<b>700,823</b>	<b>11,801</b>	<b>183,659</b>	<b>2,389,087</b>	<b>10,235</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	9,319	—	—
Services and Supplies	16,182	22,008	40	64,032	100,560	300,990	4,059	15,336	2,638,587	4,864
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	5,239	9,742	215	576	1,199	201,229	—	—	—	—
<b>Total Expenditures</b>	<b>21,421</b>	<b>31,750</b>	<b>255</b>	<b>64,608</b>	<b>101,759</b>	<b>502,219</b>	<b>4,059</b>	<b>24,655</b>	<b>2,638,587</b>	<b>4,864</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,384</b>	<b>1,074</b>	<b>23,421</b>	<b>(13,314)</b>	<b>13,043</b>	<b>198,604</b>	<b>7,742</b>	<b>159,004</b>	<b>(249,500)</b>	<b>5,371</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	2,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$10,384</b>	<b>\$1,074</b>	<b>\$23,421</b>	<b>\$(13,314)</b>	<b>\$13,043</b>	<b>\$198,604</b>	<b>\$7,742</b>	<b>\$159,004</b>	<b>\$(249,500)</b>	<b>\$3,371</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 17 (San Joaquin)	County Service Area No. 17 (San Luis Obispo)	County Service Area No. 17 (Santa Cruz)	County Service Area No. 17 (Yuba)	County Service Area No. 172 (Butte)	County Service Area No. 173 (Butte)	County Service Area No. 174 (Butte)	County Service Area No. 176 (Butte)	County Service Area No. 177 (Butte)	County Service Area No. 178 (Butte)
	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$4,928	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	7,758	—	—	1,045	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	8	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	689	815	232	1,031	149	143	208	138	513
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	41	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	6,435	—	18,000	1,400	2,500	3,500	1,660	3,600
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>7,758</b>	<b>689</b>	<b>12,227</b>	<b>1,277</b>	<b>19,031</b>	<b>1,549</b>	<b>2,643</b>	<b>3,708</b>	<b>1,798</b>	<b>4,113</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	958	—	—	—	—	—	—	—	—
Services and Supplies	7,758	188	180	8	13,035	444	1,632	2,333	—	1,913
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	1,079	328	336	526	408	359
<b>Total Expenditures</b>	<b>7,758</b>	<b>1,146</b>	<b>180</b>	<b>8</b>	<b>14,114</b>	<b>772</b>	<b>1,968</b>	<b>2,859</b>	<b>408</b>	<b>2,272</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(457)</b>	<b>12,047</b>	<b>1,269</b>	<b>4,917</b>	<b>777</b>	<b>675</b>	<b>849</b>	<b>1,390</b>	<b>1,841</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(457)</b>	<b>\$12,047</b>	<b>\$1,269</b>	<b>\$4,917</b>	<b>\$777</b>	<b>\$675</b>	<b>\$849</b>	<b>\$1,390</b>	<b>\$1,841</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 179 (Butte)	County Service Area No. 18 (Fresno)	County Service Area No. 18 (Kern)	County Service Area No. 18 (Kern)	County Service Area No. 18 (Kern)	County Service Area No. 18 (Madera)	County Service Area No. 18 (Marin)	County Service Area No. 18 (Nevada)	County Service Area No. 18 (San Bernardino)	County Service Area No. 18 (San Diego)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$128,185	\$—	\$104,145	\$32,689
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	7,317	41,382	30,453	—	—	1,857	163,476	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	662	4,990	2,069	—	262	—	10,532	242
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	265	633	470	1,752	1,301	1,475	3,494	15	4,132	2,401
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	817	—	1,363	324
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,300	—	—	—	—	12,750	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	1,378	110	—	—	(3)	16,419	—
<b>Total Revenues</b>	<b>2,565</b>	<b>633</b>	<b>8,449</b>	<b>49,502</b>	<b>33,933</b>	<b>14,225</b>	<b>132,758</b>	<b>1,869</b>	<b>300,067</b>	<b>35,656</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	165,018	—
Services and Supplies	609	8,914	415	62,213	22,958	5,447	45,029	4,170	113,964	12,101
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	134,186	—
Other Expenditures	841	—	46	782	247	—	41,118	—	—	—
<b>Total Expenditures</b>	<b>1,450</b>	<b>8,914</b>	<b>461</b>	<b>62,995</b>	<b>23,205</b>	<b>5,447</b>	<b>86,147</b>	<b>4,170</b>	<b>413,168</b>	<b>12,101</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,115</b>	<b>(8,281)</b>	<b>7,988</b>	<b>(13,493)</b>	<b>10,728</b>	<b>8,778</b>	<b>46,611</b>	<b>(2,301)</b>	<b>(113,101)</b>	<b>23,555</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	125,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(125,000)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,115</b>	<b>\$(8,281)</b>	<b>\$7,988</b>	<b>\$(13,493)</b>	<b>\$10,728</b>	<b>\$8,778</b>	<b>\$46,611</b>	<b>\$(2,301)</b>	<b>\$(238,101)</b>	<b>\$23,555</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 18 (San Joaquin)	County Service Area No. 18 (Santa Cruz)	County Service Area No. 18 (Stanislaus)	County Service Area No. 180 (Butte)	County Service Area No. 181 (Butte)	County Service Area No. 19 (Fresno)	County Service Area No. 19 (Marin)	County Service Area No. 19 (Monterey)	County Service Area No. 19 (San Benito)	County Service Area No. 19 (Stanislaus)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$3,164	\$—	\$—	\$—	\$520	\$2,041,030	\$196	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,160	—	8,962	—	—	—	—	—	—	51,893
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5	—	—	—	—	5,808	9	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	524	78	208	536	184	54,760	202	53	1,203
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	27	—	—	—	8	13,134	1	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	2,030	—	2,530	6,500	2,153	—	319	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,423	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,160</b>	<b>5,750</b>	<b>10,463</b>	<b>2,738</b>	<b>7,036</b>	<b>2,865</b>	<b>2,114,732</b>	<b>727</b>	<b>53</b>	<b>53,096</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,160	245	14,142	75	—	2,419	1,545,127	15	642	46,737
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	394	428	—	15,720	—	—	—
<b>Total Expenditures</b>	<b>2,160</b>	<b>245</b>	<b>14,142</b>	<b>469</b>	<b>428</b>	<b>2,419</b>	<b>1,560,847</b>	<b>15</b>	<b>642</b>	<b>46,737</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>5,505</b>	<b>(3,679)</b>	<b>2,269</b>	<b>6,608</b>	<b>446</b>	<b>553,885</b>	<b>712</b>	<b>(589)</b>	<b>6,359</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$5,505</b>	<b>\$(3,679)</b>	<b>\$2,269</b>	<b>\$6,608</b>	<b>\$446</b>	<b>\$553,885</b>	<b>\$712</b>	<b>\$(589)</b>	<b>\$6,359</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 1a (Nevada)	County Service Area No. 2 (Calaveras)	County Service Area No. 2 (El Dorado)	County Service Area No. 2 (Fresno)	County Service Area No. 2 (Mono)	County Service Area No. 2 (Nevada)	County Service Area No. 2 (San Joaquin)	County Service Area No. 2 (Sierra)	County Service Area No. 2 (Tuolumne)	County Service Area No. 2 (Yuba)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Television Translator Station Facilities	Streets and Roads - Construction and Maintenance	Recreation and Park	Governmental Services	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$34,366	\$—	\$21,871	\$8,007	\$—	\$3,369	\$28,195	\$22,894	\$3,790	\$5,297
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	60,641	23,722	69,287	—	18,164	—	—	—	—	21,876
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18	—	565	—	—	2	32	20	2	—
Licenses, Permits, and Franchises	—	120	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	708	77	234	59	3,009	51	450	285	1,172	846
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	356	—	232	120	—	35	340	281	54	96
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	29,481	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(133)	—	—	—	—	(13)	—	922	—	—
<b>Total Revenues</b>	<b>95,956</b>	<b>23,919</b>	<b>92,189</b>	<b>37,667</b>	<b>21,173</b>	<b>3,444</b>	<b>29,017</b>	<b>24,402</b>	<b>5,018</b>	<b>28,115</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	43,816	—	91,005	25,530	7,832	5,740	34,515	13,814	117	27,727
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	21,102	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	935	—	—
<b>Total Expenditures</b>	<b>43,816</b>	<b>—</b>	<b>91,005</b>	<b>25,530</b>	<b>28,934</b>	<b>5,740</b>	<b>34,515</b>	<b>14,749</b>	<b>117</b>	<b>27,727</b>
<b>Revenues Over (Under) Expenditures</b>	<b>52,140</b>	<b>23,919</b>	<b>1,184</b>	<b>12,137</b>	<b>(7,761)</b>	<b>(2,296)</b>	<b>(5,498)</b>	<b>9,653</b>	<b>4,901</b>	<b>388</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$52,140</b>	<b>\$23,919</b>	<b>\$1,184</b>	<b>\$12,137</b>	<b>\$(7,761)</b>	<b>\$(2,296)</b>	<b>\$(5,498)</b>	<b>\$9,653</b>	<b>\$4,901</b>	<b>\$388</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 20 (Kern)	County Service Area No. 20 (Madera)	County Service Area No. 20 (Marin)	County Service Area No. 20 (Monterey)	County Service Area No. 20 (San Bernardino)	County Service Area No. 20 (San Diego)	County Service Area No. 20 (Stanislaus)	County Service Area No. 20 (Tuolumne)	County Service Area No. 21 (Kern)	County Service Area No. 21 (Madera)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$10,642	\$1,509	\$475,664	\$59,464	\$—	\$19,182	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	40,893	—	—	—	181,172	—	4,349	7,502	2,573	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,430	—	22	94	26,194	437	—	12	227	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,817	118	686	642	6,962	6,407	34	3,360	66	523
Rents, Concessions, and Royalties	—	—	—	—	23,228	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	69	10	5,875	584	—	301	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,656	—	4,660	33,505	45,712	—	—	—	15,373
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,103	—	—	—	29,949	—	—	—	76	—
<b>Total Revenues</b>	<b>46,243</b>	<b>1,774</b>	<b>11,419</b>	<b>6,915</b>	<b>782,549</b>	<b>112,604</b>	<b>4,383</b>	<b>30,357</b>	<b>2,942</b>	<b>15,896</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	415,758	—	—	—	—	—
Services and Supplies	43,542	798	173	3,868	375,566	35,954	7,860	24,514	3,244	21,591
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	531	—	84	—	23,459	—	—	—	37	—
<b>Total Expenditures</b>	<b>44,073</b>	<b>798</b>	<b>257</b>	<b>3,868</b>	<b>814,783</b>	<b>35,954</b>	<b>7,860</b>	<b>24,514</b>	<b>3,281</b>	<b>21,591</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,170</b>	<b>976</b>	<b>11,162</b>	<b>3,047</b>	<b>(32,234)</b>	<b>76,650</b>	<b>(3,477)</b>	<b>5,843</b>	<b>(339)</b>	<b>(5,695)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	442	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	42,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(41,558)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,170</b>	<b>\$976</b>	<b>\$11,162</b>	<b>\$3,047</b>	<b>\$(73,792)</b>	<b>\$76,650</b>	<b>\$(3,477)</b>	<b>\$5,843</b>	<b>\$(339)</b>	<b>\$(5,695)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 21 (Nevada)	County Service Area No. 21 (Riverside)	County Service Area No. 21 (San Benito)	County Service Area No. 21 (San Benito)	County Service Area No. 21 (San Benito)	County Service Area No. 21 (San Diego)	County Service Area No. 21 (San Joaquin)	County Service Area No. 21 (San Joaquin)	County Service Area No. 21 (San Luis Obispo)	County Service Area No. 21 (Santa Cruz)
	Streets and Roads - Construction and Maintenance	Lighting and Maintenance	Drainage and Maintenance	Lighting and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Maintenance	Lighting and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$9,364	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	11,556	—	—	—	—	—	7,301	2,289	185,618	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	210	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	84	1,005	268	—	—	4,039	397	—	1,615	414
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	161	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	135,830	—	—	4,985	2,896
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(16)	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>11,624</b>	<b>10,740</b>	<b>268</b>	<b>—</b>	<b>—</b>	<b>139,869</b>	<b>7,698</b>	<b>2,289</b>	<b>192,218</b>	<b>3,310</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	6,732	—
Services and Supplies	14,804	7,320	1,155	1,004	—	16,517	1,738	2,289	64,576	45,749
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	180,615	—
Interest Expense	—	—	—	—	—	—	—	—	3,911	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	707	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>14,804</b>	<b>8,027</b>	<b>1,155</b>	<b>1,004</b>	<b>—</b>	<b>16,517</b>	<b>1,738</b>	<b>2,289</b>	<b>255,834</b>	<b>45,749</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,180)</b>	<b>2,713</b>	<b>(887)</b>	<b>(1,004)</b>	<b>—</b>	<b>123,352</b>	<b>5,960</b>	<b>—</b>	<b>(63,616)</b>	<b>(42,439)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	73,715	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	24,650	1,959	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	26,609	—	1,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>24,650</b>	<b>1,959</b>	<b>(26,609)</b>	<b>—</b>	<b>(1,000)</b>	<b>—</b>	<b>73,715</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,180)</b>	<b>\$2,713</b>	<b>\$23,763</b>	<b>\$955</b>	<b>\$(26,609)</b>	<b>\$123,352</b>	<b>\$4,960</b>	<b>\$—</b>	<b>\$10,099</b>	<b>\$(42,439)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 21 (Stanislaus)	County Service Area No. 22 (Kern)	County Service Area No. 22 (Madera)	County Service Area No. 22 (Nevada)	County Service Area No. 22 (Orange)	County Service Area No. 22 (Riverside)	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Diego)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$20,127	\$1,405	\$—	\$—	\$—	\$1,599
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	22,517	20,706	—	6,748	22,422	15,185	2,133	11,049	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4,272	—	—	73	23	—	—	—	13
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	459	2,162	921	64	535	269	—	—	—	173
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	171	23	—	—	—	16
Other Governmental Agencies	—	—	—	—	—	1,516	—	—	—	—
Charges for Current Services	—	—	240,613	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,029	—	337	273	—	—	—	—	—
<b>Total Revenues</b>	<b>22,976</b>	<b>28,169</b>	<b>241,534</b>	<b>7,149</b>	<b>43,601</b>	<b>18,421</b>	<b>2,133</b>	<b>11,049</b>	<b>—</b>	<b>1,801</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	16,981	39,458	150,760	2,616	37,537	17,220	756	19,048	—	3,395
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	563	—	—	—	1,356	—	—	—	—
<b>Total Expenditures</b>	<b>16,981</b>	<b>40,021</b>	<b>150,760</b>	<b>2,616</b>	<b>37,537</b>	<b>18,576</b>	<b>756</b>	<b>19,048</b>	<b>—</b>	<b>3,395</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,995</b>	<b>(11,852)</b>	<b>90,774</b>	<b>4,533</b>	<b>6,064</b>	<b>(155)</b>	<b>1,377</b>	<b>(7,999)</b>	<b>—</b>	<b>(1,594)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	12,721	—	—
Operating Transfers Out	—	—	—	—	—	—	5,353	—	34,216	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(5,353)</b>	<b>12,721</b>	<b>(34,216)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,995</b>	<b>\$(11,852)</b>	<b>\$90,774</b>	<b>\$4,533</b>	<b>\$6,064</b>	<b>\$(155)</b>	<b>\$(3,976)</b>	<b>\$4,722</b>	<b>\$(34,216)</b>	<b>\$(1,594)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 22 (San Luis Obispo)	County Service Area No. 22 (Santa Cruz)	County Service Area No. 22 (Stanislaus)	County Service Area No. 22 (Yuba)	County Service Area No. 23 (Butte)	County Service Area No. 23 (Kern)	County Service Area No. 23 (Lake)	County Service Area No. 23 (Marin)	County Service Area No. 23 (Monterey)	County Service Area No. 23 (San Benito)
	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$9,952	\$—	\$—	\$—	\$1,472	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	8,398	2,418	—	2,111	438,682	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	23	586	1,631	—	72	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	556	3	150	793	1,726	136	5,591	168	3,266	20
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	(129)	—	—	—	10	—
Other Governmental Agencies	—	—	—	—	10,141	—	—	—	—	—
Charges for Current Services	—	267	—	—	—	—	—	—	10,973	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	62	545,000	—	—	—
<b>Total Revenues</b>	<b>556</b>	<b>270</b>	<b>8,548</b>	<b>3,211</b>	<b>21,713</b>	<b>2,895</b>	<b>990,904</b>	<b>168</b>	<b>15,793</b>	<b>20</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	983	—	—	—	—	—	—	—	—	—
Services and Supplies	197	147	8,786	4,130	—	1,987	403,917	—	2,181	2,884
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	67,755	27	—	—	—	—
<b>Total Expenditures</b>	<b>1,180</b>	<b>147</b>	<b>8,786</b>	<b>4,130</b>	<b>67,755</b>	<b>2,014</b>	<b>403,917</b>	<b>—</b>	<b>2,181</b>	<b>2,884</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(624)</b>	<b>123</b>	<b>(238)</b>	<b>(919)</b>	<b>(46,042)</b>	<b>881</b>	<b>586,987</b>	<b>168</b>	<b>13,612</b>	<b>(2,864)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	7,826
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,826</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(624)</b>	<b>\$123</b>	<b>\$(238)</b>	<b>\$(919)</b>	<b>\$(46,042)</b>	<b>\$881</b>	<b>\$586,987</b>	<b>\$168</b>	<b>\$13,612</b>	<b>\$4,962</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 23 (San Benito)	County Service Area No. 23 (San Diego)	County Service Area No. 23 (San Joaquin)	County Service Area No. 23 (San Joaquin)	County Service Area No. 23 (San Luis Obispo)	County Service Area No. 23 (Santa Cruz)	County Service Area No. 23 (Stanislaus)	County Service Area No. 24 (Butte)	County Service Area No. 24 (Kern)	County Service Area No. 24 (Monterey)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$567	\$—	\$—	\$19,940	\$—	\$—	\$136,136	\$—	\$482
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,320	3,965	—	—	4,396	—	1,649	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4	—	—	(37)	—	—	195	93	27
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	45	24	—	166	109	887	30,595	63	1,365
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	1,089	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	6	—	—	944	—	—	909	—	3
Other Governmental Agencies	—	—	—	—	—	—	—	43,270	—	—
Charges for Current Services	—	5,724	—	—	—	9,939	—	—	—	4,660
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	50	—
<b>Total Revenues</b>	<b>—</b>	<b>6,346</b>	<b>4,344</b>	<b>3,965</b>	<b>21,013</b>	<b>10,048</b>	<b>5,283</b>	<b>212,194</b>	<b>1,855</b>	<b>6,537</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	10,209	—	—	—	—	—
Services and Supplies	152	855	1,687	3,965	21,002	11,915	7,110	—	1,877	137
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	89,813	23	—
<b>Total Expenditures</b>	<b>152</b>	<b>855</b>	<b>1,687</b>	<b>3,965</b>	<b>31,211</b>	<b>11,915</b>	<b>7,110</b>	<b>89,813</b>	<b>1,900</b>	<b>137</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(152)</b>	<b>5,491</b>	<b>2,657</b>	<b>—</b>	<b>(10,198)</b>	<b>(1,867)</b>	<b>(1,827)</b>	<b>122,381</b>	<b>(45)</b>	<b>6,400</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	7,826	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(7,826)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,978)</b>	<b>\$5,491</b>	<b>\$2,657</b>	<b>\$—</b>	<b>\$(10,198)</b>	<b>\$(1,867)</b>	<b>\$(1,827)</b>	<b>\$122,381</b>	<b>\$(45)</b>	<b>\$6,400</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 24 (Nevada)	County Service Area No. 24 (San Benito)	County Service Area No. 24 (San Benito)	County Service Area No. 24 (San Benito)	County Service Area No. 24 (San Diego)	County Service Area No. 24 (San Joaquin)	County Service Area No. 24 (Santa Cruz)	County Service Area No. 24 (Stanislaus)	County Service Area No. 25 (Butte)	County Service Area No. 25 (Kern)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$1,703	\$—	\$—	\$—	\$96,382	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	23,424	4,757	437	3,148	—	20,520	—	7,096	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	13	—	—	—	136	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	353	340	—	—	388	682	710	—	40,200	83
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	11,868	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	17	—	4,388	—	719	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	29,222	—
Charges for Current Services	—	—	—	—	9,691	—	13,811	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(69)	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>23,708</b>	<b>5,097</b>	<b>437</b>	<b>3,148</b>	<b>11,812</b>	<b>21,202</b>	<b>18,909</b>	<b>7,096</b>	<b>178,527</b>	<b>83</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	14,339	4,757	437	80	4,720	2,323	378	10,194	336	1
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	195	24,317	46
<b>Total Expenditures</b>	<b>14,339</b>	<b>4,757</b>	<b>437</b>	<b>80</b>	<b>4,720</b>	<b>2,323</b>	<b>378</b>	<b>10,389</b>	<b>24,653</b>	<b>47</b>
<b>Revenues Over (Under) Expenditures</b>	<b>9,369</b>	<b>340</b>	<b>—</b>	<b>3,068</b>	<b>7,092</b>	<b>18,879</b>	<b>18,531</b>	<b>(3,293)</b>	<b>153,874</b>	<b>36</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	3,715	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	3,715	—	—	5,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>3,715</b>	<b>(3,715)</b>	<b>—</b>	<b>—</b>	<b>(5,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,369</b>	<b>\$4,055</b>	<b>\$(3,715)</b>	<b>\$3,068</b>	<b>\$7,092</b>	<b>\$13,879</b>	<b>\$18,531</b>	<b>\$(3,293)</b>	<b>\$153,874</b>	<b>\$36</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 25 (Marin) Recreation and Park	County Service Area No. 25 (Monterey) Drainage and Maintenance	County Service Area No. 25 (San Benito) Drainage and Maintenance	County Service Area No. 25 (San Benito) Lighting and Maintenance	County Service Area No. 25 (San Benito) Streets and Roads - Construction and Maintenance	County Service Area No. 25 (San Joaquin) Drainage and Maintenance	County Service Area No. 25 (Santa Cruz) Streets and Roads - Construction and Maintenance	County Service Area No. 25 (Kern) Drainage and Maintenance	County Service Area No. 26 (Kern) Lighting and Maintenance	County Service Area No. 26 (Monterey) Lighting and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$29,185	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$1,700
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	440	—	7,297	11,591	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,446	—	—	—	—	—	—	1,658	103
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	41	5,379	580	—	—	171	563	43	768	679
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	198	—	—	—	—	—	—	—	12
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	10,692	—	—	1,919
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	404	—
<b>Total Revenues</b>	<b>41</b>	<b>36,208</b>	<b>580</b>	<b>—</b>	<b>—</b>	<b>611</b>	<b>11,255</b>	<b>7,340</b>	<b>14,421</b>	<b>4,413</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	2,086	2,860	698	—	112	4,863	7,120	16,041	1,667
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	224	—
<b>Total Expenditures</b>	<b>—</b>	<b>2,086</b>	<b>2,860</b>	<b>698</b>	<b>—</b>	<b>112</b>	<b>4,863</b>	<b>7,120</b>	<b>16,265</b>	<b>1,667</b>
<b>Revenues Over (Under) Expenditures</b>	<b>41</b>	<b>34,122</b>	<b>(2,280)</b>	<b>(698)</b>	<b>—</b>	<b>499</b>	<b>6,392</b>	<b>220</b>	<b>(1,844)</b>	<b>2,746</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	4,159	1,721	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	5,880	1,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>4,159</b>	<b>1,721</b>	<b>(5,880)</b>	<b>(1,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$41</b>	<b>\$34,122</b>	<b>\$1,879</b>	<b>\$1,023</b>	<b>\$(5,880)</b>	<b>\$(501)</b>	<b>\$6,392</b>	<b>\$220</b>	<b>\$(1,844)</b>	<b>\$2,746</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 26 (Orange)	County Service Area No. 26 (San Diego)	County Service Area No. 26 (Santa Cruz)	County Service Area No. 26 (Stanislaus)	County Service Area No. 26 (Tuolumne)	County Service Area No. 27 (Butte)	County Service Area No. 27 (Kern)	County Service Area No. 27 (Marin)	County Service Area No. 27 (Riverside)	County Service Area No. 28 (Marin)
	Recreation and Park	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$49,169,702	\$229,748	\$—	\$—	\$—	\$4,014	\$—	\$—	\$22,734	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	172,420	—	—	31,747	30,587	8,917	236,980
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	334,735	—	—	—	—	4	1,919	—	417	—
Licenses, Permits, and Franchises	88,088	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	31,280	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	625,764	4,578	1,747	10,238	248	156	1,481	(1)	1,161	138
Rents, Concessions, and Royalties	6,599,112	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	111,676	—	—	—	—	—	—	—	—	—
State	536,228	—	—	—	—	62	—	—	386	—
Other Governmental Agencies	1,767,785	—	—	—	—	—	—	—	—	—
Charges for Current Services	4,363,991	481,639	34,849	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,509,564	7,606	—	302,006	—	—	908	—	—	—
<b>Total Revenues</b>	<b>65,137,925</b>	<b>723,571</b>	<b>36,596</b>	<b>484,664</b>	<b>248</b>	<b>4,236</b>	<b>36,055</b>	<b>30,586</b>	<b>33,615</b>	<b>237,118</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	21,889,649	—	—	—	—	—	—	—	—	—
Services and Supplies	35,702,526	516,649	12,748	63,283	581	2,652	40,407	291	26,065	2,580
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	1,470,080	—	—	—	—	—	—	—	—	—
Other Expenditures	114,920	244,813	—	—	—	323	503	29,838	2,108	233,348
<b>Total Expenditures</b>	<b>59,177,175</b>	<b>761,462</b>	<b>12,748</b>	<b>63,283</b>	<b>581</b>	<b>2,975</b>	<b>40,910</b>	<b>30,129</b>	<b>28,173</b>	<b>235,928</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,960,750</b>	<b>(37,891)</b>	<b>23,848</b>	<b>421,381</b>	<b>(333)</b>	<b>1,261</b>	<b>(4,855)</b>	<b>457</b>	<b>5,442</b>	<b>1,190</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	76,446	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>76,446</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,037,196</b>	<b>\$(37,891)</b>	<b>\$23,848</b>	<b>\$421,381</b>	<b>\$(333)</b>	<b>\$1,261</b>	<b>\$(4,855)</b>	<b>\$457</b>	<b>\$5,442</b>	<b>\$1,190</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 28 (Placer)	County Service Area No. 28 (Placer)	County Service Area No. 28 (San Benito)	County Service Area No. 28 (San Benito)	County Service Area No. 28 (San Benito)	County Service Area No. 28 (Santa Cruz)	County Service Area No. 28 (Tuolumne)			
	Drainage and Drainage Maintenance	Fire Protection	Health	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,000	\$2,432,676	\$—	\$25,371	\$27,823	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,028,442	1,198,765	347,652	35,496	885,845	—	—	—	—	16,570
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(88)	(1,498)	—	(38)	(25)	—	—	—	—	—
Licenses, Permits, and Franchises	—	28,247	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	215,869	179,139	19,346	7,440	51,982	159	—	—	732	1,480
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	99	109,111	—	249	254	—	—	—	—	—
Other Governmental Agencies	—	946,607	—	—	—	—	—	—	—	—
Charges for Current Services	—	2,876,730	—	—	10,111	—	—	—	30,888	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,131	398,896	—	—	31,071	—	—	—	—	—
<b>Total Revenues</b>	<b>1,259,453</b>	<b>8,168,673</b>	<b>366,998</b>	<b>68,518</b>	<b>1,007,061</b>	<b>159</b>	<b>—</b>	<b>—</b>	<b>31,620</b>	<b>18,050</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	4,877	—	—	17,734	—	—	—	—	—
Services and Supplies	200,942	6,560,541	161,308	37,480	522,132	4,536	844	602	66,550	15,026
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	15,896	—	—	—	—	—	—	—	—
Interest Expense	—	819	—	—	—	—	—	—	—	—
Fixed Assets	—	861,237	—	—	—	—	—	—	—	—
Other Expenditures	3,794	50,259	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>204,736</b>	<b>7,493,629</b>	<b>161,308</b>	<b>37,480</b>	<b>539,866</b>	<b>4,536</b>	<b>844</b>	<b>602</b>	<b>66,550</b>	<b>15,026</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,054,717</b>	<b>675,044</b>	<b>205,690</b>	<b>31,038</b>	<b>467,195</b>	<b>(4,377)</b>	<b>(844)</b>	<b>(602)</b>	<b>(34,930)</b>	<b>3,024</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	6,457	—	4,668	—	—
Operating Transfers Out	—	—	—	—	—	—	11,125	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,457</b>	<b>(11,125)</b>	<b>4,668</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,054,717</b>	<b>\$675,044</b>	<b>\$205,690</b>	<b>\$31,038</b>	<b>\$467,195</b>	<b>\$2,080</b>	<b>\$(11,969)</b>	<b>\$4,066</b>	<b>\$(34,930)</b>	<b>\$3,024</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 29 (Kern)	County Service Area No. 29 (Marin)	County Service Area No. 29 (San Benito)	County Service Area No. 29 (San Bernardino)	County Service Area No. 29 (San Bernardino)	County Service Area No. 29 (San Joaquin)	County Service Area No. 29 (Tuolumne)	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (El Dorado)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service	Drainage and Drainage Maintenance	Pest Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$470,954	\$—	\$—	\$—	\$—	\$322,324
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,200	162,000	—	—	—	8,200	27,230	673,737	12,725	115,613
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	159	—	—	—	27,468	—	—	6,120	77	4,104
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	28	4,110	213	1,000	(9,596)	454	3,722	5,627	230	1,506
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	9,915	—	—	—	—	7,295
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	6,075
Charges for Current Services	—	—	—	—	20,300	—	—	1,819,017	—	25,862
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	36	350	—	—	28,770	—	—	—	—	100
<b>Total Revenues</b>	<b>1,423</b>	<b>166,460</b>	<b>213</b>	<b>1,000</b>	<b>547,811</b>	<b>8,654</b>	<b>30,952</b>	<b>2,504,501</b>	<b>13,032</b>	<b>482,879</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	323,383	—	—	—	—	234,719
Services and Supplies	1,356	244,660	—	—	196,652	3,749	10,891	2,438,459	33,829	132,670
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	4,482	—	—	—	—	92,075
Other Expenditures	18	33,391	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,374</b>	<b>278,051</b>	<b>—</b>	<b>—</b>	<b>524,517</b>	<b>3,749</b>	<b>10,891</b>	<b>2,438,459</b>	<b>33,829</b>	<b>459,464</b>
<b>Revenues Over (Under) Expenditures</b>	<b>49</b>	<b>(111,591)</b>	<b>213</b>	<b>1,000</b>	<b>23,294</b>	<b>4,905</b>	<b>20,061</b>	<b>66,042</b>	<b>(20,797)</b>	<b>23,415</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	61,382	1,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(61,382)</b>	<b>(1,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$49</b>	<b>\$(111,591)</b>	<b>\$213</b>	<b>\$1,000</b>	<b>\$(38,088)</b>	<b>\$3,905</b>	<b>\$20,061</b>	<b>\$66,042</b>	<b>\$(20,797)</b>	<b>\$23,415</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (Kern)	County Service Area No. 3 (Lake)	County Service Area No. 3 (Mariposa)	County Service Area No. 3 (Napa)	County Service Area No. 3 (San Joaquin)	County Service Area No. 3 (San Joaquin)	County Service Area No. 3 (Santa Barbara)	County Service Area No. 3 (Santa Cruz)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$50,955	\$—	\$—	\$—	\$47,344	\$744,702	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	445,720	1,102	—	563,600	392,516	3,745	—	169,100	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,934	124	196	26,100	—	—	56	(235)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	10	1,001	87	3,354	4,469	3,014	86	373	5,725	294
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	696	—	—	—	562	4,904	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	66,628	79,200
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	47	—	100,000	—	—	—	—	—
<b>Total Revenues</b>	<b>10</b>	<b>449,655</b>	<b>1,360</b>	<b>55,201</b>	<b>694,169</b>	<b>395,530</b>	<b>3,831</b>	<b>48,335</b>	<b>990,824</b>	<b>79,494</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	222,100	2,238	28,176	17,302	291,482	8,441	52,468	249,170	72,744
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	162,122	—	—	—	—	—	—	—	—
Interest Expense	—	16,383	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	136,021	—	—	—	—	—
Other Expenditures	—	—	27	—	—	—	(6,940)	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>400,605</b>	<b>2,265</b>	<b>28,176</b>	<b>153,323</b>	<b>291,482</b>	<b>1,501</b>	<b>52,468</b>	<b>249,170</b>	<b>72,744</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10</b>	<b>49,050</b>	<b>(905)</b>	<b>27,025</b>	<b>540,846</b>	<b>104,048</b>	<b>2,330</b>	<b>(4,133)</b>	<b>741,654</b>	<b>6,750</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	60,279	—	—	767,231	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	435,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(435,000)</b>	<b>(60,279)</b>	<b>—</b>	<b>—</b>	<b>(767,231)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$10</b>	<b>\$49,050</b>	<b>\$(905)</b>	<b>\$27,025</b>	<b>\$105,846</b>	<b>\$43,769</b>	<b>\$2,330</b>	<b>\$(4,133)</b>	<b>\$(25,577)</b>	<b>\$6,750</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 3 (Sierra)	County Service Area No. 3 (Siskiyou)	County Service Area No. 3 (Tuolumne)	County Service Area No. 3 (Ventura)	County Service Area No. 30 (Fresno)	County Service Area No. 30 (Kern)	County Service Area No. 30 (Kern)	County Service Area No. 30 (Monterey)	County Service Area No. 30 (San Benito)	County Service Area No. 30 (San Benito)
	Governmental Services	Ambulance Service	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$12,647	\$113,706	\$33,210	\$5,129	\$43	\$—	\$—	\$261	\$—	\$—
Voter Approved Taxes	—	31,331	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	2,080	43,144	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	13	210	17	48	—	108	2,991	13	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(23)	4,889	1,140	653	9	1,278	1,642	380	233	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	182	2,258	462	53	1	—	—	2	—	—
Other Governmental Agencies	400	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	1,350	3,924	—	—	985	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	512	—	—	—	—	—	1,260	—	—	—
<b>Total Revenues</b>	<b>13,731</b>	<b>152,394</b>	<b>34,829</b>	<b>7,233</b>	<b>3,977</b>	<b>3,466</b>	<b>49,037</b>	<b>1,641</b>	<b>233</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	2,666	—	—	—	—	—	—	—
Services and Supplies	12,969	114,234	—	2,559	4,483	90	58,055	16	1,144	223
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	53,637	—	—	—	—	—	—	—	—
Other Expenditures	532	13,699	—	—	—	92	668	—	—	—
<b>Total Expenditures</b>	<b>13,501</b>	<b>181,570</b>	<b>2,666</b>	<b>2,559</b>	<b>4,483</b>	<b>182</b>	<b>58,723</b>	<b>16</b>	<b>1,144</b>	<b>223</b>
<b>Revenues Over (Under) Expenditures</b>	<b>230</b>	<b>(29,176)</b>	<b>32,163</b>	<b>4,674</b>	<b>(506)</b>	<b>3,284</b>	<b>(9,686)</b>	<b>1,625</b>	<b>(911)</b>	<b>(223)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	506	—	—	—	1,368	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	1,739
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>506</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,368</b>	<b>(1,739)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$230</b>	<b>\$(29,176)</b>	<b>\$32,163</b>	<b>\$4,674</b>	<b>\$—</b>	<b>\$3,284</b>	<b>\$(9,686)</b>	<b>\$1,625</b>	<b>\$457</b>	<b>\$(1,962)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 30 (San Benito)	County Service Area No. 30 (San Bernardino)	County Service Area No. 30 (San Diego)	County Service Area No. 30 (San Joaquin)	County Service Area No. 30 (San Joaquin)	County Service Area No. 30 (Santa Cruz)	County Service Area No. 30 (Yuba)	County Service Area No. 31 (Butte)	County Service Area No. 31 (Fresno)	County Service Area No. 31 (Fresno)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$(24,602)	\$3,269	\$—	\$—	\$—	\$—	\$17,122	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	4,177	2,576	—	838	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	70	26	—	—	—	—	27,849	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	45	395	—	—	616	391	481	8,268	4,711
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	2,665	1,518
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	38	33	—	—	—	—	272	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	7,425	—	6,923	168,471	96,004
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>(24,449)</b>	<b>3,723</b>	<b>4,177</b>	<b>2,576</b>	<b>8,041</b>	<b>1,229</b>	<b>52,647</b>	<b>179,404</b>	<b>102,233</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	551	—	—	—	—	—	—	—	—
Services and Supplies	70	3,458	5,222	4,177	2,576	1,168	8	88,222	110,409	62,918
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	801	—	—
<b>Total Expenditures</b>	<b>70</b>	<b>4,009</b>	<b>5,222</b>	<b>4,177</b>	<b>2,576</b>	<b>1,168</b>	<b>8</b>	<b>89,023</b>	<b>110,409</b>	<b>62,918</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(70)</b>	<b>(28,458)</b>	<b>(1,499)</b>	<b>—</b>	<b>—</b>	<b>6,873</b>	<b>1,221</b>	<b>(36,376)</b>	<b>68,995</b>	<b>39,315</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	371	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>371</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$301</b>	<b>\$(28,458)</b>	<b>\$(1,499)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,873</b>	<b>\$1,221</b>	<b>\$(36,376)</b>	<b>\$68,995</b>	<b>\$39,315</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 31 (Fresno)	County Service Area No. 31 (Kern)	County Service Area No. 31 (Marin)	County Service Area No. 31 (Monterey)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Joaquin)	County Service Area No. 31 (San Joaquin)	County Service Area No. 31 (Santa Barbara)
	Resource Conservation	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$304	\$—	\$—	\$—	\$—	\$—	\$14,353
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,828	571,786	—	5,809	5,545	—	3,605	8,372	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	169	—	17	—	—	—	—	—	(15)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,202	155	312	441	64	61	—	—	—	1,369
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	8
State	—	—	—	2	—	—	—	—	—	293
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	26,800	—	—	927	—	—	—	—	—	33,455
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	68	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>29,002</b>	<b>3,220</b>	<b>572,098</b>	<b>1,691</b>	<b>5,873</b>	<b>5,606</b>	<b>—</b>	<b>3,605</b>	<b>8,372</b>	<b>49,463</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6,726	2,125	13,946	17	4,984	4,758	—	3,605	8,372	56,210
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	32	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,726</b>	<b>2,157</b>	<b>13,946</b>	<b>17</b>	<b>4,984</b>	<b>4,758</b>	<b>—</b>	<b>3,605</b>	<b>8,372</b>	<b>56,210</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22,276</b>	<b>1,063</b>	<b>558,152</b>	<b>1,674</b>	<b>889</b>	<b>848</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(6,747)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	554,500	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	3,047	—	—	—
Operating Transfers Out	—	—	—	—	3,047	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(554,500)</b>	<b>—</b>	<b>(3,047)</b>	<b>—</b>	<b>3,047</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$22,276</b>	<b>\$1,063</b>	<b>\$3,652</b>	<b>\$1,674</b>	<b>\$(2,158)</b>	<b>\$848</b>	<b>\$3,047</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(6,747)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 32 (Fresno)	County Service Area No. 32 (Kern)	County Service Area No. 32 (Monterey)	County Service Area No. 32 (Santa Barbara)	County Service Area No. 32 (Santa Cruz)	County Service Area No. 32 (Tuolumne)	County Service Area No. 33 (Butte)	County Service Area No. 33 (Fresno)	County Service Area No. 33 (Fresno)	County Service Area No. 33 (Marin)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Governmental Services	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$2,404	\$—	\$—	\$—	\$4,007	\$2,135	\$8,540	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,351	—	—	—	48,240	—	1,333	5,331	15,300
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	84	177	—	—	—	4	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	15	17	899	—	57	3,674	304	287	1,147	226
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	17	—	—	—	62	32	128	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,639	—	5,505	—	1,837	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	36	—	—	—	—	—	—	—	3,090
<b>Total Revenues</b>	<b>1,654</b>	<b>1,488</b>	<b>9,002</b>	<b>—</b>	<b>1,894</b>	<b>51,914</b>	<b>4,377</b>	<b>3,787</b>	<b>15,146</b>	<b>18,616</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,616	1,400	5,533	—	143	40,004	2,220	3,507	14,029	16,122
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	18	—	—	—	—	323	—	—	4,704
<b>Total Expenditures</b>	<b>1,616</b>	<b>1,418</b>	<b>5,533</b>	<b>—</b>	<b>143</b>	<b>40,004</b>	<b>2,543</b>	<b>3,507</b>	<b>14,029</b>	<b>20,826</b>
<b>Revenues Over (Under) Expenditures</b>	<b>38</b>	<b>70</b>	<b>3,469</b>	<b>—</b>	<b>1,751</b>	<b>11,910</b>	<b>1,834</b>	<b>280</b>	<b>1,117</b>	<b>(2,210)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	26,279,423	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	26,279,424	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	38	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(38)</b>	<b>—</b>	<b>—</b>	<b>(1)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$70</b>	<b>\$3,469</b>	<b>\$(1)</b>	<b>\$1,751</b>	<b>\$11,910</b>	<b>\$1,834</b>	<b>\$280</b>	<b>\$1,117</b>	<b>\$(2,210)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 33 (Monterey)	County Service Area No. 33 (Riverside)	County Service Area No. 33 (San Benito)	County Service Area No. 33 (San Benito)	County Service Area No. 33 (San Benito)	County Service Area No. 33 (Santa Cruz)	County Service Area No. 34 (Butte)	County Service Area No. 34 (Fresno)	County Service Area No. 34 (Kern)	County Service Area No. 34 (Monterey)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,337	\$284	\$—	\$—	\$—	\$—	\$41,407	\$—	\$—	\$1,506
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	15,478	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	63	200	—	—	—	—	26,673	—	1,074	77
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	446	40	389	—	—	(557)	5,832	248	826	237
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	146,191	—	—	—	—
State	9	—	—	—	—	—	762	—	—	9
Other Governmental Agencies	—	8	—	—	—	—	—	—	—	—
Charges for Current Services	996	—	—	—	—	35,884	5,276	64,512	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	236	—	—	—	—	—	—	580	—
<b>Total Revenues</b>	<b>2,851</b>	<b>768</b>	<b>389</b>	<b>—</b>	<b>—</b>	<b>181,518</b>	<b>79,950</b>	<b>64,760</b>	<b>17,958</b>	<b>1,829</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	15,001	3,500	1,938	129	—	159,177	37,825	14,022	22,423	75
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	68	—	—	—	—	1,638	—	288	—
<b>Total Expenditures</b>	<b>15,001</b>	<b>3,568</b>	<b>1,938</b>	<b>129</b>	<b>—</b>	<b>159,177</b>	<b>39,463</b>	<b>14,022</b>	<b>22,711</b>	<b>75</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,150)</b>	<b>(2,800)</b>	<b>(1,549)</b>	<b>(129)</b>	<b>—</b>	<b>22,341</b>	<b>40,487</b>	<b>50,738</b>	<b>(4,753)</b>	<b>1,754</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	2,299	212	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	2,511	—	—	50,738	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>2,299</b>	<b>212</b>	<b>(2,511)</b>	<b>—</b>	<b>—</b>	<b>(50,738)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(12,150)</b>	<b>\$(2,800)</b>	<b>\$750</b>	<b>\$83</b>	<b>\$(2,511)</b>	<b>\$22,341</b>	<b>\$40,487</b>	<b>\$—</b>	<b>\$(4,753)</b>	<b>\$1,754</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 34 (San Benito)	County Service Area No. 34 (San Benito)	County Service Area No. 34 (San Benito)	County Service Area No. 34 (Santa Cruz)	County Service Area No. 34 (Yuba)	County Service Area No. 35 (Fresno)	County Service Area No. 35 (Monterey)	County Service Area No. 35 (San Benito)	County Service Area No. 35 (San Benito)	County Service Area No. 35 (San Benito)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$3,504	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,016	—	—	10,420	571	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	187	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	269	—	—	665	95	62,363	480	87	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	25	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	9,598	—	884,131	5,084	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>269</b>	<b>—</b>	<b>—</b>	<b>10,263</b>	<b>1,111</b>	<b>946,494</b>	<b>9,280</b>	<b>10,507</b>	<b>571</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,642	644	—	164	4,169	533,684	6,316	4,844	514	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	21,181	—	—	—	—
<b>Total Expenditures</b>	<b>2,642</b>	<b>644</b>	<b>—</b>	<b>164</b>	<b>4,169</b>	<b>554,865</b>	<b>6,316</b>	<b>4,844</b>	<b>514</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,373)</b>	<b>(644)</b>	<b>—</b>	<b>10,099</b>	<b>(3,058)</b>	<b>391,629</b>	<b>2,964</b>	<b>5,663</b>	<b>57</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,436	—	236	—	—	—	—	—	906	—
Operating Transfers Out	—	2,672	—	—	—	—	—	—	—	906
<b>Total Other Financing Sources (Uses)</b>	<b>2,436</b>	<b>(2,672)</b>	<b>236</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>906</b>	<b>(906)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$63</b>	<b>\$(3,316)</b>	<b>\$236</b>	<b>\$10,099</b>	<b>\$(3,058)</b>	<b>\$391,629</b>	<b>\$2,964</b>	<b>\$5,663</b>	<b>\$963</b>	<b>\$(906)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 35 (Santa Cruz)	County Service Area No. 36 (Butte)	County Service Area No. 36 (Kern)	County Service Area No. 36 (Riverside)	County Service Area No. 36 (Riverside)	County Service Area No. 36 (San Benito)	County Service Area No. 36 (San Joaquin)	County Service Area No. 36 (Santa Cruz)	County Service Area No. 36 (Tuolumne)	County Service Area No. 36 (Yuba)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Ambulance Service	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$788	\$—	\$644	\$63,786	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	52,307	1,247	123,412	312,025	3,966	—	—	860
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3	5,376	11	1,086	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	121	733	2,270	38	3,726	1	307	1,202	1,040	383
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	(47)	—	11	1,072	—	—	—	—	—
Other Governmental Agencies	—	2,137	—	—	—	—	—	—	—	—
Charges for Current Services	19,404	—	—	—	—	—	—	12,931	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,400	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>19,525</b>	<b>3,614</b>	<b>61,353</b>	<b>1,951</b>	<b>193,082</b>	<b>312,026</b>	<b>4,273</b>	<b>14,133</b>	<b>1,040</b>	<b>1,243</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	45,563	1,152	53,901	2,660	226,423	323,254	2,195	4,280	6,868	8
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	323	682	199	19,699	—	237	—	—	—
<b>Total Expenditures</b>	<b>45,563</b>	<b>1,475</b>	<b>54,583</b>	<b>2,859</b>	<b>246,122</b>	<b>323,254</b>	<b>2,432</b>	<b>4,280</b>	<b>6,868</b>	<b>8</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(26,038)</b>	<b>2,139</b>	<b>6,770</b>	<b>(908)</b>	<b>(53,040)</b>	<b>(11,228)</b>	<b>1,841</b>	<b>9,853</b>	<b>(5,828)</b>	<b>1,235</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	3,500	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,500)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(26,038)</b>	<b>\$2,139</b>	<b>\$6,770</b>	<b>\$(908)</b>	<b>\$(53,040)</b>	<b>\$(11,228)</b>	<b>\$1,659</b>	<b>\$9,853</b>	<b>\$(5,828)</b>	<b>\$1,235</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 37 (Butte)	County Service Area No. 37 (Kern)	County Service Area No. 37 (Monterey)	County Service Area No. 37 (San Joaquin)	County Service Area No. 37 (San Joaquin)	County Service Area No. 37 (Santa Cruz)	County Service Area No. 37 (Tuolumne)	County Service Area No. 37 (Yuba)	County Service Area No. 38 (Kern)	County Service Area No. 38 (Monterey)
	Ambulance Service	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$98,426	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$661
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	23,545	—	727	473	—	9,172	2,884	6,615	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	649	1,279	—	—	—	—	—	—	568	37
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,959	773	275	—	56	517	1,073	289	365	576
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,701	—	—	—	—	—	—	—	—	5
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	884	—	—	10,692	—	—	—	1,123
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	660	—	—	—	—	—	—	202	—
<b>Total Revenues</b>	<b>107,735</b>	<b>26,257</b>	<b>1,159</b>	<b>727</b>	<b>529</b>	<b>11,209</b>	<b>10,245</b>	<b>3,173</b>	<b>7,750</b>	<b>2,402</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	60,000	26,081	12	727	483	15,515	7,735	4,182	5,822	37
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	323	311	—	—	—	—	—	—	101	—
<b>Total Expenditures</b>	<b>60,323</b>	<b>26,392</b>	<b>12</b>	<b>727</b>	<b>483</b>	<b>15,515</b>	<b>7,735</b>	<b>4,182</b>	<b>5,923</b>	<b>37</b>
<b>Revenues Over (Under) Expenditures</b>	<b>47,412</b>	<b>(135)</b>	<b>1,147</b>	<b>—</b>	<b>46</b>	<b>(4,306)</b>	<b>2,510</b>	<b>(1,009)</b>	<b>1,827</b>	<b>2,365</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	500	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(500)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$47,412</b>	<b>\$(135)</b>	<b>\$1,147</b>	<b>\$(500)</b>	<b>\$46</b>	<b>\$(4,306)</b>	<b>\$2,510</b>	<b>\$(1,009)</b>	<b>\$1,827</b>	<b>\$2,365</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 38 (Riverside)	County Service Area No. 38 (San Diego)	County Service Area No. 38 (Santa Cruz)	County Service Area No. 38 (Yuba)	County Service Area No. 39 (Kern)	County Service Area No. 39 (San Diego)	County Service Area No. 39 (Santa Cruz)	County Service Area No. 39 (Yuba)	County Service Area No. 4 (Butte)	County Service Area No. 4 (Calaveras)
	Fire Protection	Streets and Roads - Construction and Maintenance	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$53,351	\$7,311	\$1,753,442	\$—	\$—	\$2,721	\$—	\$—	\$120,871	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	85,420	—	—	13,401	14,147	—	—	2,667	—	61,899
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	903	56	2,942	—	11	20	—	—	135	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,702	661	1,705	2,525	(8)	112	16	43	21,259	3,009
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	891	72	15,183	—	—	27	—	—	1,941	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	30,000	—	—	—	25,000	—	—	—	—	—
<b>Total Revenues</b>	<b>176,267</b>	<b>8,100</b>	<b>1,773,272</b>	<b>15,926</b>	<b>39,150</b>	<b>2,880</b>	<b>16</b>	<b>2,710</b>	<b>144,206</b>	<b>64,908</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	450	9,770	1,773,272	8	16,779	3,728	135	3,574	7,334	52,985
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	112,246	—	—	—	229	—	—	—	67,799	—
<b>Total Expenditures</b>	<b>112,696</b>	<b>9,770</b>	<b>1,773,272</b>	<b>8</b>	<b>17,008</b>	<b>3,728</b>	<b>135</b>	<b>3,574</b>	<b>75,133</b>	<b>52,985</b>
<b>Revenues Over (Under) Expenditures</b>	<b>63,571</b>	<b>(1,670)</b>	<b>—</b>	<b>15,918</b>	<b>22,142</b>	<b>(848)</b>	<b>(119)</b>	<b>(864)</b>	<b>69,073</b>	<b>11,923</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	1	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$63,571</b>	<b>\$(1,670)</b>	<b>\$—</b>	<b>\$15,918</b>	<b>\$22,142</b>	<b>\$(848)</b>	<b>\$(119)</b>	<b>\$(864)</b>	<b>\$69,073</b>	<b>\$11,923</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 4 (Humboldt)	County Service Area No. 4 (Kern)	County Service Area No. 4 (Napa)	County Service Area No. 4 (Sacramento)	County Service Area No. 4 (San Benito)	County Service Area No. 4 (San Joaquin)	County Service Area No. 4 (Santa Barbara)	County Service Area No. 4 (Santa Cruz)	County Service Area No. 4 (Sierra)	County Service Area No. 4 (Siskiyou)
	Fire Protection	Lighting and Lighting Maintenance	Governmental Services	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Fire Protection	Governmental Services	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$33,833	\$1,052	\$14,527	\$34,478	\$558,612	\$6,757	\$1,608
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	123,178	5,170	446,340	—	—	—	—	—	—	138,234
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,389	228	—	1,323	—	15	(4)	897	6	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	180	1,999	1,371	99	430	647	8,467	56	2,959
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	300
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	1,685	—	—
State	—	—	—	476	11	165	226	4,774	76	17,217
Other Governmental Agencies	—	—	—	2,125	—	111	—	—	—	—
Charges for Current Services	—	—	—	50,465	—	—	—	401,482	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	159	—	15,848	—	—	—	—	—	651
<b>Total Revenues</b>	<b>127,567</b>	<b>5,737</b>	<b>448,339</b>	<b>105,441</b>	<b>1,162</b>	<b>15,248</b>	<b>35,347</b>	<b>975,917</b>	<b>6,895</b>	<b>160,969</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	48,850	—	11,031
Services and Supplies	—	6,896	3,930	96,122	461	57,930	3,000	851,983	1,023	115,362
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	5,994	—	—	—	—	—	—
Interest Expense	—	—	—	3,009	—	—	—	—	—	—
Fixed Assets	—	—	—	18,337	—	—	—	187,571	—	838
Other Expenditures	185,431	82	—	2,338	—	—	—	—	472	42,568
<b>Total Expenditures</b>	<b>185,431</b>	<b>6,978</b>	<b>3,930</b>	<b>125,800</b>	<b>461</b>	<b>57,930</b>	<b>3,000</b>	<b>1,088,404</b>	<b>1,495</b>	<b>169,799</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(57,864)</b>	<b>(1,241)</b>	<b>444,409</b>	<b>(20,359)</b>	<b>701</b>	<b>(42,682)</b>	<b>32,347</b>	<b>(112,487)</b>	<b>5,400</b>	<b>(8,830)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	413,483	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(413,483)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(57,864)</b>	<b>\$(1,241)</b>	<b>\$30,926</b>	<b>\$(20,359)</b>	<b>\$701</b>	<b>\$(42,682)</b>	<b>\$32,347</b>	<b>\$(112,487)</b>	<b>\$5,400</b>	<b>\$(8,830)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 4 (Stanislaus)	County Service Area No. 4 (Tuolumne)	County Service Area No. 4 (Ventura)	County Service Area No. 4 (Ventura)	County Service Area No. 4 (Ventura)	County Service Area No. 4 (Yuba)	County Service Area No. 40 (Kern)	County Service Area No. 40 (San Bernardino)	County Service Area No. 40 (Santa Cruz)	County Service Area No. 40 (Sonoma)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service	Television Translator Station Facilities	Streets and Roads - Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$360	\$125,256	\$74,897	\$353,994	\$(2,083)	\$—	\$292,059	\$—	\$2,738,025
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,590	—	—	—	—	1,868	198,242	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1	—	—	3,710	—	—	6,353	—	5,481
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	663
<b>Revenue From Use of Money and Property</b>										
Interest Income	995	—	—	—	20,254	420	500	7,706	65	30,830
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	21,657	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	5	1,315	787	3,656	(24)	—	3,504	—	36,720
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	48,255
Charges for Current Services	—	—	—	—	92,456	—	—	—	3,614	863,645
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	1,810	—	—	1,367	—	252,878
<b>Total Revenues</b>	<b>5,585</b>	<b>366</b>	<b>126,571</b>	<b>75,684</b>	<b>475,880</b>	<b>181</b>	<b>198,742</b>	<b>332,646</b>	<b>3,679</b>	<b>3,976,497</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	129,049	—	1,909,333
Services and Supplies	10,574	11	126,571	75,684	389,703	33,112	95	118,522	12,171	2,465,145
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	39,632
Interest Expense	—	—	—	—	—	—	—	—	—	17,688
Fixed Assets	—	—	—	—	—	—	—	12,132	—	42,792
Other Expenditures	—	—	—	—	—	—	938	—	—	—
<b>Total Expenditures</b>	<b>10,574</b>	<b>11</b>	<b>126,571</b>	<b>75,684</b>	<b>389,703</b>	<b>33,112</b>	<b>1,033</b>	<b>259,703</b>	<b>12,171</b>	<b>4,474,590</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,989)</b>	<b>355</b>	<b>—</b>	<b>—</b>	<b>86,177</b>	<b>(32,931)</b>	<b>197,709</b>	<b>72,943</b>	<b>(8,492)</b>	<b>(498,093)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	197,828
Other Financing (Uses)	—	—	—	—	—	—	72,634	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(72,634)</b>	<b>—</b>	<b>—</b>	<b>197,828</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,989)</b>	<b>\$355</b>	<b>\$—</b>	<b>\$—</b>	<b>\$86,177</b>	<b>\$(32,931)</b>	<b>\$125,075</b>	<b>\$72,943</b>	<b>\$(8,492)</b>	<b>\$(300,265)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 40 (Yuba)	County Service Area No. 41 (Monterey)	County Service Area No. 41 (Riverside)	County Service Area No. 41 (San Joaquin)	County Service Area No. 41 (San Joaquin)	County Service Area No. 41 (Santa Barbara)	County Service Area No. 41 (Santa Cruz)	County Service Area No. 41 (Sonoma)	County Service Area No. 41 (Sonoma)	County Service Area No. 41 (Tuolumne)
	Streets and Roads - Construction and Maintenance	Drainage and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$6,965	\$98,486	\$—	\$—	\$—	\$—	\$35,490	\$116,548	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	3,942	—	30,507	(10,928)	(1,353)	—	—	51,936	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	580	1,821	—	—	—	—	401	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,510	1,040	14,965	464	—	788	601	2,602	2,637	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	47	1,662	—	—	—	—	617	1,293	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	23,963	—
Charges for Current Services	—	10,393	—	—	—	23,704	23,195	1,500	1,194	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>5,452</b>	<b>19,025</b>	<b>147,441</b>	<b>(10,464)</b>	<b>(1,353)</b>	<b>24,492</b>	<b>23,796</b>	<b>92,546</b>	<b>145,635</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	8	12,288	5,352	618	(1,353)	—	19,989	107,410	143,727	498
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	14,660	—
Other Expenditures	—	—	71,462	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>8</b>	<b>12,288</b>	<b>76,814</b>	<b>618</b>	<b>(1,353)</b>	<b>—</b>	<b>19,989</b>	<b>107,410</b>	<b>158,387</b>	<b>498</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,444</b>	<b>6,737</b>	<b>70,627</b>	<b>(11,082)</b>	<b>—</b>	<b>24,492</b>	<b>3,807</b>	<b>(14,864)</b>	<b>(12,752)</b>	<b>(498)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	2,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,444</b>	<b>\$6,737</b>	<b>\$70,627</b>	<b>\$(13,082)</b>	<b>\$—</b>	<b>\$24,492</b>	<b>\$3,807</b>	<b>\$(14,864)</b>	<b>\$(12,752)</b>	<b>\$(498)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 42 (San Benito)	County Service Area No. 42 (San Benito)	County Service Area No. 42 (San Benito)	County Service Area No. 42 (San Bernardino)	County Service Area No. 42 (San Joaquin)	County Service Area No. 42 (Santa Cruz)	County Service Area No. 42 (Yuba)	County Service Area No. 43 (Fresno)	County Service Area No. 43 (Fresno)	County Service Area No. 43 (Kern)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$29,101	\$—	\$—	\$—	\$714	\$2,143	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	3,850	—	1,536	—	—	35,317
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	111	—	—	—	—	—	2,156
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	—	—	184	189	310	99	298	1,851
Rents, Concessions, and Royalties	—	—	—	2,319	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	80,361	—	—	—	10	30	—
Other Governmental Agencies	—	—	—	10,000	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	4,465	—	10,424	31,273	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	30	—	—	—	—	—	870
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>121,922</b>	<b>4,034</b>	<b>4,654</b>	<b>1,846</b>	<b>11,247</b>	<b>33,744</b>	<b>40,194</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	15,843	—	—	—	—	—	—
Services and Supplies	9,754	755	—	20,025	4,695	171	34	11,681	35,043	32,472
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	36,730	481	—	—	—	—	412
<b>Total Expenditures</b>	<b>9,754</b>	<b>755</b>	<b>—</b>	<b>72,598</b>	<b>5,176</b>	<b>171</b>	<b>34</b>	<b>11,681</b>	<b>35,043</b>	<b>32,884</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,754)</b>	<b>(755)</b>	<b>—</b>	<b>49,324</b>	<b>(1,142)</b>	<b>4,483</b>	<b>1,812</b>	<b>(434)</b>	<b>(1,299)</b>	<b>7,310</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	5,399	830	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	6,229	53,210	1,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>5,399</b>	<b>830</b>	<b>(6,229)</b>	<b>(53,210)</b>	<b>(1,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,355)</b>	<b>\$75</b>	<b>\$(6,229)</b>	<b>\$(3,886)</b>	<b>\$(2,142)</b>	<b>\$4,483</b>	<b>\$1,812</b>	<b>\$(434)</b>	<b>\$(1,299)</b>	<b>\$7,310</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 43 (Riverside)	County Service Area No. 43 (San Joaquin)	County Service Area No. 43 (San Joaquin)	County Service Area No. 43 (Santa Cruz)	County Service Area No. 43 (Tuolumne)	County Service Area No. 43 (Yuba)	County Service Area No. 44 (Fresno)	County Service Area No. 44 (Kern)	County Service Area No. 44 (Monterey)	County Service Area No. 44 (San Joaquin)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$20,648	\$—	\$—	\$—	\$—	\$—	\$9,645	\$—	\$2,584	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	6,102	613	1,149	—	15,820	403	338	16,082	—	306,315
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	465	—	—	—	—	—	—	2,339	130	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	119	—	—	94	1,318	78	1,815	1,378	988	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	356	—	—	—	—	—	152	—	17	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	8,192	—	—	—	—	2,706	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	474	—	740,000
<b>Total Revenues</b>	<b>27,690</b>	<b>613</b>	<b>1,149</b>	<b>8,286</b>	<b>17,138</b>	<b>481</b>	<b>11,950</b>	<b>20,273</b>	<b>6,425</b>	<b>1,046,315</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	11,292	613	1,149	8,128	14,838	844	6,502	16,046	2,244	306,315
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,877	—	—	—	—	—	—	224	—	—
<b>Total Expenditures</b>	<b>13,169</b>	<b>613</b>	<b>1,149</b>	<b>8,128</b>	<b>14,838</b>	<b>844</b>	<b>6,502</b>	<b>16,270</b>	<b>2,244</b>	<b>306,315</b>
<b>Revenues Over (Under) Expenditures</b>	<b>14,521</b>	<b>—</b>	<b>—</b>	<b>158</b>	<b>2,300</b>	<b>(363)</b>	<b>5,448</b>	<b>4,003</b>	<b>4,181</b>	<b>740,000</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,521</b>	<b>\$—</b>	<b>\$—</b>	<b>\$158</b>	<b>\$2,300</b>	<b>\$(363)</b>	<b>\$5,448</b>	<b>\$4,003</b>	<b>\$4,181</b>	<b>\$740,000</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 44 (San Joaquin)	County Service Area No. 44 (Santa Cruz)	County Service Area No. 44 (Yuba)	County Service Area No. 45 (Kern)	County Service Area No. 45 (Monterey)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$9,029	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	8,724	—	2,638	1,890	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	241	536	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	76	454	150	3,657	—	—	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	62	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	13,601	—	—	35,748	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	66	—	—	—	—	—	—
<b>Total Revenues</b>	<b>8,724</b>	<b>13,677</b>	<b>3,092</b>	<b>2,347</b>	<b>49,032</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	8,724	11,850	8	2,356	30,426	—	19,892	—	—	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	32	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>8,724</b>	<b>11,850</b>	<b>8</b>	<b>2,388</b>	<b>30,426</b>	<b>—</b>	<b>19,892</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>1,827</b>	<b>3,084</b>	<b>(41)</b>	<b>18,606</b>	<b>—</b>	<b>(19,892)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	18,712	133,146	8,315	—
Operating Transfers Out	—	—	—	—	—	20,678	—	—	—	5,970
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(20,678)</b>	<b>18,712</b>	<b>133,146</b>	<b>8,315</b>	<b>(5,970)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$1,827</b>	<b>\$3,084</b>	<b>\$(41)</b>	<b>\$18,606</b>	<b>\$(20,678)</b>	<b>\$(1,180)</b>	<b>\$133,146</b>	<b>\$8,315</b>	<b>\$(5,970)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 45 (San Diego)	County Service Area No. 45 (San Joaquin)	County Service Area No. 45 (Yuba)	County Service Area No. 46 (San Benito)	County Service Area No. 46 (San Benito)	County Service Area No. 46 (San Benito)	County Service Area No. 46 (San Diego)	County Service Area No. 46 (San Joaquin)	County Service Area No. 46 (San Joaquin)	County Service Area No. 46 (Santa Cruz)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,372	\$—	\$—	\$—	\$—	\$—	\$3,494	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,900	1,737	—	—	—	—	3,582	450	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	11	—	—	—	—	—	27	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	380	83	206	130	204	130	441	—	4	148
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	14	—	—	—	—	—	35	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	9,305	—	—	—	—	—	3,093	—	—	9,900
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>11,082</b>	<b>4,983</b>	<b>1,943</b>	<b>130</b>	<b>204</b>	<b>130</b>	<b>7,090</b>	<b>3,582</b>	<b>454</b>	<b>10,048</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,839	4,214	8	4,878	4,358	3,862	6,058	3,582	37	2,225
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,839</b>	<b>4,214</b>	<b>8</b>	<b>4,878</b>	<b>4,358</b>	<b>3,862</b>	<b>6,058</b>	<b>3,582</b>	<b>37</b>	<b>2,225</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,243</b>	<b>769</b>	<b>1,935</b>	<b>(4,748)</b>	<b>(4,154)</b>	<b>(3,732)</b>	<b>1,032</b>	<b>—</b>	<b>417</b>	<b>7,823</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,243</b>	<b>\$769</b>	<b>\$1,935</b>	<b>\$(4,748)</b>	<b>\$(4,154)</b>	<b>\$(3,732)</b>	<b>\$1,032</b>	<b>\$—</b>	<b>\$417</b>	<b>\$7,823</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 46 (Yuba)	County Service Area No. 47 (Butte)	County Service Area No. 47 (Kern)	County Service Area No. 47 (Monterey)	County Service Area No. 47 (Riverside)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,974	\$—	\$12,251	\$9,153	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,572	—	10,507	—	—	—	—	—	—	990
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3	262	615	197	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	388	757	511	2,236	771	26	—	9	—	240
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	46	—	83	152	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	5,786	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	274	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,960</b>	<b>3,780</b>	<b>11,554</b>	<b>20,971</b>	<b>10,273</b>	<b>26</b>	<b>—</b>	<b>9</b>	<b>—</b>	<b>1,230</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,405	156	8,780	9,340	2,658	7,915	3,673	3,072	—	410
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	4,200	128	—	673	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,405</b>	<b>4,356</b>	<b>8,908</b>	<b>9,340</b>	<b>3,331</b>	<b>7,915</b>	<b>3,673</b>	<b>3,072</b>	<b>—</b>	<b>410</b>
<b>Revenues Over (Under) Expenditures</b>	<b>555</b>	<b>(576)</b>	<b>2,646</b>	<b>11,631</b>	<b>6,942</b>	<b>(7,889)</b>	<b>(3,673)</b>	<b>(3,063)</b>	<b>—</b>	<b>820</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	8,098	1,453	10,146	12	—
Operating Transfers Out	—	—	—	—	—	—	—	—	19,697	1,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,098</b>	<b>1,453</b>	<b>10,146</b>	<b>(19,685)</b>	<b>(1,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$555</b>	<b>\$(576)</b>	<b>\$2,646</b>	<b>\$11,631</b>	<b>\$6,942</b>	<b>\$209</b>	<b>\$(2,220)</b>	<b>\$7,083</b>	<b>\$(19,685)</b>	<b>\$(180)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 47 (Santa Cruz)	County Service Area No. 47 (Tuolumne)	County Service Area No. 48 (San Benito)	County Service Area No. 48 (San Benito)	County Service Area No. 48 (San Joaquin)	County Service Area No. 48 (San Joaquin)	County Service Area No. 48 (Santa Cruz)	County Service Area No. 48 (Tuolumne)	County Service Area No. 48 (Yuba)	County Service Area No. 49 (San Benito)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	36,068	—	—	21,746	9,920	—	24,731	12,678	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	178	281	222	—	186	191	1,012	2,241	1,347	1
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	10,494	—	—	—	—	—	963,430	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>10,672</b>	<b>36,349</b>	<b>222</b>	<b>—</b>	<b>21,932</b>	<b>10,111</b>	<b>964,442</b>	<b>26,972</b>	<b>14,025</b>	<b>1</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	5,117	1,932	2,272	—	27,265	6,203	500	22,813	2,257	3,182
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	950,915	—	—	—
<b>Total Expenditures</b>	<b>5,117</b>	<b>1,932</b>	<b>2,272</b>	<b>—</b>	<b>27,265</b>	<b>6,203</b>	<b>951,415</b>	<b>22,813</b>	<b>2,257</b>	<b>3,182</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,555</b>	<b>34,417</b>	<b>(2,050)</b>	<b>—</b>	<b>(5,333)</b>	<b>3,908</b>	<b>13,027</b>	<b>4,159</b>	<b>11,768</b>	<b>(3,181)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	3,295	—	—	—	—	—	—	7,458
Operating Transfers Out	—	—	—	3,295	—	2,334	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>3,295</b>	<b>(3,295)</b>	<b>—</b>	<b>(2,334)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,458</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,555</b>	<b>\$34,417</b>	<b>\$1,245</b>	<b>\$(3,295)</b>	<b>\$(5,333)</b>	<b>\$1,574</b>	<b>\$13,027</b>	<b>\$4,159</b>	<b>\$11,768</b>	<b>\$4,277</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 49 (San Benito)	County Service Area No. 49 (San Benito)	County Service Area No. 49 (San Diego)	County Service Area No. 49 (San Joaquin)	County Service Area No. 49 (Tuolumne)	County Service Area No. 5 (El Dorado)	County Service Area No. 5 (Fresno)	County Service Area No. 5 (Kern)	County Service Area No. 5 (Madera)	County Service Area No. 5 (Mono)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$40,756	\$496	\$—	\$5,351	\$40,941
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	10,160	7,946	333	—	3,746	—	123
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	27	—	710	48	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	364	195	515	1,362	(2)	295	702	19,050
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	438	7	—	129	115
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	7,355	—	—	—	3,916	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	141	—	—
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>7,719</b>	<b>10,355</b>	<b>8,461</b>	<b>42,916</b>	<b>4,417</b>	<b>4,892</b>	<b>6,230</b>	<b>60,229</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	—	4,478	8,281	3,380	924	2,100	4,176	12,939	6,666
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	41	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>4,478</b>	<b>8,281</b>	<b>3,380</b>	<b>924</b>	<b>2,100</b>	<b>4,217</b>	<b>12,939</b>	<b>6,666</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>—</b>	<b>3,241</b>	<b>2,074</b>	<b>5,081</b>	<b>41,992</b>	<b>2,317</b>	<b>675</b>	<b>(6,709)</b>	<b>53,563</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	113	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	7,571	—	500	—	—	2,317	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>113</b>	<b>(7,571)</b>	<b>—</b>	<b>(500)</b>	<b>—</b>	<b>—</b>	<b>(2,317)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$113</b>	<b>\$(7,571)</b>	<b>\$3,241</b>	<b>\$1,574</b>	<b>\$5,081</b>	<b>\$41,992</b>	<b>\$—</b>	<b>\$675</b>	<b>\$(6,709)</b>	<b>\$53,563</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 5 (San Benito)	County Service Area No. 5 (San Joaquin)	County Service Area No. 5 (Santa Barbara)	County Service Area No. 5 (Sierra)	County Service Area No. 5 (Sierra)	County Service Area No. 5 (Stanislaus)	County Service Area No. 5 (Tuolumne)	County Service Area No. 5 (Yuba)	County Service Area No. 50 (Fresno)	County Service Area No. 50 (Monterey)
	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Fire Protection	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$9,911	\$18,324	\$95,722	\$57,565	\$60,885	\$—	\$7,235	\$—	\$—	\$729
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	6,670	—	29,953	78,561	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	19	16	58	61	—	4	—	—	42
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	965	143	837	2,850	3,014	1,476	—	3,241	829	8,632
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	34	—	—	—	—	—	—	—
State	106	221	632	681	721	—	104	—	7,521	5
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	111,271
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	75	—
<b>Total Revenues</b>	<b>10,982</b>	<b>18,707</b>	<b>97,241</b>	<b>61,154</b>	<b>64,681</b>	<b>8,146</b>	<b>7,343</b>	<b>33,194</b>	<b>86,986</b>	<b>120,679</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,316	17,999	29,634	29,320	27,500	11,195	9,269	19,498	92,408	20,039
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,316</b>	<b>17,999</b>	<b>29,634</b>	<b>29,320</b>	<b>27,500</b>	<b>11,195</b>	<b>9,269</b>	<b>19,498</b>	<b>92,408</b>	<b>20,039</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,666</b>	<b>708</b>	<b>67,607</b>	<b>31,834</b>	<b>37,181</b>	<b>(3,049)</b>	<b>(1,926)</b>	<b>13,696</b>	<b>(5,422)</b>	<b>100,640</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	82,000	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	75,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(82,000)</b>	<b>(75,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,666</b>	<b>\$708</b>	<b>\$(14,393)</b>	<b>\$(43,166)</b>	<b>\$37,181</b>	<b>\$(3,049)</b>	<b>\$(1,926)</b>	<b>\$13,696</b>	<b>\$(5,422)</b>	<b>\$100,640</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Diego)	County Service Area No. 50 (San Joaquin)	County Service Area No. 50 (San Joaquin)	County Service Area No. 50 (Santa Cruz)	County Service Area No. 51 (Monterey)	County Service Area No. 51 (Riverside)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$5,872	\$—	\$—	\$—	\$8,523	\$1,253
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	18	30,919	—	—	4,548
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	50	—	—	—	438	12
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	—	—	1,205	—	18	474	1,259	58
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	59	—	—	—	58	12
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	15,246	4,967	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	253
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,186</b>	<b>18</b>	<b>30,937</b>	<b>15,720</b>	<b>15,245</b>	<b>6,136</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	5,594
Services and Supplies	4,074	1,600	21	39	3,761	18	1,715	22,609	5,306	12,590
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	2,116
<b>Total Expenditures</b>	<b>4,074</b>	<b>1,600</b>	<b>21</b>	<b>39</b>	<b>3,761</b>	<b>18</b>	<b>1,715</b>	<b>22,609</b>	<b>5,306</b>	<b>20,300</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,074)</b>	<b>(1,600)</b>	<b>(21)</b>	<b>(39)</b>	<b>3,425</b>	<b>—</b>	<b>29,222</b>	<b>(6,889)</b>	<b>9,939</b>	<b>(14,164)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,074)</b>	<b>\$(1,600)</b>	<b>\$(21)</b>	<b>\$(39)</b>	<b>\$3,425</b>	<b>\$—</b>	<b>\$29,222</b>	<b>\$(6,889)</b>	<b>\$9,939</b>	<b>\$(14,164)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 51 (Riverside)	County Service Area No. 51 (San Benito)	County Service Area No. 51 (San Joaquin)	County Service Area No. 51 (San Joaquin)	County Service Area No. 51 (Santa Cruz)	County Service Area No. 51 (Tuolumne)	County Service Area No. 52 (Kern)	County Service Area No. 52 (Monterey)	County Service Area No. 52 (San Joaquin)	County Service Area No. 52 (San Joaquin)
	Recreation and Park	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$24,802	\$—	\$—	\$—	\$—	\$—	\$—	\$2,572	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	90,045	—	364	676	—	10,275	13,217	—	372	2,165
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	243	—	—	—	—	—	479	131	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,148	109	50	—	(751)	419	978	1,833	—	132
Rents, Concessions, and Royalties	529	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	173,747	—	—	—	—	—
State	245	—	—	—	109	—	—	18	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	90,738	—	—	—	20,034	—	—	1,570	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,039	—	—	—	—	—	495	—	—	—
<b>Total Revenues</b>	<b>212,789</b>	<b>109</b>	<b>414</b>	<b>676</b>	<b>193,139</b>	<b>10,694</b>	<b>15,169</b>	<b>6,124</b>	<b>372</b>	<b>2,297</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	110,767	—	—	—	—	—	—	—	—	—
Services and Supplies	105,829	1,048	31	676	211,254	7,658	20,802	170	372	102
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	41,901	—	—	—	—	—	339	—	—	—
<b>Total Expenditures</b>	<b>258,497</b>	<b>1,048</b>	<b>31</b>	<b>676</b>	<b>211,254</b>	<b>7,658</b>	<b>21,141</b>	<b>170</b>	<b>372</b>	<b>102</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(45,708)</b>	<b>(939)</b>	<b>383</b>	<b>—</b>	<b>(18,115)</b>	<b>3,036</b>	<b>(5,972)</b>	<b>5,954</b>	<b>—</b>	<b>2,195</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	200	—	—	—	—	—	—	200
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(200)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(200)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(45,708)</b>	<b>\$(939)</b>	<b>\$183</b>	<b>\$—</b>	<b>\$(18,115)</b>	<b>\$3,036</b>	<b>\$(5,972)</b>	<b>\$5,954</b>	<b>\$—</b>	<b>\$1,995</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 52 (Santa Cruz)	County Service Area No. 52 (Tuolumne)	County Service Area No. 52 (Yuba)	County Service Area No. 53 (Kern)	County Service Area No. 53 (Monterey)	County Service Area No. 53 (Riverside)	County Service Area No. 53 (San Benito)			
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$3,358	\$287	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	283,718	2,746	—	3,771	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(15,979)	268	165	6	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	32	—	8,411	268	2,736	119	217	—	48	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	23	5	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,168	—	—	—	3,015	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,691	118	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,200</b>	<b>—</b>	<b>277,841</b>	<b>3,400</b>	<b>9,297</b>	<b>4,188</b>	<b>217</b>	<b>—</b>	<b>48</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	168	73	195,599	3,787	220	1,727	3,051	1,391	1,595	132
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	73	—	309	—	—	—	—
<b>Total Expenditures</b>	<b>168</b>	<b>73</b>	<b>195,599</b>	<b>3,860</b>	<b>220</b>	<b>2,036</b>	<b>3,051</b>	<b>1,391</b>	<b>1,595</b>	<b>132</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,032</b>	<b>(73)</b>	<b>82,242</b>	<b>(460)</b>	<b>9,077</b>	<b>2,152</b>	<b>(2,834)</b>	<b>(1,391)</b>	<b>(1,547)</b>	<b>(132)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	1,995	10	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	2,005
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,995</b>	<b>10</b>	<b>—</b>	<b>(2,005)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,032</b>	<b>\$(73)</b>	<b>\$82,242</b>	<b>\$(460)</b>	<b>\$9,077</b>	<b>\$2,152</b>	<b>\$(839)</b>	<b>\$(1,381)</b>	<b>\$(1,547)</b>	<b>\$(2,137)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 53 (San Bernardino)	County Service Area No. 53 (San Diego)	County Service Area No. 53 (Santa Cruz)	County Service Area No. 53 (Tuolumne)	County Service Area No. 53 (Yuba)	County Service Area No. 54 (Kern)	County Service Area No. 54 (Monterey)	County Service Area No. 54 (San Benito)	County Service Area No. 54 (San Bernardino)	County Service Area No. 54 (San Diego)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Pest Control	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$(15,023)	\$15,319	\$—	\$—	\$—	\$—	\$785	\$—	\$39,883	\$3,097
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	23,503	899	9,925	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	212	123	—	—	—	235	51	—	849	22
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	341	2,248	13,318	2,940	203	375	262	57	264	1,065
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	111	154	—	—	—	—	6	—	454	31
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	1,242,089	—	—	—	290	—	—	16,635
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	352	—	—	—	—
<b>Total Revenues</b>	<b>(14,359)</b>	<b>17,844</b>	<b>1,255,407</b>	<b>26,443</b>	<b>1,102</b>	<b>10,887</b>	<b>1,394</b>	<b>57</b>	<b>41,450</b>	<b>20,850</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,260	—	—	—	—	—	—	—	5,154	—
Services and Supplies	3,776	4,654	51,388	4,923	8	13,125	13	1,268	31,557	18,918
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	169	—	—	—	—
<b>Total Expenditures</b>	<b>5,036</b>	<b>4,654</b>	<b>51,388</b>	<b>4,923</b>	<b>8</b>	<b>13,294</b>	<b>13</b>	<b>1,268</b>	<b>36,711</b>	<b>18,918</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(19,395)</b>	<b>13,190</b>	<b>1,204,019</b>	<b>21,520</b>	<b>1,094</b>	<b>(2,407)</b>	<b>1,381</b>	<b>(1,211)</b>	<b>4,739</b>	<b>1,932</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	59,500	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	889,949	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	1,760	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>59,500</b>	<b>—</b>	<b>(889,949)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,760)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$40,105</b>	<b>\$13,190</b>	<b>\$314,070</b>	<b>\$21,520</b>	<b>\$1,094</b>	<b>\$(2,407)</b>	<b>\$1,381</b>	<b>\$(2,971)</b>	<b>\$4,739</b>	<b>\$1,932</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 54 (San Joaquin)	County Service Area No. 54 (Yuba)	County Service Area No. 55 (Kern)	County Service Area No. 55 (Monterey)	County Service Area No. 55 (San Diego)	County Service Area No. 55 (San Joaquin)	County Service Area No. 55 (San Joaquin)	County Service Area No. 55 (Santa Cruz)	County Service Area No. 55 (Yuba)	County Service Area No. 56 (Kern)
	Flood Control and Water Conservation	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$5,692	\$26,734	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	571,664	1,298	2,880	—	—	1,490	6,545	—	233	2,166
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	38	283	203	—	—	—	—	306
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13,060	319	70	1,397	1,461	51	90	357	40	260
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	39	266	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,870	—	—	—	25,268	—	—	15,603	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,925	—	74	—	—	—	—	—	—	180
<b>Total Revenues</b>	<b>589,519</b>	<b>1,617</b>	<b>3,062</b>	<b>7,411</b>	<b>53,932</b>	<b>1,541</b>	<b>6,635</b>	<b>15,960</b>	<b>273</b>	<b>2,912</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,216,783	8	2,819	90	80,290	318	1,065	164	8	3,301
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	37	—	—	—	—	—	—	92
<b>Total Expenditures</b>	<b>1,216,783</b>	<b>8</b>	<b>2,856</b>	<b>90</b>	<b>80,290</b>	<b>318</b>	<b>1,065</b>	<b>164</b>	<b>8</b>	<b>3,393</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(627,264)</b>	<b>1,609</b>	<b>206</b>	<b>7,321</b>	<b>(26,358)</b>	<b>1,223</b>	<b>5,570</b>	<b>15,796</b>	<b>265</b>	<b>(481)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	250	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(250)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(627,264)</b>	<b>\$1,609</b>	<b>\$206</b>	<b>\$7,321</b>	<b>\$(26,358)</b>	<b>\$973</b>	<b>\$5,570</b>	<b>\$15,796</b>	<b>\$265</b>	<b>\$(481)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 56 (Monterey)	County Service Area No. 56 (San Bernardino)	County Service Area No. 56 (San Joaquin)	County Service Area No. 56 (San Joaquin)	County Service Area No. 56 (Santa Cruz)	County Service Area No. 56 (Tuolumne)	County Service Area No. 57 (Monterey)	County Service Area No. 57 (Tuolumne)	County Service Area No. 58 (Kern)	County Service Area No. 58 (Monterey)
	Drainage and Drainage Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,190	\$123,276	\$—	\$—	\$—	\$—	\$1,221	\$—	\$—	\$1,349
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	192	2,608	—	15,314	—	—	4,259	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	61	30,126	—	—	—	—	61	—	162	70
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,632	1,684	—	134	882	911	174	259	454	612
Rents, Concessions, and Royalties	—	300	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	8	52,580	—	—	—	—	8	—	—	9
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	7,710	11,919	—	—	11,880	—	—	—	—	1,412
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	244	—
<b>Total Revenues</b>	<b>10,601</b>	<b>219,885</b>	<b>192</b>	<b>2,742</b>	<b>12,762</b>	<b>16,225</b>	<b>1,464</b>	<b>259</b>	<b>5,119</b>	<b>3,452</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	80,011	—	—	—	—	—	—	—	—
Services and Supplies	123	70,183	192	(75)	7,262	18,517	31	—	5,593	1,106
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	12,750	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	133	—
<b>Total Expenditures</b>	<b>123</b>	<b>162,944</b>	<b>192</b>	<b>(75)</b>	<b>7,262</b>	<b>18,517</b>	<b>31</b>	<b>—</b>	<b>5,726</b>	<b>1,106</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,478</b>	<b>56,941</b>	<b>—</b>	<b>2,817</b>	<b>5,500</b>	<b>(2,292)</b>	<b>1,433</b>	<b>259</b>	<b>(607)</b>	<b>2,346</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	200	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(200)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$10,478</b>	<b>\$56,941</b>	<b>\$—</b>	<b>\$2,617</b>	<b>\$5,500</b>	<b>\$(2,292)</b>	<b>\$1,433</b>	<b>\$259</b>	<b>\$(607)</b>	<b>\$2,346</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 58 (Santa Cruz)	County Service Area No. 58 (Tuolumne)	County Service Area No. 59 (Riverside)	County Service Area No. 59 (San Bernardino)	County Service Area No. 59 (Santa Cruz)	County Service Area No. 6 (Kern)	County Service Area No. 6 (Madera)	County Service Area No. 6 (Marin)	County Service Area No. 6 (San Diego)	County Service Area No. 6 (San Mateo)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$3,440	\$23,074	\$—	\$—	\$—	\$183,966	\$29,587	\$59,560
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,440	—	—	7,310	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	68	870	—	541	—	386	231	4,613
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	211	1,325	486	728	142	596	692	13,400	2,168	6,916
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	58	498	—	—	—	1,204	295	387
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	10,024	—	—	—	34,254	—	4,572	—	8,745	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	339	—	—	—	—
<b>Total Revenues</b>	<b>10,235</b>	<b>1,325</b>	<b>5,492</b>	<b>25,170</b>	<b>34,396</b>	<b>8,786</b>	<b>5,264</b>	<b>198,956</b>	<b>41,026</b>	<b>71,476</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	8,833	—	—	—	—	—	—
Services and Supplies	9,106	—	2,674	95,631	642	15,199	197	95,466	10,468	30,817
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	27,435	—	—	—	—	—
Interest Expense	—	—	—	—	6,465	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	350	—	—	188	—	19,711	—	—
<b>Total Expenditures</b>	<b>9,106</b>	<b>—</b>	<b>3,024</b>	<b>104,464</b>	<b>34,542</b>	<b>15,387</b>	<b>197</b>	<b>115,177</b>	<b>10,468</b>	<b>30,817</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,129</b>	<b>1,325</b>	<b>2,468</b>	<b>(79,294)</b>	<b>(146)</b>	<b>(6,601)</b>	<b>5,067</b>	<b>83,779</b>	<b>30,558</b>	<b>40,659</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,129</b>	<b>\$1,325</b>	<b>\$2,468</b>	<b>\$(79,294)</b>	<b>\$(146)</b>	<b>\$(6,601)</b>	<b>\$5,067</b>	<b>\$83,779</b>	<b>\$30,558</b>	<b>\$40,659</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 6 (Yolo)	County Service Area No. 60 (Kern)	County Service Area No. 60 (Kern)	County Service Area No. 60 (Kern)	County Service Area No. 60 (Riverside)	County Service Area No. 60 (San Diego)	County Service Area No. 60 (Tuolumne)	County Service Area No. 61 (Kern)	County Service Area No. 61 (San Diego)	County Service Area No. 62 (Butte)
	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$41,677	\$—	\$—	\$—	\$5,919	\$14,780	\$—	\$—	\$9,046	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	84,142	191,129	17,833	58,354	—	—	23,016	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7	2,490	13,767	746	103	107	—	2,148	70	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,308	3,451	9,629	492	6,112	958	434	1,541	1,815	1
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	892	—	—	—	98	147	—	—	90	—
Other Governmental Agencies	624	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	901
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	4,299	480	—	—	—	593	—	—
<b>Total Revenues</b>	<b>45,508</b>	<b>90,083</b>	<b>218,824</b>	<b>19,551</b>	<b>70,586</b>	<b>15,992</b>	<b>434</b>	<b>27,298</b>	<b>11,021</b>	<b>902</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	44,181	1,762	169,961	17,454	4,815	4,035	—	20,343	4,503	516
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	288	2,027	229	7,147	—	—	279	—	328
<b>Total Expenditures</b>	<b>44,181</b>	<b>2,050</b>	<b>171,988</b>	<b>17,683</b>	<b>11,962</b>	<b>4,035</b>	<b>—</b>	<b>20,622</b>	<b>4,503</b>	<b>844</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,327</b>	<b>88,033</b>	<b>46,836</b>	<b>1,868</b>	<b>58,624</b>	<b>11,957</b>	<b>434</b>	<b>6,676</b>	<b>6,518</b>	<b>58</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,327</b>	<b>\$88,033</b>	<b>\$46,836</b>	<b>\$1,868</b>	<b>\$58,624</b>	<b>\$11,957</b>	<b>\$434</b>	<b>\$6,676</b>	<b>\$6,518</b>	<b>\$58</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 62 (Kern)	County Service Area No. 62 (Monterey)	County Service Area No. 62 (Tuolumne)	County Service Area No. 63 (Kern)	County Service Area No. 63 (Kern)	County Service Area No. 63 (Kern)	County Service Area No. 63 (Kern)	County Service Area No. 63 (San Bernardino)	County Service Area No. 63 (San Diego)	County Service Area No. 64 (San Diego)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$6,436	\$—	\$—	\$—	\$—	\$—	\$94,020	\$29,976	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,990	—	18,760	94,128	24,480	85,865	169,074	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	988	303	—	4,730	1,641	3,005	9,939	1,712	238	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	243	2,253	116	1,167	333	340	7,054	2,462	5,573	34
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	300	—	—
State	—	43	—	—	—	—	—	27,578	300	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	2,705	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	210	—	—	—	470	—	735	3,640	—	—
<b>Total Revenues</b>	<b>6,431</b>	<b>11,740</b>	<b>18,876</b>	<b>100,025</b>	<b>26,924</b>	<b>89,210</b>	<b>186,802</b>	<b>129,712</b>	<b>36,087</b>	<b>34</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	56,442	—	—
Services and Supplies	8,906	113	2,434	21,501	18,658	94,261	105,191	46,303	274,862	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	101	—	—	1,084	220	856	2,191	—	—	—
<b>Total Expenditures</b>	<b>9,007</b>	<b>113</b>	<b>2,434</b>	<b>22,585</b>	<b>18,878</b>	<b>95,117</b>	<b>107,382</b>	<b>102,745</b>	<b>274,862</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,576)</b>	<b>11,627</b>	<b>16,442</b>	<b>77,440</b>	<b>8,046</b>	<b>(5,907)</b>	<b>79,420</b>	<b>26,967</b>	<b>(238,775)</b>	<b>34</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	160,887	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>160,887</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,576)</b>	<b>\$11,627</b>	<b>\$16,442</b>	<b>\$77,440</b>	<b>\$8,046</b>	<b>\$(5,907)</b>	<b>\$79,420</b>	<b>\$187,854</b>	<b>\$(238,775)</b>	<b>\$34</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 64 (Tuolumne)	County Service Area No. 65 (Kern)	County Service Area No. 65 (Kern)	County Service Area No. 65 (Tuolumne)	County Service Area No. 66 (Kern)	County Service Area No. 66 (Monterey)	County Service Area No. 67 (Butte)	County Service Area No. 67 (Kern)	County Service Area No. 67 (Monterey)	County Service Area No. 67 (Riverside)
	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$71,791	\$2,958
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	10,330	11,199	3,273	—	10,919	—	—	5,187	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,994	588	—	1,188	—	—	198	4,267	52
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	43	5,558	272	—	265	515	82	202	29,082	452
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	484	48
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	19,041	5,285	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,466	111	—	168	—	—	85	—	—
<b>Total Revenues</b>	<b>10,373</b>	<b>22,217</b>	<b>4,244</b>	<b>—</b>	<b>12,540</b>	<b>19,556</b>	<b>5,367</b>	<b>5,672</b>	<b>105,624</b>	<b>3,510</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,160	12,965	4,374	1,761	6,915	4,327	4,536	3,057	8,516	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	1,633	50	—	124	—	367	59	—	—
<b>Total Expenditures</b>	<b>4,160</b>	<b>14,598</b>	<b>4,424</b>	<b>1,761</b>	<b>7,039</b>	<b>4,327</b>	<b>4,903</b>	<b>3,116</b>	<b>8,516</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,213</b>	<b>7,619</b>	<b>(180)</b>	<b>(1,761)</b>	<b>5,501</b>	<b>15,229</b>	<b>464</b>	<b>2,556</b>	<b>97,108</b>	<b>3,510</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,213</b>	<b>\$7,619</b>	<b>\$(180)</b>	<b>\$(1,761)</b>	<b>\$5,501</b>	<b>\$15,229</b>	<b>\$464</b>	<b>\$2,556</b>	<b>\$97,108</b>	<b>\$3,510</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 68 (Butte)	County Service Area No. 68 (Monterey)	County Service Area No. 68 (San Bernardino)	County Service Area No. 69 (Butte)	County Service Area No. 69 (Kern)	County Service Area No. 69 (Riverside)	County Service Area No. 69 (San Bernardino)	County Service Area No. 69 (San Diego)	County Service Area No. 7 (El Dorado)	County Service Area No. 7 (Fresno)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service	Ambulance Service	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$26,808	\$92	\$—	\$67,032	\$22,214	\$449,147	\$2,696,964	\$5,291
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	535	25,816	37,895	—	1,594,917	19,659
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,139	7	63	1,434	2,767	4,078	35,067	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	35	859	750	587	358	2,451	1,198	26,493	22,381	2,143
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	576	(147)	—	1,134	290	4,489	28,622	80
Other Governmental Agencies	—	—	—	5,408	—	—	—	2,778,739	—	—
Charges for Current Services	1,786	2,059	—	—	—	—	—	2,907,694	6,504,152	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	1,334	—	3	496,125	—
<b>Total Revenues</b>	<b>1,821</b>	<b>2,918</b>	<b>29,273</b>	<b>5,947</b>	<b>956</b>	<b>99,201</b>	<b>64,364</b>	<b>6,170,643</b>	<b>11,378,228</b>	<b>27,173</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	12,036	—	—	—	15,472	—	59,325	—
Services and Supplies	1,380	26	33,608	1,728	57	122,641	68,708	5,179,029	11,037,924	17,361
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	341	—	—	323	96	6,371	—	—	—	—
<b>Total Expenditures</b>	<b>1,721</b>	<b>26</b>	<b>45,644</b>	<b>2,051</b>	<b>153</b>	<b>129,012</b>	<b>84,180</b>	<b>5,179,029</b>	<b>11,097,249</b>	<b>17,361</b>
<b>Revenues Over (Under) Expenditures</b>	<b>100</b>	<b>2,892</b>	<b>(16,371)</b>	<b>3,896</b>	<b>803</b>	<b>(29,811)</b>	<b>(19,816)</b>	<b>991,614</b>	<b>280,979</b>	<b>9,812</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$100</b>	<b>\$2,892</b>	<b>\$(16,371)</b>	<b>\$3,896</b>	<b>\$803</b>	<b>\$(29,811)</b>	<b>\$(19,816)</b>	<b>\$991,614</b>	<b>\$280,979</b>	<b>\$9,812</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 7 (Fresno)	County Service Area No. 7 (Kern)	County Service Area No. 7 (Madera)	County Service Area No. 7 (San Luis Obispo)	County Service Area No. 7 (Shasta)	County Service Area No. 7 (Stanislaus)	County Service Area No. 70 (Riverside)	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)
	Streets and Roads - Construction and Maintenance	Lighting and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Maintenance	Flood Control and Water Conservation	Governmental Services	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$103,356	\$—	\$—	\$38,159	\$471,906	\$—	\$15,252
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	3,486	329	—	—	—	2,000	—	—	—	443,671
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	243	—	(186)	—	—	787	11,607	—	39,442
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	534	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	395	25	365	2,726	653	659	4,378	22,176	88,237	12,966
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	9,424
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	877	—	—	649	6,162	195	19,278
Other Governmental Agencies	—	—	—	—	—	—	—	—	535	—
Charges for Current Services	—	—	2,100	—	4,470	—	—	—	1,990,340	124
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	15	—	—	—	—	—	13,733	1,829,304	1,084
<b>Total Revenues</b>	<b>3,881</b>	<b>612</b>	<b>2,465</b>	<b>106,773</b>	<b>5,123</b>	<b>2,659</b>	<b>43,973</b>	<b>525,584</b>	<b>3,909,145</b>	<b>541,241</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	2,233	—	—	—	216,556	2,620,283	167,899
Services and Supplies	3,294	543	4,531	3,599	6,933	3,912	24,813	146,480	774,412	281,724
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	427
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	635,905	—
Other Expenditures	—	9	—	—	—	—	4,763	—	—	868
<b>Total Expenditures</b>	<b>3,294</b>	<b>552</b>	<b>4,531</b>	<b>5,832</b>	<b>6,933</b>	<b>3,912</b>	<b>29,576</b>	<b>363,036</b>	<b>4,030,600</b>	<b>450,918</b>
<b>Revenues Over (Under) Expenditures</b>	<b>587</b>	<b>60</b>	<b>(2,066)</b>	<b>100,941</b>	<b>(1,810)</b>	<b>(1,253)</b>	<b>14,397</b>	<b>162,548</b>	<b>(121,455)</b>	<b>90,323</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	6,666	218
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	1,041,654	158,794
Operating Transfers Out	—	—	—	51,806	—	—	—	500,000	698,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(51,806)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(500,000)</b>	<b>350,320</b>	<b>159,012</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$587</b>	<b>\$60</b>	<b>\$(2,066)</b>	<b>\$49,135</b>	<b>\$(1,810)</b>	<b>\$(1,253)</b>	<b>\$14,397</b>	<b>\$(337,452)</b>	<b>\$228,865</b>	<b>\$249,335</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 70 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 70 (San Bernardino) Television Translator Station Facilities	County Service Area No. 70 (San Bernardino) Underground Electric and Communication Facilities	County Service Area No. 70 (San Diego) Streets and Roads - Construction and Maintenance	County Service Area No. 71 (Butte) Lighting and Lighting Maintenance	County Service Area No. 71 (Kern) Drainage and Drainage Maintenance	County Service Area No. 71 (Kern) Lighting and Lighting Maintenance	County Service Area No. 71 (Kern) Streets and Roads - Construction and Maintenance	County Service Area No. 72 (Kern) Lighting and Lighting Maintenance	County Service Area No. 72 (Monterey) Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$80,846	\$160,417	\$—	\$6,082	\$232	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	782,751	157,975	121,741	—	—	155,390	462,048	387,920	924	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	86,374	32,801	13,773	45	9	7,590	14,594	19,946	21	35
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	21,746	8,229	2,018	468	866	9,274	18,317	20,474	65	1,086
Rents, Concessions, and Royalties	—	6,000	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,757	2,040	—	61	(207)	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	7,559	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	(654)	—	—	4,716
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	21,577	2,169	—	—	—	—	7,715	2,052	47	—
<b>Total Revenues</b>	<b>995,051</b>	<b>369,631</b>	<b>137,532</b>	<b>6,656</b>	<b>8,459</b>	<b>172,254</b>	<b>502,020</b>	<b>430,392</b>	<b>1,057</b>	<b>5,837</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	189,194	76,566	16,537	—	—	—	—	—	—	—
Services and Supplies	653,403	97,088	96,043	3,988	2,220	13,973	711,085	410,088	1,731	4,066
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	13,331	—	—	—	—	—	—	—	—	—
Fixed Assets	13,820	28,558	—	—	—	—	—	—	—	—
Other Expenditures	1,364	—	—	—	323	2,205	6,744	5,097	23	—
<b>Total Expenditures</b>	<b>871,112</b>	<b>202,212</b>	<b>112,580</b>	<b>3,988</b>	<b>2,543</b>	<b>16,178</b>	<b>717,829</b>	<b>415,185</b>	<b>1,754</b>	<b>4,066</b>
<b>Revenues Over (Under) Expenditures</b>	<b>123,939</b>	<b>167,419</b>	<b>24,952</b>	<b>2,668</b>	<b>5,916</b>	<b>156,076</b>	<b>(215,809)</b>	<b>15,207</b>	<b>(697)</b>	<b>1,771</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	518	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	31,488	50,000	—	—	—	—	—	—	—	—
Operating Transfers Out	404,299	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(372,811)</b>	<b>50,518</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(248,872)</b>	<b>\$217,937</b>	<b>\$24,952</b>	<b>\$2,668</b>	<b>\$5,916</b>	<b>\$156,076</b>	<b>\$(215,809)</b>	<b>\$15,207</b>	<b>\$(697)</b>	<b>\$1,771</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 72 (Riverside)	County Service Area No. 73 (Riverside)	County Service Area No. 73 (San Bernardino)	County Service Area No. 74 (Monterey)	County Service Area No. 75 (Butte)	County Service Area No. 75 (San Diego)	County Service Area No. 76 (Butte)	County Service Area No. 76 (San Diego)	County Service Area No. 77 (San Diego)	County Service Area No. 78 (Butte)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,052	\$1,984	\$4,104	\$—	\$—	\$30,544	\$—	\$3,957	\$13,526	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,611,797	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	49	33	106	(16,181)	—	238	—	29	92	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	498	321	26	44,264	28	5,637	484	226	2,048	31
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	50	33	54	—	—	305	—	40	133	—
Other Governmental Agencies	2,224	549	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	43,748	3,786	—	5,400	578	6,713	2,585
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>5,873</b>	<b>2,920</b>	<b>4,290</b>	<b>1,683,628</b>	<b>3,814</b>	<b>36,724</b>	<b>5,884</b>	<b>4,830</b>	<b>22,512</b>	<b>2,616</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	614	—	—	—	—	—	—	—
Services and Supplies	3,668	2,036	3,496	1,222,818	3,192	57,775	3,180	7,921	7,332	2,016
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	424	—	—	—	—	—	—	—
Interest Expense	—	—	35	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	485	211	—	—	364	—	1,103	—	—	338
<b>Total Expenditures</b>	<b>4,153</b>	<b>2,247</b>	<b>4,569</b>	<b>1,222,818</b>	<b>3,556</b>	<b>57,775</b>	<b>4,283</b>	<b>7,921</b>	<b>7,332</b>	<b>2,354</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,720</b>	<b>673</b>	<b>(279)</b>	<b>460,810</b>	<b>258</b>	<b>(21,051)</b>	<b>1,601</b>	<b>(3,091)</b>	<b>15,180</b>	<b>262</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,720</b>	<b>\$673</b>	<b>\$(279)</b>	<b>\$460,810</b>	<b>\$258</b>	<b>\$(21,051)</b>	<b>\$1,601</b>	<b>\$(3,091)</b>	<b>\$15,180</b>	<b>\$262</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 78 (San Diego)	County Service Area No. 79 (Butte)	County Service Area No. 79 (San Bernardino)	County Service Area No. 8 (Calaveras)	County Service Area No. 8 (Kern)	County Service Area No. 8 (Madera)	County Service Area No. 8 (San Benito)	County Service Area No. 8 (San Diego)	County Service Area No. 8 (San Joaquin)	County Service Area No. 8 (San Mateo)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$6,687	\$—	\$20,322	\$13,121	\$—	\$—	\$2,348	\$18,028	\$25,686	\$151,677
Voter Approved Taxes	—	—	—	218	—	—	—	—	—	—
Property Assessments	—	—	—	—	12,673	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	50	—	1,045	9	675	—	—	146	29	870
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	344	188	57	1,093	350	1,252	166	625	204	6,220
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	12,657	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	67	—	200	157	—	—	25	178	291	975
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,507	—	—	—	6,470	—	9,006	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	394	—	—	—	—	—
<b>Total Revenues</b>	<b>7,148</b>	<b>1,695</b>	<b>21,624</b>	<b>14,598</b>	<b>14,092</b>	<b>7,722</b>	<b>2,539</b>	<b>27,983</b>	<b>38,867</b>	<b>159,742</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,571	—	—	—	—	—	—	—
Services and Supplies	4,768	396	22,778	3,239	16,369	220	1,072	252,579	42,501	259,998
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	677	—	—	174	—	—	—	—	6,627
<b>Total Expenditures</b>	<b>4,768</b>	<b>1,073</b>	<b>24,349</b>	<b>3,239</b>	<b>16,543</b>	<b>220</b>	<b>1,072</b>	<b>252,579</b>	<b>42,501</b>	<b>266,625</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,380</b>	<b>622</b>	<b>(2,725)</b>	<b>11,359</b>	<b>(2,451)</b>	<b>7,502</b>	<b>1,467</b>	<b>(224,596)</b>	<b>(3,634)</b>	<b>(106,883)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,380</b>	<b>\$622</b>	<b>\$(2,725)</b>	<b>\$11,359</b>	<b>\$(2,451)</b>	<b>\$7,502</b>	<b>\$1,467</b>	<b>\$(224,596)</b>	<b>\$(3,634)</b>	<b>\$(106,883)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 8 (Stanislaus)	County Service Area No. 8 (Tuolumne)	County Service Area No. 8 (Yuba)	County Service Area No. 80 (Riverside)	County Service Area No. 80 (San Diego)	County Service Area No. 81 (Kern)	County Service Area No. 81 (San Diego)	County Service Area No. 82 (Riverside)	County Service Area No. 82 (San Bernardino)	County Service Area No. 83 (San Diego)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$237	\$—	\$40,024	\$19,524	\$—	\$217,613	\$236	\$—	\$1,112,157
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	750	—	4,260	—	—	2,983	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	606	151	—	1,685	4	—	4,621
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	233	—	734	666	2,419	428	6,172	42	11	35,789
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	3	—	548	195	—	2,149	4	—	6,274
Other Governmental Agencies	—	—	—	9,497	—	—	152,789	—	—	—
Charges for Current Services	—	—	—	—	—	—	210,084	—	—	142,856
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,000	—	130	2	—	25,046	5
<b>Total Revenues</b>	<b>983</b>	<b>240</b>	<b>4,994</b>	<b>54,341</b>	<b>22,289</b>	<b>3,541</b>	<b>590,494</b>	<b>286</b>	<b>25,057</b>	<b>1,301,702</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	3,620	—
Services and Supplies	6,052	7	8	50,362	5,557	2,349	183,928	—	19,128	631,540
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	3,397	—	60	441,360	—	—	617,553
<b>Total Expenditures</b>	<b>6,052</b>	<b>7</b>	<b>8</b>	<b>53,759</b>	<b>5,557</b>	<b>2,409</b>	<b>625,288</b>	<b>—</b>	<b>22,748</b>	<b>1,249,093</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,069)</b>	<b>233</b>	<b>4,986</b>	<b>582</b>	<b>16,732</b>	<b>1,132</b>	<b>(34,794)</b>	<b>286</b>	<b>2,309</b>	<b>52,609</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(5,069)</b>	<b>\$233</b>	<b>\$4,986</b>	<b>\$582</b>	<b>\$16,732</b>	<b>\$1,132</b>	<b>\$(34,794)</b>	<b>\$286</b>	<b>\$2,309</b>	<b>\$52,609</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 84 (Riverside)	County Service Area No. 85 (Butte)	County Service Area No. 85 (Kern)	County Service Area No. 85 (Riverside)	County Service Area No. 85 (Riverside)	County Service Area No. 86 (Riverside)	County Service Area No. 86 (San Diego)	County Service Area No. 87 (Butte)	County Service Area No. 87 (Kern)	County Service Area No. 87 (Riverside)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$(407)	\$—	\$—	\$33,177	\$51,893	\$(5,970)	\$—	\$—	\$—	\$7,809
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	95,190	—	24,737	25,298	39,569	—	—	—	1,958	24,176
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,135	—	874	154	241	5,315	—	—	286	138
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,824	13	1,708	610	953	844	82	271	312	956
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	12	—	—	147	231	—	—	—	—	132
Other Governmental Agencies	1,785	—	—	—	—	906	—	—	—	—
Charges for Current Services	—	900	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,630	—	—	6,138	9,601	9	—	—	—	—
<b>Total Revenues</b>	<b>103,169</b>	<b>913</b>	<b>27,319</b>	<b>65,524</b>	<b>102,488</b>	<b>1,104</b>	<b>82</b>	<b>271</b>	<b>2,556</b>	<b>33,211</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	19,155	29,961	—	—	—	—	—
Services and Supplies	82,980	552	18,045	49,450	77,346	16,053	—	—	96	27,430
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	9,066	347	284	10,134	15,851	648	—	323	73	2,065
<b>Total Expenditures</b>	<b>92,046</b>	<b>899</b>	<b>18,329</b>	<b>78,739</b>	<b>123,158</b>	<b>16,701</b>	<b>—</b>	<b>323</b>	<b>169</b>	<b>29,495</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,123</b>	<b>14</b>	<b>8,990</b>	<b>(13,215)</b>	<b>(20,670)</b>	<b>(15,597)</b>	<b>82</b>	<b>(52)</b>	<b>2,387</b>	<b>3,716</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,123</b>	<b>\$14</b>	<b>\$8,990</b>	<b>\$(13,215)</b>	<b>\$(20,670)</b>	<b>\$(15,597)</b>	<b>\$82</b>	<b>\$(52)</b>	<b>\$2,387</b>	<b>\$3,716</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 88 (San Diego)	County Service Area No. 89 (Kern)	County Service Area No. 89 (Riverside)	County Service Area No. 9 (Calaveras)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (Kern)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Cemetery	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,233	\$—	\$4,109	\$1,686	\$—	\$—	\$33,548	\$—	\$1,424	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	3,327	23,369	—	41,611	829,503	9,923	—	386,080	22,347
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	30	—	68	2	353	10,960	498	—	2,463	1,548
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	648	146	81	518	503	11,814	1,215	363	2,953	760
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	41	—	68	20	—	—	360	—	14	—
Other Governmental Agencies	—	—	437	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	8,310	—	—	—	200	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	44	—	925	4,795	—	—	—	—	580
<b>Total Revenues</b>	<b>4,952</b>	<b>3,517</b>	<b>28,132</b>	<b>3,151</b>	<b>55,572</b>	<b>852,277</b>	<b>45,544</b>	<b>363</b>	<b>393,134</b>	<b>25,235</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,514	1,588	25,454	908	50,873	157,300	19,809	—	427,246	24,246
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	82	1,731	—	—	—	—	—	—	311
<b>Total Expenditures</b>	<b>4,514</b>	<b>1,670</b>	<b>27,185</b>	<b>908</b>	<b>50,873</b>	<b>157,300</b>	<b>19,809</b>	<b>—</b>	<b>427,246</b>	<b>24,557</b>
<b>Revenues Over (Under) Expenditures</b>	<b>438</b>	<b>1,847</b>	<b>947</b>	<b>2,243</b>	<b>4,699</b>	<b>694,977</b>	<b>25,735</b>	<b>363</b>	<b>(34,112)</b>	<b>678</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$438</b>	<b>\$1,847</b>	<b>\$947</b>	<b>\$2,243</b>	<b>\$4,699</b>	<b>\$694,977</b>	<b>\$25,735</b>	<b>\$363</b>	<b>\$(34,112)</b>	<b>\$678</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 9 (Madera)	County Service Area No. 9 (Marin)	County Service Area No. 9 (Monterey)	County Service Area No. 9 (San Benito)	County Service Area No. 9 (San Benito)	County Service Area No. 9 (San Diego)	County Service Area No. 9 (San Luis Obispo)	County Service Area No. 9 (San Luis Obispo)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Santa Cruz)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$10,186	\$23,815	\$19,324	\$48,597	\$11,197	\$—	\$—	\$521,307	\$6,062
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,900	—	—	—	—	25,307	15,501	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	20	1,390	—	—	71	—	—	1,005	32
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,163	505	2,674	963	4,406	696	59	481	13,722	11
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	65	163	155	707	103	—	—	9,413	139
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	8,224	—	9,930	—	—	11,396	—	—	884,105	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	59,116	517
<b>Total Revenues</b>	<b>9,387</b>	<b>15,676</b>	<b>37,972</b>	<b>20,442</b>	<b>53,710</b>	<b>23,463</b>	<b>25,366</b>	<b>15,982</b>	<b>1,488,668</b>	<b>6,761</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	2,475	—	—	—
Services and Supplies	7,454	6,031	19,742	9,174	41,987	5,781	22,954	465	1,505,624	135
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	14,500	—	—
Interest Expense	—	—	—	—	—	—	—	478	—	—
Fixed Assets	—	—	—	—	—	—	—	—	118,614	—
Other Expenditures	—	3,293	—	—	—	—	—	—	—	5,968
<b>Total Expenditures</b>	<b>7,454</b>	<b>9,324</b>	<b>19,742</b>	<b>9,174</b>	<b>41,987</b>	<b>5,781</b>	<b>25,429</b>	<b>15,443</b>	<b>1,624,238</b>	<b>6,103</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,933</b>	<b>6,352</b>	<b>18,230</b>	<b>11,268</b>	<b>11,723</b>	<b>17,682</b>	<b>(63)</b>	<b>539</b>	<b>(135,570)</b>	<b>658</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,933</b>	<b>\$6,352</b>	<b>\$18,230</b>	<b>\$11,268</b>	<b>\$11,723</b>	<b>\$17,682</b>	<b>\$(63)</b>	<b>\$539</b>	<b>\$(135,570)</b>	<b>\$658</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Stanislaus)	County Service Area No. 9 (Tuolumne)	County Service Area No. 9 (Yolo)	County Service Area No. 9 (Yuba)	County Service Area No. 90 (Butte)	County Service Area No. 90 (San Diego)	County Service Area No. 91 (Kern)	County Service Area No. 91 (Riverside)	County Service Area No. 92 (Butte)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$17,036	\$—	\$—	\$5,838	\$—	\$9,915	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,733	—	—	2,094	—	—	1,407	133,146	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	10	—	—	46	20	181	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,317	673	—	60	—	952	423	161	6,253	—
Rents, Concessions, and Royalties	—	—	—	—	225	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	17	—	—	58	—	167	—
Other Governmental Agencies	—	—	—	6	—	—	—	—	—	—
Charges for Current Services	2,649,169	—	—	—	—	8,981	—	—	—	525
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	46	—	—
<b>Total Revenues</b>	<b>2,650,486</b>	<b>2,406</b>	<b>—</b>	<b>17,129</b>	<b>2,319</b>	<b>9,933</b>	<b>6,365</b>	<b>1,634</b>	<b>149,662</b>	<b>525</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,654,553	8,148	77	14,500	2,818	711	4,734	784	100,324	300
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	6,770	—	23	9,224	326
<b>Total Expenditures</b>	<b>2,654,553</b>	<b>8,148</b>	<b>77</b>	<b>14,500</b>	<b>2,818</b>	<b>7,481</b>	<b>4,734</b>	<b>807</b>	<b>109,548</b>	<b>626</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,067)</b>	<b>(5,742)</b>	<b>(77)</b>	<b>2,629</b>	<b>(499)</b>	<b>2,452</b>	<b>1,631</b>	<b>827</b>	<b>40,114</b>	<b>(101)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,067)</b>	<b>\$(5,742)</b>	<b>\$(77)</b>	<b>\$2,629</b>	<b>\$(499)</b>	<b>\$2,452</b>	<b>\$1,631</b>	<b>\$827</b>	<b>\$40,114</b>	<b>\$(101)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 92 (Kern)	County Service Area No. 92 (Kern)	County Service Area No. 92 (Kern)	County Service Area No. 92 (Riverside)	County Service Area No. 93 (Riverside)	County Service Area No. 94 (Kern)	County Service Area No. 94 (Riverside)	County Service Area No. 94 (San Diego)	County Service Area No. 95 (Butte)	County Service Area No. 95 (Kern)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$176	\$—	\$—	\$1,816	\$23,934	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	781	2,618	13,677	—	—	—	274	—	—	1,568
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	39	129	665	3	—	37	35	193	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	99	371	454	90	1,768	153	58	4,462	113	425
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	3	—	—	31	240	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	599	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	258	966	4,515	—	21,348	—	—	—	—	—
<b>Total Revenues</b>	<b>1,177</b>	<b>4,084</b>	<b>19,311</b>	<b>272</b>	<b>23,116</b>	<b>190</b>	<b>2,214</b>	<b>28,829</b>	<b>712</b>	<b>1,993</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	14	6,166	12,135	—	—	132	2,274	5,970	—	652
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	18	50	169	—	—	37	142	—	351	110
<b>Total Expenditures</b>	<b>32</b>	<b>6,216</b>	<b>12,304</b>	<b>—</b>	<b>—</b>	<b>169</b>	<b>2,416</b>	<b>5,970</b>	<b>351</b>	<b>762</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,145</b>	<b>(2,132)</b>	<b>7,007</b>	<b>272</b>	<b>23,116</b>	<b>21</b>	<b>(202)</b>	<b>22,859</b>	<b>361</b>	<b>1,231</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,145</b>	<b>\$(2,132)</b>	<b>\$7,007</b>	<b>\$272</b>	<b>\$23,116</b>	<b>\$21</b>	<b>\$(202)</b>	<b>\$22,859</b>	<b>\$361</b>	<b>\$1,231</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 95 (San Diego)	County Service Area No. 96 (Butte)	County Service Area No. 97 (Butte)	County Service Area No. 97 (Kern)	County Service Area No. 97 (Kern)	County Service Area No. 97 (Riverside)	County Service Area No. 98 (Butte)	County Service Area No. 99 (San Diego)	County Service Area No. SI-1 (San Bernardino)	County Service Area P-1 (Contra Costa)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$20,503	\$—	\$—	\$—	\$—	\$8,222	\$—	\$—	\$614,587	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	5,288	3,500	60,654	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	156	—	—	—	—	114	—	—	19,875	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,842	100	405	94	64	264	126	427	6,304	72
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	206	—	—	—	—	107	—	—	7,600	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	291	—
Charges for Current Services	5,884	2,996	1,916	—	—	—	585	4,504	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	51	937	—	—	—	263,425
<b>Total Revenues</b>	<b>28,591</b>	<b>3,096</b>	<b>2,321</b>	<b>5,382</b>	<b>3,615</b>	<b>70,298</b>	<b>711</b>	<b>4,931</b>	<b>648,657</b>	<b>263,497</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	143,818	238,875
Services and Supplies	6,024	2,220	96	22	18	78,367	—	5,245	540,149	39,540
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	355	337	37	23	7,525	327	—	—	—
<b>Total Expenditures</b>	<b>6,024</b>	<b>2,575</b>	<b>433</b>	<b>59</b>	<b>41</b>	<b>85,892</b>	<b>327</b>	<b>5,245</b>	<b>683,967</b>	<b>278,415</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22,567</b>	<b>521</b>	<b>1,888</b>	<b>5,323</b>	<b>3,574</b>	<b>(15,594)</b>	<b>384</b>	<b>(314)</b>	<b>(35,310)</b>	<b>(14,918)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$22,567</b>	<b>\$521</b>	<b>\$1,888</b>	<b>\$5,323</b>	<b>\$3,574</b>	<b>\$(15,594)</b>	<b>\$384</b>	<b>\$(314)</b>	<b>\$(35,310)</b>	<b>\$(14,918)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area P-2 (Contra Costa)	County Service Area P-5 (Contra Costa)	County Service Area P-6 (Contra Costa)	County Service Area PP-1991-1 (Alameda)	County Service Area R-10 (Contra Costa)	County Service Area R-1967-1 (Alameda)	County Service Area R-1982-1 (Alameda)	County Service Area R-1982-2 (Alameda)	County Service Area R-4 (Contra Costa)	County Service Area R-7 (Contra Costa)
	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$271,258	\$201,340	\$4,347,886	\$13,735,036	\$—	\$37,687	\$—	\$—	\$27,071	\$849,515
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	785,881	242,550	1,386,338	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3,692)	(2,714)	(50,173)	38,008	—	32	—	—	(350)	(11,421)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	1,414	361	13,257	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	92	701	11,761	29,911	—	1,105	1,539	41	—	9,158
Rents, Concessions, and Royalties	—	—	—	—	35,553	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	169	—	—	—	—	—	—	—
State	2,886	2,148	37,210	127,368	—	353	—	—	282	9,036
Other Governmental Agencies	—	—	2,012	—	—	—	—	—	—	—
Charges for Current Services	9,299	—	—	—	94,166	540,312	35,043	2,458	—	3,821
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,776	1,140	300	—	—	1,928	—	—	—	—
<b>Total Revenues</b>	<b>1,069,914</b>	<b>445,526</b>	<b>5,748,760</b>	<b>13,930,323</b>	<b>129,719</b>	<b>581,417</b>	<b>36,582</b>	<b>2,499</b>	<b>27,003</b>	<b>860,109</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	760,550	426,682	—	13,718,027	—	—	—	—	—	—
Services and Supplies	126,262	54,086	75,268	119,494	126,288	623,734	13,845	237	294	581,920
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	69	—	—	—	51	—	—	—	—	—
Fixed Assets	36,159	—	—	—	—	—	—	—	—	115,473
Other Expenditures	5,530	875	4,862,714	94,836	—	—	—	—	26,711	—
<b>Total Expenditures</b>	<b>928,570</b>	<b>481,643</b>	<b>4,937,982</b>	<b>13,932,357</b>	<b>126,339</b>	<b>623,734</b>	<b>13,845</b>	<b>237</b>	<b>27,005</b>	<b>697,393</b>
<b>Revenues Over (Under) Expenditures</b>	<b>141,344</b>	<b>(36,117)</b>	<b>810,778</b>	<b>(2,034)</b>	<b>3,380</b>	<b>(42,317)</b>	<b>22,737</b>	<b>2,262</b>	<b>(2)</b>	<b>162,716</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	1,273,494	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,273,494	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$141,344</b>	<b>\$(36,117)</b>	<b>\$810,778</b>	<b>\$(2,034)</b>	<b>\$3,380</b>	<b>\$(42,317)</b>	<b>\$22,737</b>	<b>\$2,262</b>	<b>\$(2)</b>	<b>\$162,716</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area R-9 (Contra Costa)	County Service Area RD-4 (Contra Costa)	County Service Area SI-1970-1 (Alameda)	County Service Area VC 1984-1 (Alameda)	Countywide County Service Area No. 1 (Mariposa)	Countywide County Service Area No. 1 (Merced)	Countywide County Service Area No. 1 (Merced)	Countywide County Service Area No. 1 (Merced)	Courtland Fire Protection District	Covelo Cemetery District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Pest Control	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$8,032	\$4,131	\$—	\$—	\$—	\$—	\$—	\$112,637	\$6,230
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	4,777,467	43,008	163,842	885,013	96,236	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(114)	6	—	—	—	—	—	4,387	(55)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	420	18,962	18,216	7,948	17,437	33,569	5,454	1,123	1,221
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	85	69	—	—	—	—	—	1,559	102
Other Governmental Agencies	68,541	—	—	—	—	—	—	—	7,299	267
Charges for Current Services	—	—	878,376	—	—	—	—	—	—	225
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	94	—	—	—	—	2,316	—
<b>Total Revenues</b>	<b>68,541</b>	<b>8,423</b>	<b>901,544</b>	<b>4,795,777</b>	<b>50,956</b>	<b>181,279</b>	<b>918,582</b>	<b>101,690</b>	<b>129,321</b>	<b>7,990</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	2,285,358	—	—	—	—	25,360	12,247
Services and Supplies	36,517	114	919,926	1,908,292	10,495	113,870	923,188	140,454	84,307	4,164
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	6,468	—	—	—
Other Expenditures	32	—	—	55,495	—	—	—	—	763	—
<b>Total Expenditures</b>	<b>36,549</b>	<b>114</b>	<b>919,926</b>	<b>4,249,145</b>	<b>10,495</b>	<b>113,870</b>	<b>929,656</b>	<b>140,454</b>	<b>110,430</b>	<b>16,411</b>
<b>Revenues Over (Under) Expenditures</b>	<b>31,992</b>	<b>8,309</b>	<b>(18,382)</b>	<b>546,632</b>	<b>40,461</b>	<b>67,409</b>	<b>(11,074)</b>	<b>(38,764)</b>	<b>18,891</b>	<b>(8,421)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	82,242	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(82,242)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$31,992</b>	<b>\$8,309</b>	<b>\$(18,382)</b>	<b>\$464,390</b>	<b>\$40,461</b>	<b>\$67,409</b>	<b>\$(11,074)</b>	<b>\$(38,764)</b>	<b>\$18,891</b>	<b>\$(8,421)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Covelo Fire Protection District	Covelo Lighting District	Crescent Avenue Maintenance (San Mateo)	Crescent City Public Financing Authority	Crescent Fire Protection District	Crescent Mills Cemetery	Crescent Mills Fire Protection District	Crescent Mills Lighting District	Crest Forest Fire Protection District	Crest Forest Fire Protection District
	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$48,021	\$7,452	\$8,076	\$—	\$262,261	\$—	\$26,774	\$761	\$—	\$3,429,162
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	241,792	—	—	—	446,649	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	60	—	—	—	—	—	23	1	53,369	332,792
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,577	—	589	287	2,508	—	204	26	554	17,184
Rents, Concessions, and Royalties	—	—	—	53,919	43,299	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	500	81	48	—	5,718	—	222	6	—	80,139
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	70,435	—	—	—	10,540	—	—	—	298,804	12,211
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	15,540	—	—	86,945	22,055	500	548	—	10,393	7,735
<b>Total Revenues</b>	<b>137,133</b>	<b>7,533</b>	<b>8,713</b>	<b>141,151</b>	<b>588,173</b>	<b>500</b>	<b>27,771</b>	<b>794</b>	<b>809,769</b>	<b>3,879,223</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	13,071	—	—	—	53,962	—	12,384	—	799,135	3,482,993
Services and Supplies	141,093	5,391	18,117	—	319,808	—	15,611	1,726	120,928	388,563
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	80,000	83,121	—	—	—	—	—
Interest Expense	—	—	—	36,575	60,136	—	—	—	—	—
Fixed Assets	12,200	—	—	—	10,269	—	—	—	—	10,442
Other Expenditures	—	—	—	6,150	—	—	2,227	64	79,416	105,272
<b>Total Expenditures</b>	<b>166,364</b>	<b>5,391</b>	<b>18,117</b>	<b>122,725</b>	<b>527,296</b>	<b>—</b>	<b>30,222</b>	<b>1,790</b>	<b>999,479</b>	<b>3,987,270</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(29,231)</b>	<b>2,142</b>	<b>(9,404)</b>	<b>18,426</b>	<b>60,877</b>	<b>500</b>	<b>(2,451)</b>	<b>(996)</b>	<b>(189,710)</b>	<b>(108,047)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	190,808	181,414
Operating Transfers Out	—	—	—	—	—	—	—	—	15,158	357,064
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>175,650</b>	<b>(175,650)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(29,231)</b>	<b>\$2,142</b>	<b>\$(9,404)</b>	<b>\$18,426</b>	<b>\$60,877</b>	<b>\$500</b>	<b>\$(2,451)</b>	<b>\$(996)</b>	<b>\$(14,060)</b>	<b>\$(283,697)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Criminal Justice Council of Santa Cruz County Governmental Services	Crockett Community Services District Recreation and Park	Crockett-Carquinez Fire Protection District Fire Protection	Cromberg Cemetery District Cemetery	Cross Creek Flood Control District Flood Control and Water Conservation	Cross Valley Rail Corridor Joint Powers Authority Local and Regional Planning or Development	Crows Landing Lighting District Lighting and Lighting Maintenance	CSAC Excess Insurance Authority Self Insurance	Cuyama Valley Recreation and Park District Recreation and Park	Cypress Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$306,156	\$419,953	\$1,445	\$—	\$—	\$1,079	\$—	\$83,701	\$3,232,118
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	26	—	20	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(6,272)	1	—	1	2	—	(23)	191,900
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	137	1,392	—	244	6,903	—	30	15,758,005	2,055	101,632
Rents, Concessions, and Royalties	—	103,733	—	—	—	—	—	142,836	10,224	21,048
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	1	—	—	—
State	—	2,766	4,405	12	—	—	16	—	584	21,913
Other Governmental Agencies	—	110,512	—	—	—	—	441	—	960	—
Charges for Current Services	—	66,596	5,973	—	—	—	—	263,004	19,591	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	399,334,105	—	—
Other Revenues	—	44,540	268,433	—	741	—	—	675,603	3,452	275,175
<b>Total Revenues</b>	<b>137</b>	<b>635,695</b>	<b>692,492</b>	<b>1,702</b>	<b>7,670</b>	<b>1</b>	<b>1,589</b>	<b>416,173,553</b>	<b>120,544</b>	<b>3,843,786</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	136,724	152,779	—	—	—	—	5,283,512	52,866	—
Services and Supplies	—	238,979	378,108	4,105	6,352	—	2,191	288,490,039	47,372	3,809,100
Self Insurance - Claims Paid	—	—	—	—	—	—	—	126,580,919	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	25,791	—	—	—	—	—	—	—
Interest Expense	—	—	13,510	—	—	—	—	—	—	—
Fixed Assets	—	54,131	153,419	—	—	—	—	417,426	—	84,998
Other Expenditures	—	6,706	1,814	119	—	1	—	22,837,425	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>436,540</b>	<b>725,421</b>	<b>4,224</b>	<b>6,352</b>	<b>1</b>	<b>2,191</b>	<b>443,609,321</b>	<b>100,238</b>	<b>3,894,098</b>
<b>Revenues Over (Under) Expenditures</b>	<b>137</b>	<b>199,155</b>	<b>(32,929)</b>	<b>(2,522)</b>	<b>1,318</b>	<b>—</b>	<b>(602)</b>	<b>(27,435,768)</b>	<b>20,306</b>	<b>(50,312)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	218,418	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(218,418)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$137</b>	<b>\$(19,263)</b>	<b>\$(32,929)</b>	<b>\$(2,522)</b>	<b>\$1,318</b>	<b>\$—</b>	<b>\$(602)</b>	<b>\$(27,435,768)</b>	<b>\$20,306</b>	<b>\$(50,312)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cypress Hill Cemetery District	Cypress Recreation and Park District	Daggett Community Services District	Daggett Community Services District	Daggett Community Services District	Darkhorse Permanent Road Division (Nevada) Streets and Roads - Construction and Maintenance	Davis Cemetery District	Davis Creek Cemetery District	Davis Creek Fire Protection District	De Luz Community Service District
	Cemetery	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park		Cemetery	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,575	\$3,224,611	\$34,319	\$3,432	\$48,046	\$—	\$163,920	\$4,933	\$7,990	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	66,796	—	—	—	2,298,354
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	170,379	(35)	(3)	(49)	—	36	2	4	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	5,419
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	85	35,354	15	2	21	1,092	11,344	387	16	25,719
Rents, Concessions, and Royalties	—	122,413	—	13	305	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	26	30,559	334	32	468	—	2,042	79	156	—
Other Governmental Agencies	—	13,126	—	—	—	—	34,018	—	—	—
Charges for Current Services	—	840,360	50	—	—	—	99,325	150	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	55,410	2,756	—	—	(218)	121,905	—	—	2,317
<b>Total Revenues</b>	<b>2,686</b>	<b>4,492,212</b>	<b>37,439</b>	<b>3,476</b>	<b>48,791</b>	<b>67,670</b>	<b>432,590</b>	<b>5,551</b>	<b>8,166</b>	<b>2,331,809</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,715,494	9,237	924	12,932	—	299,466	—	—	501,429
Services and Supplies	2,510	2,265,414	27,266	6,096	32,567	13,223	94,304	10,529	11,932	1,002,647
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	15,158
Fixed Assets	—	5,856	—	—	10,180	—	100,513	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	1,242,009
<b>Total Expenditures</b>	<b>2,510</b>	<b>3,986,764</b>	<b>36,503</b>	<b>7,020</b>	<b>55,679</b>	<b>13,223</b>	<b>494,283</b>	<b>10,529</b>	<b>11,932</b>	<b>2,761,243</b>
<b>Revenues Over (Under) Expenditures</b>	<b>176</b>	<b>505,448</b>	<b>936</b>	<b>(3,544)</b>	<b>(6,888)</b>	<b>54,447</b>	<b>(61,693)</b>	<b>(4,978)</b>	<b>(3,766)</b>	<b>(429,434)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	530,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	13,840	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	23,226	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(13,840)</b>	<b>—</b>	<b>—</b>	<b>23,226</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>530,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$176</b>	<b>\$491,608</b>	<b>\$936</b>	<b>\$(3,544)</b>	<b>\$16,338</b>	<b>\$54,447</b>	<b>\$(61,693)</b>	<b>\$(4,978)</b>	<b>\$(3,766)</b>	<b>\$100,566</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Deer Springs Fire Protection District	Del Norte County Flood Control District	Del Norte County Library	Del Norte Healthcare District	Del Norte Oaks Park Maintenance (Sacramento) Recreation and Park	Del Rey Community Services District	Del Rio Woods Recreation and Park District	Delano Mosquito Abatement District	Delta Fire Protection District (Sacramento)	Delta Vector Control District
	Fire Protection	Flood Control and Water Conservation	Library Services	Health	Recreation and Park	Recreation and Park	Recreation and Park	Pest Control	Fire Protection	Pest Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$406,685	\$58,936	\$166,402	\$411,332	\$2,706	\$50,717	\$60,695	\$736,843	\$237,908	\$1,664,272
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,906,058	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	110	—	(6)	822	—	3,367
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	7,052	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	43,295	1,462	1,345	38,078	37	393	2,669	21,888	3,059	68,086
Rents, Concessions, and Royalties	—	—	—	153,200	—	2,785	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	20,501	—	181	—	—
State	3,857	1,208	46,229	10,250	39	745	22,500	5,426	3,490	22,639
Other Governmental Agencies	—	—	11,022	63,572	—	—	—	25,830	—	72,133
Charges for Current Services	—	—	2,637	—	—	—	—	—	93,835	8,849
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	971,063	—	13,602	61,673	—	2,520	—	3,679	—	179,908
<b>Total Revenues</b>	<b>4,330,958</b>	<b>61,606</b>	<b>248,289</b>	<b>738,105</b>	<b>2,892</b>	<b>77,661</b>	<b>85,858</b>	<b>794,669</b>	<b>338,292</b>	<b>2,019,254</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	113,557	—	148,846	31,098	—	17,845	40,963	508,728	—	1,340,223
Services and Supplies	3,592,577	21,524	85,784	379,306	3,384	—	7,794	99,862	11,553	677,133
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	26,000	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	6,279	—	—	—	—	7,983	—	—
Other Expenditures	—	—	—	—	—	57,773	—	45,975	—	—
<b>Total Expenditures</b>	<b>3,706,134</b>	<b>21,524</b>	<b>240,909</b>	<b>436,404</b>	<b>3,384</b>	<b>75,618</b>	<b>48,757</b>	<b>662,548</b>	<b>11,553</b>	<b>2,017,356</b>
<b>Revenues Over (Under) Expenditures</b>	<b>624,824</b>	<b>40,082</b>	<b>7,380</b>	<b>301,701</b>	<b>(492)</b>	<b>2,043</b>	<b>37,101</b>	<b>132,121</b>	<b>326,739</b>	<b>1,898</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	466,402	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(466,402)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$624,824</b>	<b>\$40,082</b>	<b>\$7,380</b>	<b>\$301,701</b>	<b>\$(492)</b>	<b>\$2,043</b>	<b>\$37,101</b>	<b>\$132,121</b>	<b>\$(139,663)</b>	<b>\$1,898</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Denair Fire Protection District	Denair Lighting District	Deo Gloria Estates Lighting	Desert Recreation District	Desert Sands Unified School District Building Corporation	Diablo Community Services District	Diamond Springs/El Dorado Fire Protection District	Dinuba Memorial District	Disaster Recovery Joint Powers Agency	Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)
	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Financing or Constructing Facilities	Police Protection and Personal Safety	Fire Protection	Memorial	Governmental Services	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$107,699	\$3,653	\$—	\$2,115,719	\$—	\$291,555	\$2,726,671	\$56,850	\$—	\$31,538
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	125,180	40,913	8,779	2,408,503	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	241	9	—	—	—	127	27,379	123	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	25,380	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	943	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,244	124	51	59,427	196,468	796	1,156	852	2,400	—
Rents, Concessions, and Royalties	—	—	—	200,088	7,694,660	—	—	115,133	—	—
<b>Intergovernmental</b>										
Federal	60	2	—	—	—	—	—	—	—	—
State	1,843	61	—	33,249	—	3,462	31,728	862	—	374
Other Governmental Agencies	1,300	510	—	2,149,937	—	—	33,720	2,378	—	—
Charges for Current Services	29,677	—	—	2,430,082	—	178,274	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	36,764	—	—	696,834	—	—	403,643	12,044	—	—
<b>Total Revenues</b>	<b>312,008</b>	<b>45,272</b>	<b>8,830</b>	<b>10,093,839</b>	<b>7,891,128</b>	<b>475,157</b>	<b>3,249,677</b>	<b>188,242</b>	<b>2,400</b>	<b>31,912</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	52,701	—	—	5,662,838	—	—	2,733,327	85,231	—	—
Services and Supplies	118,979	37,358	2,840	3,444,070	—	525,015	402,588	111,320	3,870	28,872
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	55,000	6,535,000	—	—	—	—	—
Interest Expense	—	—	—	116,413	3,589,481	—	—	—	—	—
Fixed Assets	64,891	—	—	—	—	—	6,706	—	—	—
Other Expenditures	—	—	—	275,573	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>236,571</b>	<b>37,358</b>	<b>2,840</b>	<b>9,553,894</b>	<b>10,124,481</b>	<b>525,015</b>	<b>3,142,621</b>	<b>196,551</b>	<b>3,870</b>	<b>28,872</b>
<b>Revenues Over (Under) Expenditures</b>	<b>75,437</b>	<b>7,914</b>	<b>5,990</b>	<b>539,945</b>	<b>(2,233,353)</b>	<b>(49,858)</b>	<b>107,056</b>	<b>(8,309)</b>	<b>(1,470)</b>	<b>3,040</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	132,000	—	—
Other Financing (Uses)	—	—	—	—	20,148,383	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	405,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(405,000)</b>	<b>(20,148,383)</b>	<b>—</b>	<b>—</b>	<b>132,000</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$75,437</b>	<b>\$7,914</b>	<b>\$5,990</b>	<b>\$134,945</b>	<b>\$(22,381,736)</b>	<b>\$(49,858)</b>	<b>\$107,056</b>	<b>\$123,691</b>	<b>\$(1,470)</b>	<b>\$3,040</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Discovery Bay West Parking District	District 10-Hallwood Community Services District	Dixon Fire Protection District	Dixon Public Library District	Dixon Resource Conservation District	Dobbins Oregon House Fire Protection District	Dos Palos Cemetery District	Dos Palos Drainage District (Merced)	Douglas City Community Services District	Downey Cemetery District
	Parking	Fire Protection	Fire Protection	Library Services	Resource Conservation	Fire Protection	Cemetery	Drainage and Drainage Maintenance	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$9,294	\$424,180	\$321,920	\$83,434	\$10,398	\$72,171	\$2	\$3,573	\$59,764
Voter Approved Taxes	—	—	—	536,657	—	—	—	—	—	—
Property Assessments	2,960	135,074	—	—	—	78,954	—	130,099	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,120	—	1,935	528	—	154	—	—	138
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	164	8,615	6,868	11,120	7,347	3,758	25,947	3,154	4,079	4,137
Rents, Concessions, and Royalties	—	—	—	17,735	527,787	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	149	5,069	45,764	948	207	1,038	—	65	553
Other Governmental Agencies	—	—	—	31,581	—	—	—	—	—	220
Charges for Current Services	—	—	—	34,876	228,197	—	90,625	—	31,414	15,697
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,185	(1,457)	5,319	555	12,117	—	—	37,754	—
<b>Total Revenues</b>	<b>3,124</b>	<b>158,437</b>	<b>434,660</b>	<b>1,006,907</b>	<b>848,796</b>	<b>105,434</b>	<b>189,935</b>	<b>133,255</b>	<b>76,885</b>	<b>80,509</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	2,200	—	696,255	141,336	—	168,162	5,469	—	18,440
Services and Supplies	7,698	113,964	410,796	308,449	612,583	204,696	28,642	134,358	48,475	51,491
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	160,501	—	—	—	—	—	—
Other Expenditures	1,517	—	—	2,288	574	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,215</b>	<b>116,164</b>	<b>410,796</b>	<b>1,167,493</b>	<b>754,493</b>	<b>204,696</b>	<b>196,804</b>	<b>139,827</b>	<b>48,475</b>	<b>69,931</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,091)</b>	<b>42,273</b>	<b>23,864</b>	<b>(160,586)</b>	<b>94,303</b>	<b>(99,262)</b>	<b>(6,869)</b>	<b>(6,572)</b>	<b>28,410</b>	<b>10,578</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,091)</b>	<b>\$42,273</b>	<b>\$23,864</b>	<b>\$(160,586)</b>	<b>\$94,303</b>	<b>\$(99,262)</b>	<b>\$(6,869)</b>	<b>\$(6,572)</b>	<b>\$28,410</b>	<b>\$10,578</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Doyle Fire Protection District	Drainage District No. 1 (Butte)	Drainage District No. 100 (Butte)	Drainage District No. 2 (Butte)	Drainage District No. 200 (Butte)	Drainage Maintenance District No. 11 (Los Angeles)	Dunlap Cemetery District	Dunningan Fire Protection District	Dunsmuir Fire Protection District	Dunsmuir Recreation and Park District
	Fire Protection	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Fire Protection	Recreation and Park				
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$18,104	\$19,354	\$82,096	\$1,311	\$14,343	\$—	\$1,109	\$143,867	\$44,404	\$86,229
Voter Approved Taxes	—	—	—	—	—	—	—	—	12,211	—
Property Assessments	—	53,031	119,350	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	20	90	1	13	—	—	128	80	157
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	11,626	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	349	12,504	7,556	501	519	(19)	774	864	4,597	(203)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	14,450
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	356	310	1,400	21	213	—	16	1,017	849	1,583
Other Governmental Agencies	—	—	—	—	—	—	—	1,368	—	—
Charges for Current Services	4,758	—	—	2,833	—	—	2,160	—	—	8,541
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	15,525	2,333	—	—	—	—	—	3,938	15,285
<b>Total Revenues</b>	<b>23,567</b>	<b>100,744</b>	<b>212,825</b>	<b>4,667</b>	<b>15,088</b>	<b>(19)</b>	<b>4,059</b>	<b>158,870</b>	<b>66,079</b>	<b>126,042</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	125,865	—	—	—	—	51,861	14,080	53,668
Services and Supplies	21,297	24,374	85,260	4,002	15,974	—	3,574	59,129	19,119	75,191
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	23,315	—	—
Interest Expense	—	—	—	—	—	—	—	12,675	—	—
Fixed Assets	15,000	—	20,673	—	—	—	—	4,465	162,827	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>36,297</b>	<b>24,374</b>	<b>231,798</b>	<b>4,002</b>	<b>15,974</b>	<b>—</b>	<b>3,574</b>	<b>151,445</b>	<b>196,026</b>	<b>128,859</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,730)</b>	<b>76,370</b>	<b>(18,973)</b>	<b>665</b>	<b>(886)</b>	<b>(19)</b>	<b>485</b>	<b>7,425</b>	<b>(129,947)</b>	<b>(2,817)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	28	20	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>28</b>	<b>20</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(12,730)</b>	<b>\$76,370</b>	<b>\$(18,973)</b>	<b>\$693</b>	<b>\$(866)</b>	<b>\$(19)</b>	<b>\$485</b>	<b>\$7,425</b>	<b>\$(129,947)</b>	<b>\$(2,817)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Durham Mosquito Abatement District	Durham Recreation and Park District	Eagleville Cemetery District	Eagleville Fire Protection District	Eagleville Lighting District	East Bay - Delta Housing and Finance Agency Governmental Services	East Bay Municipal Utility District	East Bay Municipal Utility District	East Bay Municipal Utility District	East Bay Regional Communications System Authority
	Pest Control	Recreation and Park	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Governmental Services	Fire Protection	Flood Control and Water Conservation	Recreation and Park	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$74,477	\$338,360	\$7,504	\$8,191	\$985	\$—	\$22,053,000	\$3,135,000	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	54,309	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	75	336	3	5	—	—	576,000	191,000	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,877	5,333	200	64	9	76	—	—	—	5,884
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	1,429,000	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	3,347,950
State	1,176	5,291	124	130	16	—	260,000	—	—	—
Other Governmental Agencies	—	93,324	—	—	—	—	—	—	—	—
Charges for Current Services	—	202,192	655	—	—	173,646	—	15,311,000	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	156	14,781	—	—	—	10,612	—	—	—	—
<b>Total Revenues</b>	<b>134,070</b>	<b>659,617</b>	<b>8,486</b>	<b>8,390</b>	<b>1,010</b>	<b>184,334</b>	<b>22,889,000</b>	<b>18,637,000</b>	<b>1,429,000</b>	<b>3,353,834</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	67,181	375,289	2,436	—	—	—	7,243,000	1,800,000	5,592,000	—
Services and Supplies	34,113	255,825	2,184	15,619	764	195,875	3,868,000	1,768,000	2,262,000	614,237
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	7,406,000	—	—
Interest Expense	—	—	—	—	—	—	—	1,352,000	—	—
Fixed Assets	—	9,825	—	—	—	—	20,928,000	3,712,000	1,996,000	—
Other Expenditures	—	—	—	—	—	—	—	—	—	34,647
<b>Total Expenditures</b>	<b>101,294</b>	<b>640,939</b>	<b>4,620</b>	<b>15,619</b>	<b>764</b>	<b>195,875</b>	<b>32,039,000</b>	<b>16,038,000</b>	<b>9,850,000</b>	<b>648,884</b>
<b>Revenues Over (Under) Expenditures</b>	<b>32,776</b>	<b>18,678</b>	<b>3,866</b>	<b>(7,229)</b>	<b>246</b>	<b>(11,541)</b>	<b>(9,150,000)</b>	<b>2,599,000</b>	<b>(8,421,000)</b>	<b>2,704,950</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	651	49,968	—	—	—	—	—	—	—	—
Other Financing (Uses)	6,463	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	8,400,000	—
Operating Transfers Out	—	—	—	—	—	—	3,595,000	12,607,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(5,812)</b>	<b>49,968</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,595,000)</b>	<b>(12,607,000)</b>	<b>8,400,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$26,964</b>	<b>\$68,646</b>	<b>\$3,866</b>	<b>\$(7,229)</b>	<b>\$246</b>	<b>\$(11,541)</b>	<b>\$(12,745,000)</b>	<b>\$(10,008,000)</b>	<b>\$(21,000)</b>	<b>\$2,704,950</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	East Bay Regional Park District	East Bay Regional Park District	East Bay Regional Park District	East Bay Schools Insurance Group	East China Hill Community Services District	East Contra Costa Fire Protection District	East Contra Costa Regional Fee and Financing Authority	East Davis Fire Protection District	East Kern Cemetery District	East Kern Health Care District
	Fire Protection	Police Protection and Personal Safety	Recreation and Park	Self Insurance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery	Health
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,058,397	\$15,291,985	\$83,596,184	\$—	\$7,213	\$8,690,840	\$—	\$384,027	\$139,883	\$166,567
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	4,948	142,821	—	212,562	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	90	(154,981)	—	67	571	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	2,389,252	14,949	136	86	28	12,640	4,037	10,089
Rents, Concessions, and Royalties	—	—	1,769,860	—	—	—	—	—	—	52,000
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	29,389	146,945	1,143,359	—	84	112,051	—	3,580	2,141	1,321
Other Governmental Agencies	—	—	—	—	—	435,168	10,490,078	147	—	—
Charges for Current Services	228,571	1,701,729	8,650,740	—	—	16,403	—	—	67,593	—
Self Insurance Contributions and Claim Adjustments	—	—	—	4,136,268	—	—	—	—	—	—
Other Revenues	—	—	937,189	—	—	—	—	—	2,738	—
<b>Total Revenues</b>	<b>3,316,357</b>	<b>17,140,659</b>	<b>98,486,584</b>	<b>4,151,217</b>	<b>12,471</b>	<b>9,242,388</b>	<b>10,490,106</b>	<b>613,023</b>	<b>216,963</b>	<b>229,977</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,549,503	14,724,664	58,617,592	—	—	7,886,033	—	—	128,739	—
Services and Supplies	616,003	2,131,033	17,476,644	3,025,999	5,491	3,292,295	—	590,355	73,838	134,913
Self Insurance - Claims Paid	—	—	—	587,576	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	684,809	—	—	—	119,054	—	—	—	—
Interest Expense	—	109,257	—	—	—	12,908	—	—	—	—
Fixed Assets	—	—	1,457,877	—	—	10,507	—	—	23,450	—
Other Expenditures	—	—	—	—	—	5,809	5,638,377	—	—	—
<b>Total Expenditures</b>	<b>3,165,506</b>	<b>17,649,763</b>	<b>77,552,113</b>	<b>3,613,575</b>	<b>5,491</b>	<b>11,326,606</b>	<b>5,638,377</b>	<b>590,355</b>	<b>226,027</b>	<b>134,913</b>
<b>Revenues Over (Under) Expenditures</b>	<b>150,851</b>	<b>(509,104)</b>	<b>20,934,471</b>	<b>537,642</b>	<b>6,980</b>	<b>(2,084,218)</b>	<b>4,851,729</b>	<b>22,668</b>	<b>(9,064)</b>	<b>95,064</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	508,968	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	1,274,433	—	—	—	—	—	—	—
Operating Transfers In	—	—	2,510,763	—	—	—	—	—	—	—
Operating Transfers Out	—	—	13,642,700	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(11,897,402)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$150,851</b>	<b>\$(509,104)</b>	<b>\$9,037,069</b>	<b>\$537,642</b>	<b>\$6,980</b>	<b>\$(2,084,218)</b>	<b>\$4,851,729</b>	<b>\$22,668</b>	<b>\$(9,064)</b>	<b>\$95,064</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	East Lake Resource Conservation District	East Merced Resource Conservation District	East Palo Alto Drainage Maintenance District (San Mateo)	East Stanislaus Resource Conservation District	East Vallejo Fire Protection District	East View Maintenance District (San Joaquin)	Eastern Kern Resource Conservation District	Eastern Plumas Park and Recreation	Eastern Plumas Rural Fire Protection District	Easton Community Services District
	Resource Conservation	Resource Conservation	Drainage and Drainage Maintenance	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$18,876	\$6,501	\$—	\$2,606	\$429,601	\$4,867	\$15,909	\$—	\$64,458	\$19,027
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	117	—	—	—	—	4,770	—	—	4,977	17,399
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	92	13	(1)	—	3,284	5	—	—	57	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	501	176	—	1,899	1,506	102	48	510	504	1,524
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	624
<b>Intergovernmental</b>										
Federal	—	1,082	—	131,729	—	—	—	—	825	—
State	(1,291)	32,225	—	21,020	4,762	60	4,572	42,129	552	265
Other Governmental Agencies	55,120	—	—	—	—	—	—	—	—	1,498
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	695	100	—	40,326	—	—	681	2,500	452	1,719
<b>Total Revenues</b>	<b>74,110</b>	<b>40,097</b>	<b>(1)</b>	<b>197,580</b>	<b>439,153</b>	<b>9,804</b>	<b>21,210</b>	<b>45,139</b>	<b>71,825</b>	<b>42,056</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	48,394	—	—	127,557	—	—	4,701	—	13,698	19,930
Services and Supplies	10,832	41,153	—	164,117	439,139	9,728	9,375	53,128	55,976	40,190
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	1
Other Expenditures	—	—	—	—	3,820	—	4,422	—	5,245	1,715
<b>Total Expenditures</b>	<b>59,226</b>	<b>41,153</b>	<b>—</b>	<b>291,674</b>	<b>442,959</b>	<b>9,728</b>	<b>18,498</b>	<b>53,128</b>	<b>74,920</b>	<b>61,835</b>
<b>Revenues Over (Under) Expenditures</b>	<b>14,884</b>	<b>(1,056)</b>	<b>(1)</b>	<b>(94,094)</b>	<b>(3,806)</b>	<b>76</b>	<b>2,712</b>	<b>(7,989)</b>	<b>(3,095)</b>	<b>(19,779)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,884</b>	<b>\$(1,056)</b>	<b>\$(1)</b>	<b>\$(94,094)</b>	<b>\$(3,806)</b>	<b>\$76</b>	<b>\$2,712</b>	<b>\$(7,989)</b>	<b>\$(3,095)</b>	<b>\$(19,779)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Eastside Fire Protection District	Eastside Mosquito Abatement	Eastside Water District	Ebbetts Pass Fire Protection District	Ebbetts Pass Veterans Memorial District Memorial	Eden Township Hospital District	Edgemont Community Services District Lighting and Lighting Maintenance	Eel-Russian River Commission	El Cerrito Drainage District (Sutter)	El Dorado County Air Pollution Control
	Fire Protection	Pest Control	Flood Control and Water Conservation	Fire Protection	Memorial	Health	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Drainage and Drainage Maintenance	Air Pollution Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,640,938	\$1,595,774	\$—	\$1,831,958	\$56,408	\$—	\$9,709	\$—	\$734	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	410,922	—	107,933	1,169,409	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,819	—	2,580	—	—	183	—	1	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	362,952
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	42,658
<b>Revenue From Use of Money and Property</b>										
Interest Income	18,414	95,338	6,416	21,060	663	1,881,901	897	—	28	5,364
Rents, Concessions, and Royalties	—	—	—	20,000	—	3,159,857	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	2,682	—	—	—	—	—	—	—	—
State	22,146	27,096	—	122,769	713	—	134	—	11	1,187,746
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	386,724	14,147	—	21,434	—	—	32,496
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	28,614	237	13,431	—	660,692	—	—	—	8,397
<b>Total Revenues</b>	<b>2,092,420</b>	<b>1,753,323</b>	<b>114,586</b>	<b>3,567,931</b>	<b>71,931</b>	<b>5,702,450</b>	<b>32,357</b>	<b>—</b>	<b>774</b>	<b>1,639,613</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,214,369	—	2,729,704	28,583	—	—	—	—	601,638
Services and Supplies	1,811,723	579,891	60,416	639,243	92,857	3,096,025	15,020	3,555	—	521,547
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	169,617	—	—	—	—	—	—
Interest Expense	—	—	—	144,623	—	1,851,679	—	—	—	—
Fixed Assets	—	21,610	—	136,676	—	1,198,231	—	—	—	—
Other Expenditures	—	—	—	—	—	1,832,144	33,820	—	703	—
<b>Total Expenditures</b>	<b>1,811,723</b>	<b>1,815,870</b>	<b>60,416</b>	<b>3,819,863</b>	<b>121,440</b>	<b>7,978,079</b>	<b>48,840</b>	<b>3,555</b>	<b>703</b>	<b>1,123,185</b>
<b>Revenues Over (Under) Expenditures</b>	<b>280,697</b>	<b>(62,547)</b>	<b>54,170</b>	<b>(251,932)</b>	<b>(49,509)</b>	<b>(2,275,629)</b>	<b>(16,483)</b>	<b>(3,555)</b>	<b>71</b>	<b>516,428</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$280,697</b>	<b>\$(62,547)</b>	<b>\$54,170</b>	<b>\$(251,932)</b>	<b>\$(49,509)</b>	<b>\$(2,275,629)</b>	<b>\$(16,483)</b>	<b>\$(3,555)</b>	<b>\$71</b>	<b>\$516,428</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	El Dorado County Bond Authority	El Dorado County Fire Protection District	El Dorado County Resource Conservation District	El Dorado County Risk Management Authority	El Dorado County Water Agency	El Dorado County-City of Placerville-City of South Lake Tahoe Governmental Services	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Water and Power Authority	El Granada Lighting District
	Financing or Constructing Facilities	Fire Protection	Resource Conservation	Self Insurance	Flood Control and Water Conservation	Governmental Services	Recreation and Park	Fire Protection	Local and Regional Planning or Development	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$7,681,913	\$—	\$—	\$2,280,514	\$—	\$5,324,527	\$12,917,263	\$—	\$50,849
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	774,254	—	—	—	—	1,437,831	169,186	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	75,521	—	—	21,074	—	—	104,032	—	6,086
Licenses, Permits, and Franchises	—	83,786	—	—	—	—	582,180	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	14,048	968	131,800	8,157	148	50,356	127,422	448	5,973
Rents, Concessions, and Royalties	—	—	—	—	—	—	207,949	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	163,750	—	—
State	—	537,742	361,419	—	30,280	—	56,100	138,220	—	332
Other Governmental Agencies	—	301,000	84,313	—	8,668	—	619,123	1,011,918	1,001,514	—
Charges for Current Services	—	84,151	5,220	—	43,356	—	1,143,188	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	32,255,680	—	—	—	—	—	—
Other Revenues	—	44,994	—	1,200,622	30,580	189,589	—	429,770	—	—
<b>Total Revenues</b>	<b>—</b>	<b>9,597,409</b>	<b>451,920</b>	<b>33,588,102</b>	<b>2,422,629</b>	<b>189,737</b>	<b>9,421,254</b>	<b>15,061,561</b>	<b>1,001,962</b>	<b>63,240</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	8,989,445	66,455	557,265	728,539	—	4,047,080	13,577,702	—	—
Services and Supplies	23,316	1,255,128	277,366	13,488,355	1,100,387	—	3,685,290	1,213,962	1,065,783	29,802
Self Insurance - Claims Paid	—	—	—	19,346,530	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	324,392	—	—	—	—	—	—	—	—
Fixed Assets	—	49,643	—	—	—	—	—	88,389	—	—
Other Expenditures	—	—	—	—	—	223,872	—	14,800	30,000	—
<b>Total Expenditures</b>	<b>23,316</b>	<b>10,618,608</b>	<b>343,821</b>	<b>33,392,150</b>	<b>1,828,926</b>	<b>223,872</b>	<b>7,732,370</b>	<b>14,894,853</b>	<b>1,095,783</b>	<b>29,802</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(23,316)</b>	<b>(1,021,199)</b>	<b>108,099</b>	<b>195,952</b>	<b>593,703</b>	<b>(34,135)</b>	<b>1,688,884</b>	<b>166,708</b>	<b>(93,821)</b>	<b>33,438</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	23,316	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	539,005	—	—	—
Operating Transfers Out	—	—	—	—	—	—	4,722,546	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>23,316</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(4,183,541)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(1,021,199)</b>	<b>\$108,099</b>	<b>\$195,952</b>	<b>\$593,703</b>	<b>\$(34,135)</b>	<b>\$(2,494,657)</b>	<b>\$166,708</b>	<b>\$(93,821)</b>	<b>\$33,438</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	El Macero County Service Area (Yolo)	El Macero County Service Area (Yolo)	El Medio Fire Protection District	El Monte Cable Television Community Access Corporation Television Translator Station Facilities	El Rancho Simi Pioneer Cemetery District	Elk Community Services District	Elk Creek Cemetery District	Elk Creek Community Services District	Elk Creek Community Services District	Elk Creek Fire Protection District
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection		Cemetery	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,889	\$2,531	\$140,568	\$—	\$49,024	\$31,969	\$6,638	\$—	\$—	\$10,054
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	18,522	24,819	334,601	—	—	25,314	—	—	—	7,880
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	175	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	289	387	3,191	259	126	375	162	3	52	575
Rents, Concessions, and Royalties	—	—	—	7	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	1	1	79,042	—	—	—	—	—	—	—
State	20	27	2,440	—	582	179	85	—	—	831
Other Governmental Agencies	—	—	—	103,720	8,464	1,290	—	—	—	—
Charges for Current Services	—	—	27,890	—	31,317	6,359	7,800	1,102	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	925	—	—	9,874	177	—	—	213
<b>Total Revenues</b>	<b>20,721</b>	<b>27,765</b>	<b>588,832</b>	<b>103,986</b>	<b>89,513</b>	<b>75,360</b>	<b>14,862</b>	<b>1,105</b>	<b>52</b>	<b>19,553</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	433,676	74,050	11,161	—	4,343	—	—	2,933
Services and Supplies	21,088	28,293	132,635	—	88,083	86,511	7,295	1,131	590	9,444
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	38,744	—	—	16,503	—	—	—	—
Interest Expense	—	—	13,860	—	—	1,540	—	—	—	—
Fixed Assets	—	—	45,378	—	—	—	—	—	—	—
Other Expenditures	—	—	—	1,594	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>21,088</b>	<b>28,293</b>	<b>664,293</b>	<b>75,644</b>	<b>99,244</b>	<b>104,554</b>	<b>11,638</b>	<b>1,131</b>	<b>590</b>	<b>12,377</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(367)</b>	<b>(528)</b>	<b>(75,461)</b>	<b>28,342</b>	<b>(9,731)</b>	<b>(29,194)</b>	<b>3,224</b>	<b>(26)</b>	<b>(538)</b>	<b>7,176</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	367	528	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>367</b>	<b>528</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(75,461)</b>	<b>\$28,342</b>	<b>\$(9,731)</b>	<b>\$(29,194)</b>	<b>\$3,224</b>	<b>\$(26)</b>	<b>\$(538)</b>	<b>\$7,176</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Elk Grove Community Services District Public Facilities Acquisition Corporation Financing or Constructing Facilities	Elk Grove-Cosumnes Cemetery District  Cemetery	Elk Grove-Rancho Cordova-El Dorado Connector Authority  Streets and Roads - Construction and Maintenance	Elkhorn Fire Protection District  Fire Protection	Elkhorn Maintenance District (San Joaquin)  Lighting and Lighting Maintenance	Elsinore - Murrieta - Anza Resource Conservation District  Resource Conservation	Elsinore Valley Cemetery District  Cemetery	Emerald Lake Lighting District  Lighting and Lighting Maintenance	Empire Lighting District  Lighting and Lighting Maintenance	Employment Risk Management Authority (ERMA)  Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$661,716	\$—	\$24,177	\$2,998	\$—	\$605,693	\$167,672	\$7,263	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,184	—	—	—	12,512	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	28,471	(91,486)	7	3	—	9,148	87,123	19	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	10,977	1,466	427	74	3,071	(8,003)	22,250	58	291,384
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	34,291	—	—	—	67,726	—	4	—
State	—	9,471	1,833,967	46	37	—	60,616	1,095	122	—
Other Governmental Agencies	—	—	50,000	10	—	—	5,759	—	2,492	—
Charges for Current Services	—	129,900	—	—	—	—	17,046	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	7,451,583
Other Revenues	—	59,416	—	—	—	149,284	73,819	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>899,951</b>	<b>1,828,238</b>	<b>24,667</b>	<b>4,296</b>	<b>152,355</b>	<b>831,804</b>	<b>278,140</b>	<b>22,470</b>	<b>7,742,967</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	289,189	395,074	3,644	—	38,120	311,755	—	—	—
Services and Supplies	—	172,714	1,500,366	35,171	4,818	50,211	177,990	57,644	23,566	646,656
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	5,419,209
<b>Debt Service</b>										
Retirement of Long-Term Debt	166,628	29,915	—	—	—	—	—	—	—	—
Interest Expense	275,095	33,441	—	—	—	—	—	—	—	—
Fixed Assets	—	130,760	—	—	—	—	39,765	—	—	—
Other Expenditures	—	58,112	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>441,723</b>	<b>714,131</b>	<b>1,895,440</b>	<b>38,815</b>	<b>4,818</b>	<b>88,331</b>	<b>529,510</b>	<b>57,644</b>	<b>23,566</b>	<b>6,065,865</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(441,723)</b>	<b>185,820</b>	<b>(67,202)</b>	<b>(14,148)</b>	<b>(522)</b>	<b>64,024</b>	<b>302,294</b>	<b>220,496</b>	<b>(1,096)</b>	<b>1,677,102</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(441,723)</b>	<b>\$185,820</b>	<b>\$(67,202)</b>	<b>\$(14,148)</b>	<b>\$(522)</b>	<b>\$64,024</b>	<b>\$302,294</b>	<b>\$220,496</b>	<b>\$(1,096)</b>	<b>\$1,677,102</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Enchanted Hills Drainage Maintenance District (San Mateo) Drainage and Drainage Maintenance	Enchanted Hills Lighting Maintenance District (San Mateo) Lighting and Lighting Maintenance	ERICA Communications Authority  Police Protection and Personal Safety	Escalon Cemetery District  Cemetery	Escalon Consolidated Fire Protection District  Fire Protection	Eshom Valley Cemetery District  Cemetery	Esparto Community Services District  Lighting and Lighting Maintenance	Esparto Fire Protection District  Fire Protection	Estero Municipal Improvement District  Fire Protection	Estero Municipal Improvement District  Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,546	\$7,567	\$—	\$36,734	\$282,470	\$9,164	\$—	\$136,343	\$4,818,562	\$7,227,843
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	745,164	—	—	60,684	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	202	3,840	—	—	—	19	—	53	22,531	33,796
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	94	1,142	7,426	468	1,445	372	—	2,495	30,048	45,073
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	255,653	383,480
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	10	50	—	489	3,478	132	—	1,697	41,912	62,868
Other Governmental Agencies	—	—	—	—	—	—	—	633	—	—
Charges for Current Services	—	—	—	173,690	—	—	18,771	3,254	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	9,152	726	—	—	—	—
<b>Total Revenues</b>	<b>1,852</b>	<b>12,599</b>	<b>7,426</b>	<b>211,381</b>	<b>1,041,709</b>	<b>10,413</b>	<b>18,771</b>	<b>205,159</b>	<b>5,168,706</b>	<b>7,753,060</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	155,515	736,306	9,913	—	94,199	—	—
Services and Supplies	26	3,081	162,985	112,755	233,419	3,682	18,280	75,914	5,018,388	7,527,583
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	50,680	—	—	—	—	—
Other Expenditures	—	—	—	52	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>26</b>	<b>3,081</b>	<b>162,985</b>	<b>268,322</b>	<b>1,020,405</b>	<b>13,595</b>	<b>18,280</b>	<b>170,113</b>	<b>5,018,388</b>	<b>7,527,583</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,826</b>	<b>9,518</b>	<b>(155,559)</b>	<b>(56,941)</b>	<b>21,304</b>	<b>(3,182)</b>	<b>491</b>	<b>35,046</b>	<b>150,318</b>	<b>225,477</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	93,686	—	491	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(93,686)</b>	<b>—</b>	<b>(491)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,826</b>	<b>\$9,518</b>	<b>\$(155,559)</b>	<b>\$(56,941)</b>	<b>\$(72,382)</b>	<b>\$(3,182)</b>	<b>\$—</b>	<b>\$35,046</b>	<b>\$150,318</b>	<b>\$225,477</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Etna Cemetery District	Eureka Public Financing Authority	Excelsior-Kings River Resource Conservation District	Exclusive Risk Management Authority of California Self Insurance	Exeter District Ambulance	Exeter Memorial District	Exeter Public Cemetery District	Fair Oaks Cemetery District	Fair Oaks Recreation and Park District	Fairview Acres Lighting District
	Cemetery	Financing or Constructing Facilities	Resource Conservation	Self Insurance	Ambulance Service	Memorial	Cemetery	Cemetery	Recreation and Park	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$14,282	\$—	\$—	\$—	\$211,717	\$174,298	\$46,958	\$173,151	\$1,295,148	\$1,909
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	10,521	—	—	—	—	—	—	—	81,784	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	459,997	—
Prior Year and Penalties	28	—	—	—	424	380	95	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,465	—	712	33,965	2,904	9,528	10,323	4,471	9,882	—
Rents, Concessions, and Royalties	—	—	—	—	—	27,434	—	—	142,557	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	327	—	—	—	2,912	2,608	—	—	18,834	22
Other Governmental Agencies	—	—	—	—	—	—	697	40,465	—	—
Charges for Current Services	—	—	—	—	1,264,622	—	278,450	372,703	231,870	—
Self Insurance Contributions and Claim Adjustments	—	—	—	518,490	—	—	—	—	—	—
Other Revenues	2,875	—	610	401,900	25,316	12	200	12,730	116,355	—
<b>Total Revenues</b>	<b>30,498</b>	<b>—</b>	<b>1,322</b>	<b>954,355</b>	<b>1,507,895</b>	<b>214,260</b>	<b>336,723</b>	<b>603,520</b>	<b>2,356,427</b>	<b>1,931</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	16,325	—	1,079	—	832,160	91,689	211,834	302,793	1,246,241	—
Services and Supplies	9,365	—	1,617	—	466,969	89,447	108,696	163,495	941,809	981
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	13,962	—	—	—	—	—
Interest Expense	—	—	—	—	3,317	—	—	—	—	—
Fixed Assets	2,099	—	—	—	158,735	—	21,574	15,838	23,500	—
Other Expenditures	—	—	—	19,225	—	—	—	—	23,317	—
<b>Total Expenditures</b>	<b>27,789</b>	<b>—</b>	<b>2,696</b>	<b>19,225</b>	<b>1,475,143</b>	<b>181,136</b>	<b>342,104</b>	<b>482,126</b>	<b>2,234,867</b>	<b>981</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,709</b>	<b>—</b>	<b>(1,374)</b>	<b>935,130</b>	<b>32,752</b>	<b>33,124</b>	<b>(5,381)</b>	<b>121,394</b>	<b>121,560</b>	<b>950</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	9,195,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	9,195,000	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,709</b>	<b>\$—</b>	<b>\$(1,374)</b>	<b>\$935,130</b>	<b>\$32,752</b>	<b>\$33,124</b>	<b>\$(5,381)</b>	<b>\$121,394</b>	<b>\$121,560</b>	<b>\$950</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Fairview Cemetery District	Fairview Fire Protection District	Fairview Tract Lighting District	Fall River Mills Cemetery District	Fall River Mills Fire Protection District	Fall River Resource Conservation District	Fallen Leaf Lake Community Services District	Fallen Leaf Lake Community Services District	Farmington Fire Protection District	Farmington Maintenance District (San Joaquin)
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Resource Conservation	Fire Protection	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$35,165	\$2,590,673	\$2,586	\$11,663	\$72,957	\$19,733	\$20,682	\$—	\$228,301	\$1,666
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	51,825	4,963	—	—	—	124,931	—	—	450
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	38	2,407	6	10	76	26	(7)	—	—	2
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	110	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,356	39,115	43	277	1,731	871	713	1,633	1,429	19
Rents, Concessions, and Royalties	—	—	—	—	1,200	9,040	—	90,041	—	—
<b>Intergovernmental</b>										
Federal	9	—	1	—	—	538,128	—	—	—	—
State	527	23,518	42	179	1,133	118,404	56,092	—	2,904	19
Other Governmental Agencies	—	—	1,250	—	—	—	—	—	260	—
Charges for Current Services	15,663	—	—	—	92,706	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,988	5,008	—	1,394	750	937	—
<b>Total Revenues</b>	<b>53,758</b>	<b>2,707,538</b>	<b>8,891</b>	<b>16,117</b>	<b>174,811</b>	<b>686,202</b>	<b>203,915</b>	<b>92,424</b>	<b>233,831</b>	<b>2,156</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	26,460	—	—	6,285	34,715	63,281	111,597	32,984	35,229	—
Services and Supplies	34,870	2,519,444	7,304	6,196	66,148	592,148	39,454	71,449	137,484	2,870
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	8,847	—	1,000	—	—
Interest Expense	—	—	—	—	—	2,477	—	—	—	—
Fixed Assets	—	—	—	—	36,908	—	—	—	—	—
Other Expenditures	—	232,888	—	48	—	813	—	—	—	—
<b>Total Expenditures</b>	<b>61,330</b>	<b>2,752,332</b>	<b>7,304</b>	<b>12,529</b>	<b>137,771</b>	<b>667,566</b>	<b>151,051</b>	<b>105,433</b>	<b>172,713</b>	<b>2,870</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,572)</b>	<b>(44,794)</b>	<b>1,587</b>	<b>3,588</b>	<b>37,040</b>	<b>18,636</b>	<b>52,864</b>	<b>(13,009)</b>	<b>61,118</b>	<b>(714)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	8,964	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,964</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,572)</b>	<b>\$(44,794)</b>	<b>\$1,587</b>	<b>\$3,588</b>	<b>\$37,040</b>	<b>\$18,636</b>	<b>\$52,864</b>	<b>\$(13,009)</b>	<b>\$70,082</b>	<b>\$(714)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Feather River Recreation and Park District	Feather River Resource Conservation District	Feather Water District	Felton Fire Protection District	Ferndale Fire Protection District	Fieldbrook Community Services District	Fig Garden Fire Protection District	Fig Garden Police Protection District	Fillmore-Piru Memorial District	Fire Agencies Insurance Risk Authority
	Recreation and Park	Resource Conservation	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Police Protection and Personal Safety	Memorial	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,403,949	\$—	\$—	\$586,906	\$138,072	\$42,749	\$511,953	\$133,721	\$76,995	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	218,204	—	9,999	—	30,643	21,294	461,412	233,721	27,740	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,646	—	—	957	1,722	675	2,864	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	1,116	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	33,318	6,144	—	11,930	3,043	2,312	18,782	6,727	1,243	101,008
Rents, Concessions, and Royalties	—	—	—	13,631	—	—	—	—	56,600	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	102,609	—	—	—	—
State	19,833	—	—	8,243	2,463	1,293	7,289	2,077	4,500	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,315	—
Charges for Current Services	769,780	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	2,738,100
Other Revenues	8,442	8,080	—	152,351	119,665	749	—	—	—	—
<b>Total Revenues</b>	<b>2,457,172</b>	<b>14,224</b>	<b>9,999</b>	<b>774,018</b>	<b>295,608</b>	<b>171,681</b>	<b>1,002,300</b>	<b>376,246</b>	<b>169,509</b>	<b>2,839,108</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	639,378	—	—	293,731	22,395	1,369	—	—	86,139	—
Services and Supplies	906,905	28,433	12,387	202,795	76,935	38,020	940,450	275,758	84,840	2,699,651
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	3,229	—	—	—	—	—
Interest Expense	23,650	—	—	—	15,722	—	—	—	—	—
Fixed Assets	107,360	—	—	44,689	420,361	141,450	—	—	—	—
Other Expenditures	134,493	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,811,786</b>	<b>28,433</b>	<b>12,387</b>	<b>541,215</b>	<b>538,642</b>	<b>180,839</b>	<b>940,450</b>	<b>275,758</b>	<b>170,979</b>	<b>2,699,651</b>
<b>Revenues Over (Under) Expenditures</b>	<b>645,386</b>	<b>(14,209)</b>	<b>(2,388)</b>	<b>232,803</b>	<b>(243,034)</b>	<b>(9,158)</b>	<b>61,850</b>	<b>100,488</b>	<b>(1,470)</b>	<b>139,457</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	99,161	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	12,749	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	11,883	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	32,344	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>866</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>99,161</b>	<b>—</b>	<b>(32,344)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$646,252</b>	<b>\$(14,209)</b>	<b>\$(2,388)</b>	<b>\$232,803</b>	<b>\$(143,873)</b>	<b>\$(9,158)</b>	<b>\$29,506</b>	<b>\$100,488</b>	<b>\$(1,470)</b>	<b>\$139,457</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Fire Agencies Self Insurance System (FASIS)	Fire Protection Service Area No. 1	Firebaugh Resource Conservation District Conservation	Firehouse Community Park Agency	FIRST 5 Santa Clara County	Flood Control Maintenance Area District No. 4	Flood Control Maintenance Area No. 1	Flood Control Maintenance Area No. 12	Flood Control Maintenance Area No. 13	Flood Control Maintenance Area No. 16
	Self Insurance	Fire Protection	Resource Conservation	Recreation and Park	Local and Regional Planning or Development	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,774,652	\$—	\$—	\$—	\$39,822	\$—	\$3,359	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	26,876	—	20,515	173,056	80,342	154,931	124,103
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,378	—	—	—	48	—	—	—	2,271
Licenses, Permits, and Franchises	—	10,008	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,051,114	22,855	171	—	2,677,874	171	430	192	—	270
Rents, Concessions, and Royalties	—	—	—	—	142,813	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	3,628	—	—	—	17	1,997	2,088	—	—
State	—	41,764	—	—	22,214,462	1,707	—	—	—	—
Other Governmental Agencies	—	13,533	—	—	—	10,540	—	—	—	—
Charges for Current Services	—	892,466	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	8,840,888	—	—	—	—	—	—	—	—	—
Other Revenues	2,134	14,585	—	4,229	797,842	—	—	—	—	—
<b>Total Revenues</b>	<b>9,894,136</b>	<b>2,775,869</b>	<b>171</b>	<b>31,105</b>	<b>25,832,991</b>	<b>72,820</b>	<b>175,483</b>	<b>85,981</b>	<b>154,931</b>	<b>126,644</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	281,100	—	4,029	4,157,484	—	—	—	—	—
Services and Supplies	1,778,052	3,708,481	—	12,205	1,649,608	57,027	171,693	95,438	147,436	—
Self Insurance - Claims Paid	7,534,682	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	2,230,210	—	—	5,710	—	—	—	—	—
Other Expenditures	—	—	—	—	20,667,171	—	—	—	—	34,408
<b>Total Expenditures</b>	<b>9,312,734</b>	<b>6,219,791</b>	<b>—</b>	<b>16,234</b>	<b>26,479,973</b>	<b>57,027</b>	<b>171,693</b>	<b>95,438</b>	<b>147,436</b>	<b>34,408</b>
<b>Revenues Over (Under) Expenditures</b>	<b>581,402</b>	<b>(3,443,922)</b>	<b>171</b>	<b>14,871</b>	<b>(646,982)</b>	<b>15,793</b>	<b>3,790</b>	<b>(9,457)</b>	<b>7,495</b>	<b>92,236</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	1,874,044	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>1,874,044</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$581,402</b>	<b>\$(1,569,878)</b>	<b>\$171</b>	<b>\$14,871</b>	<b>\$(646,982)</b>	<b>\$15,793</b>	<b>\$3,790</b>	<b>\$(9,457)</b>	<b>\$7,495</b>	<b>\$92,236</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Flood Control Maintenance Area No. 17	Flood Control Maintenance Area No. 3	Flood Control Maintenance Area No. 5	Flood Control Maintenance Area No. 7	Flood Control Maintenance Area No. 9	Florin Resource Conservation District	Fontana Fire Protection District	Foothill Fire Protection District (Calaveras)	Foothill Fire Protection District (Yuba)	Foresthill Fire Protection District
	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Resource Conservation	Fire Protection	Fire Protection	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$9,906,555	\$192,218	\$—	\$367,739
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	35,325	240,454	143,441	540,557	—	—	—	110,372	301,095
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	238,972	—	—	—
Prior Year and Penalties	31	723	—	1,959	—	—	81,000	124	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	309,941	—	17,328	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	121	156	—	204	343	66	32,728	2,242	7,135	16,651
Rents, Concessions, and Royalties	—	—	—	—	—	8,000	—	—	700	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	135,166	4,787	10,057	3,000
Other Governmental Agencies	113	—	—	—	—	—	9,397,455	—	—	—
Charges for Current Services	42,270	—	—	—	—	—	—	17,375	15,464	384,474
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	720,984	4	26,940	528,494
<b>Total Revenues</b>	<b>42,535</b>	<b>36,204</b>	<b>240,454</b>	<b>145,604</b>	<b>540,900</b>	<b>8,066</b>	<b>20,822,801</b>	<b>216,750</b>	<b>187,996</b>	<b>1,601,453</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	13,000	56,454	—	812,481
Services and Supplies	43,819	—	214,048	—	619,575	—	19,592,566	104,063	89,741	672,289
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	35,403	—	—
Interest Expense	—	—	—	—	—	—	—	8,597	—	—
Fixed Assets	—	—	—	—	—	—	—	2,056	—	366,993
Other Expenditures	—	49,897	—	96,024	—	8,025	1,750,000	—	—	—
<b>Total Expenditures</b>	<b>43,819</b>	<b>49,897</b>	<b>214,048</b>	<b>96,024</b>	<b>619,575</b>	<b>8,025</b>	<b>21,355,566</b>	<b>206,573</b>	<b>89,741</b>	<b>1,851,763</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,284)</b>	<b>(13,693)</b>	<b>26,406</b>	<b>49,580</b>	<b>(78,675)</b>	<b>41</b>	<b>(532,765)</b>	<b>10,177</b>	<b>98,255</b>	<b>(250,310)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	51,210	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(51,210)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,284)</b>	<b>\$(13,693)</b>	<b>\$26,406</b>	<b>\$49,580</b>	<b>\$(78,675)</b>	<b>\$41</b>	<b>\$(532,765)</b>	<b>\$10,177</b>	<b>\$47,045</b>	<b>\$(250,310)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Forestville Fire Protection District	Forestville Lighting District	Fort Bragg Rural Fire Protection District	Fort Dick Fire Protection District	Fort Jones Cemetery District	Fortuna Cemetery District	Fortuna Fire Protection District	Fowler Cemetery District	Fremont Family Resources Center Corporation Governmental Services	Fremont Social Services Financing Authority Financing or Constructing Facilities
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Cemetery	Cemetery	Fire Protection	Cemetery		
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$924,334	\$13,459	\$168,623	\$111,830	\$53,799	\$21,933	\$313,029	\$174,739	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	129,738	—	173,441	9,046	—	—	80,403	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(1)	368	—	103	505	8,807	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	18,907	1,249	1,270	485	2,882	497	47,043	13,411	1,412	42,783
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	5,869	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	19,993	—	—	—	—	—	—
State	8,655	135	2,064	6,239	1,248	525	20,850	2,654	—	—
Other Governmental Agencies	84,720	—	48,416	—	—	—	24,580	8,237	120,171	—
Charges for Current Services	—	—	—	—	—	159,255	—	164,645	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	17,769	8,170	—	5,707	—	—	—
<b>Total Revenues</b>	<b>1,166,354</b>	<b>14,842</b>	<b>394,182</b>	<b>165,362</b>	<b>66,202</b>	<b>182,715</b>	<b>500,419</b>	<b>369,555</b>	<b>121,583</b>	<b>42,783</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	941,827	—	—	45,938	36,389	91,738	46,904	229,079	114,249	—
Services and Supplies	208,547	7,090	315,067	71,759	15,475	40,380	175,823	95,427	22,473	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	15,759	9,554	—	—	—	—	—	—
Interest Expense	—	—	3,638	2,048	—	—	—	—	—	—
Fixed Assets	145,055	—	61,213	19,993	4,439	—	49,941	205,117	—	—
Other Expenditures	—	—	—	—	—	700	—	—	3,785	137,568
<b>Total Expenditures</b>	<b>1,295,429</b>	<b>7,090</b>	<b>395,677</b>	<b>149,292</b>	<b>56,303</b>	<b>132,818</b>	<b>272,668</b>	<b>529,623</b>	<b>140,507</b>	<b>137,568</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(129,075)</b>	<b>7,752</b>	<b>(1,495)</b>	<b>16,070</b>	<b>9,899</b>	<b>49,897</b>	<b>227,751</b>	<b>(160,068)</b>	<b>(18,924)</b>	<b>(94,785)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	170,000	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>170,000</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(129,075)</b>	<b>\$7,752</b>	<b>\$(1,495)</b>	<b>\$16,070</b>	<b>\$9,899</b>	<b>\$49,897</b>	<b>\$227,751</b>	<b>\$9,932</b>	<b>\$(18,924)</b>	<b>\$(94,785)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	French Camp-McKinley Fire Protection District  Fire Protection	Fresno Area Self-Insurance Benefits Organization Self Insurance	Fresno County Fire Protection District  Fire Protection	Fresno County Zoo Authority  Financing or Constructing Facilities	Fresno County-Self Insurance Group  Self Insurance	Fresno Metropolitan Flood Control District  Flood Control and Water Conservation	Fresno Mosquito and Vector Control District  Pest Control	Fresno-Madera Agency On Aging  Local and Regional Planning or Development	Fresno-Westside Mosquito Abatement District  Pest Control	Friant Water Users Authority  Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$415,543	\$—	\$13,637,514	\$—	\$—	\$7,833,380	\$898,239	\$—	\$375,680	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	264,436	—	70,055	—	—	5,424,622	187,208	—	400,086	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	7,980	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	7,175	230,483	305,729	70,323	248,348	609,249	36,845	—	43,920	2,600
Rents, Concessions, and Royalties	—	—	—	—	—	87,964	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	619,245	—	—	—	—	5,749,083	—	—
State	5,474	—	175,252	—	—	2,463,422	15,540	527,311	44,471	—
Other Governmental Agencies	—	—	878,054	3,250,425	—	—	—	340,232	—	1,699,638
Charges for Current Services	70,894	—	1,415,533	—	—	689,289	—	—	66,746	—
Self Insurance Contributions and Claim Adjustments	—	16,286,561	—	—	6,800,431	—	—	—	—	—
Other Revenues	82,663	544,218	163,541	—	24,137	9,683,703	26,093	—	1,738	—
<b>Total Revenues</b>	<b>854,165</b>	<b>17,061,262</b>	<b>17,264,923</b>	<b>3,320,748</b>	<b>7,072,916</b>	<b>26,791,629</b>	<b>1,163,925</b>	<b>6,616,626</b>	<b>932,641</b>	<b>1,702,238</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	691,100	—	388,067	—	—	7,193,700	933,881	2,449,499	522,343	—
Services and Supplies	191,099	3,098,377	17,093,977	110,117	—	4,573,959	303,976	3,878,557	306,365	1,758,619
Self Insurance - Claims Paid	—	13,654,151	—	—	5,583,987	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	304,046	—	—	2,432,161	—	—	—	—
Interest Expense	—	—	62,808	—	—	977,759	—	—	—	—
Fixed Assets	12,507	—	418,318	—	—	19,057,983	41,485	307,604	46,516	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>894,706</b>	<b>16,752,528</b>	<b>18,267,216</b>	<b>110,117</b>	<b>5,583,987</b>	<b>34,235,562</b>	<b>1,279,342</b>	<b>6,635,660</b>	<b>875,224</b>	<b>1,758,619</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(40,541)</b>	<b>308,734</b>	<b>(1,002,293)</b>	<b>3,210,631</b>	<b>1,488,929</b>	<b>(7,443,933)</b>	<b>(115,417)</b>	<b>(19,034)</b>	<b>57,417</b>	<b>(56,381)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	8,398	—	—	—	—
Other Financing (Uses)	—	—	—	3,095,656	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	6,352,441	—	—	—	—
Operating Transfers Out	—	—	—	—	—	3,197,752	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,095,656)</b>	<b>—</b>	<b>3,163,087</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(40,541)</b>	<b>\$308,734</b>	<b>\$(1,002,293)</b>	<b>\$114,975</b>	<b>\$1,488,929</b>	<b>\$(4,280,846)</b>	<b>\$(115,417)</b>	<b>\$(19,034)</b>	<b>\$57,417</b>	<b>\$(56,381)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Frontier Project Foundation	Frost Lake Reclamation District No. 2129 (Solano)	Ft. Bidwell Cemetery District	Ft. Bidwell Fire Protection District	Ft. Bidwell Lighting District	Fullerton Arboretum Authority	Fulton-El Camino Recreation and Park District	Galt Middle School JPA	Galt-Arno Cemetery District	Garberville Fire Protection District
	Governmental Services	Land Reclamation and Levee Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Financing or Constructing Facilities	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$5,502	\$6,968	\$2,405	\$—	\$1,085,557	\$—	\$235,513	\$53,401
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	179,534	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2	3	1	—	—	—	—	236
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	59,559	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	23	32	(29)	952	10,709	—	956	2,149
Rents, Concessions, and Royalties	—	—	—	—	—	—	50,013	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	107,889
State	—	8,412	92	117	22	358,093	164,793	—	3,524	6,243
Other Governmental Agencies	—	—	—	—	4,500	189,822	—	—	—	—
Charges for Current Services	—	2,493	750	—	—	170,496	691,791	—	59,567	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	400,298	500	—	—	—	—	81,842	—	—	—
<b>Total Revenues</b>	<b>400,298</b>	<b>11,405</b>	<b>6,369</b>	<b>7,120</b>	<b>6,899</b>	<b>719,363</b>	<b>2,323,798</b>	<b>—</b>	<b>299,560</b>	<b>169,918</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	2,286	—	—	585,731	1,714,999	—	178,995	3,000
Services and Supplies	450,837	2,403	2,149	8,021	1,994	50,828	669,664	16,992	77,019	143,875
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	18,410	—	—	8,317
Interest Expense	—	—	—	—	—	—	1,062	—	—	1,281
Fixed Assets	6,959,486	12,737	—	—	—	—	255,441	—	—	—
Other Expenditures	—	—	—	—	—	75,161	—	—	997	—
<b>Total Expenditures</b>	<b>7,410,323</b>	<b>15,140</b>	<b>4,435</b>	<b>8,021</b>	<b>1,994</b>	<b>711,720</b>	<b>2,659,576</b>	<b>16,992</b>	<b>257,011</b>	<b>156,473</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,010,025)</b>	<b>(3,735)</b>	<b>1,934</b>	<b>(901)</b>	<b>4,905</b>	<b>7,643</b>	<b>(335,778)</b>	<b>(16,992)</b>	<b>42,549</b>	<b>13,445</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	26,026	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	9,908,166	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	164,058	16,992	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>9,908,166</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>190,084</b>	<b>16,992</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,898,141</b>	<b>\$(3,735)</b>	<b>\$1,934</b>	<b>\$(901)</b>	<b>\$4,905</b>	<b>\$7,643</b>	<b>\$(145,694)</b>	<b>\$—</b>	<b>\$42,549</b>	<b>\$13,445</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Garberville Lighting District	Garden Valley Fire Protection District	Garden Valley Ranch Estates Community Services District Streets and Roads - Construction and Maintenance	Gasquet Fire Protection District	Gazelle Fire Protection District	Georgetown Divide Recreation District	Georgetown Divide Resource Conservation District	Georgetown Fire Protection District	German Cemetery District	Geyserville Fire Protection District
	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Recreation and Park	Resource Conservation	Fire Protection	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$7,038	\$312,969	\$14,009	\$45,495	\$11,573	\$321,079	\$—	\$388,396	\$—	\$689,298
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,548	255,435	25,899	8,735	—	—	—	201,680	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	200	5,045	259	—	21	3,005	—	6,051	—	365
Licenses, Permits, and Franchises	—	2,463	—	—	—	—	—	6,436	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	228	1,637	201	637	203	1,188	392	680	45	18,566
Rents, Concessions, and Royalties	—	—	—	750	—	5,133	—	900	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	120	3,592	163	22,925	706	34,693	199,302	4,288	—	6,346
Other Governmental Agencies	—	189,664	—	—	—	14,193	80,393	45,482	—	—
Charges for Current Services	—	—	—	—	—	23,939	1,020	82,712	500	448,102
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	694,974	165	594	—	589	—	191,306	—	—
<b>Total Revenues</b>	<b>9,134</b>	<b>1,465,779</b>	<b>40,696</b>	<b>79,136</b>	<b>12,503</b>	<b>403,819</b>	<b>281,107</b>	<b>927,931</b>	<b>545</b>	<b>1,162,677</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,235,576	—	10,658	1,980	149,738	150,459	718,743	—	321,327
Services and Supplies	7,536	257,763	66,626	30,843	9,267	196,009	134,488	184,971	451	297,358
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	14,062	—	89,916
Interest Expense	—	—	—	—	—	—	—	13,591	—	98,418
Fixed Assets	—	4,414	—	22,127	—	83,747	—	703	—	—
Other Expenditures	—	—	—	—	—	313	—	—	—	—
<b>Total Expenditures</b>	<b>7,536</b>	<b>1,497,753</b>	<b>66,626</b>	<b>63,628</b>	<b>11,247</b>	<b>429,807</b>	<b>284,947</b>	<b>932,070</b>	<b>451</b>	<b>807,019</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,598</b>	<b>(31,974)</b>	<b>(25,930)</b>	<b>15,508</b>	<b>1,256</b>	<b>(25,988)</b>	<b>(3,840)</b>	<b>(4,139)</b>	<b>94</b>	<b>355,658</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	3,701	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	350,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	350,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>3,701</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,598</b>	<b>\$(28,273)</b>	<b>\$(25,930)</b>	<b>\$15,508</b>	<b>\$1,256</b>	<b>\$(25,988)</b>	<b>\$(3,840)</b>	<b>\$(4,139)</b>	<b>\$94</b>	<b>\$355,658</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Geyserville Lighting District	Gibbs Ranch Lighting District	Gilbert Road Lighting District	Gilsizer Drainage District (Sutter)	Glen Ellen Fire Protection District	Glenbrook Cemetery District	Glenhaven Lighting District	Glenn County Air Pollution Control District	Glenn County Mosquito Abatement No. 1	Glenn County Resource Conservation District Resource Conservation
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Air Pollution Control	Pest Control	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$14,325	\$—	\$—	\$362,115	\$748,549	\$15,739	\$3,323	\$—	\$73,835	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,965	735	—	—	—	—	—	95,432	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	(1,213)	—	—	—	—
Prior Year and Penalties	(1)	—	—	413	—	57	40	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	224,242	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	22,715	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	752	10	5	56,637	6,341	562	344	2,804	2,343	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	96	—	—	—	—	—	—
State	143	—	—	5,461	12,068	109	91	152,675	1,038	151,136
Other Governmental Agencies	—	—	—	44,809	—	—	—	225,552	—	—
Charges for Current Services	—	—	—	60,479	29,254	2,750	—	175,797	47,685	36,708
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	16,096	9,990	—	—	180	20,988	8,325
<b>Total Revenues</b>	<b>15,219</b>	<b>1,975</b>	<b>740</b>	<b>546,106</b>	<b>806,202</b>	<b>18,004</b>	<b>3,798</b>	<b>803,965</b>	<b>241,321</b>	<b>196,169</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	210,024	393,285	—	—	478,371	194,772	84,638
Services and Supplies	8,411	1,568	222	172,441	190,329	17,813	4,158	262,471	63,492	75,517
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	244,232	—	—	—	16,279	—	—
<b>Total Expenditures</b>	<b>8,411</b>	<b>1,568</b>	<b>222</b>	<b>626,697</b>	<b>583,614</b>	<b>17,813</b>	<b>4,158</b>	<b>757,121</b>	<b>258,264</b>	<b>160,155</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,808</b>	<b>407</b>	<b>518</b>	<b>(80,591)</b>	<b>222,588</b>	<b>191</b>	<b>(360)</b>	<b>46,844</b>	<b>(16,943)</b>	<b>36,014</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,808</b>	<b>\$407</b>	<b>\$518</b>	<b>\$(80,591)</b>	<b>\$222,588</b>	<b>\$191</b>	<b>\$(360)</b>	<b>\$46,844</b>	<b>\$(16,943)</b>	<b>\$36,014</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Glenn-Codora Fire Protection District	Glenn-Colusa Fire Protection District	Gold Mountain Community Services District	Gold Ridge Fire Protection District	Gold Ridge Resource Conservation District	Golden Empire Schools Financing Authority	Golden Gate Bridge, Highway and Transportation District (Bridge / Highway)	Golden Sierra Job Training Agency	Golden State Risk Management Authority	Golden State Street Lighting District
	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Resource Conservation	Financing or Constructing Facilities	Streets and Roads - Construction and Maintenance	Local and Regional Planning or Development	Self Insurance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,571	\$19,920	\$171	\$1,145,985	\$14,130	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	83,440	332,958	—	—	—	—	—	1,887
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(123)	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,035	180	—	7,410	—	4,289,000	5,634,097	1,473	415,617	12
Rents, Concessions, and Royalties	—	—	—	18,000	—	9,358,000	3,083,230	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	202,848	—	—	—	—	—
State	58,751	1,083	—	101,226	2,381,086	—	436,936	6,462,832	—	—
Other Governmental Agencies	—	—	—	93,982	—	—	—	—	—	—
Charges for Current Services	—	4,500	—	2,540	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	6,011,354	—
Other Revenues	8,900	1,385	70,354	31,149	—	793,000	100,603,825	2,499	1,389,234	—
<b>Total Revenues</b>	<b>79,257</b>	<b>27,068</b>	<b>153,965</b>	<b>1,733,127</b>	<b>2,598,064</b>	<b>14,440,000</b>	<b>109,758,088</b>	<b>6,466,804</b>	<b>7,816,205</b>	<b>1,899</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	28,418	3,371	—	1,157,220	384,385	—	32,858,411	2,564,672	—	—
Services and Supplies	44,416	8,726	37,448	355,194	2,608,744	416,000	15,633,011	4,160,407	3,385,911	925
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	2,890,398	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	5,776	—	39,490	—	—	179,000	—	—	—
Interest Expense	—	—	—	15,772	—	4,291,000	—	—	—	—
Fixed Assets	40,586	—	—	8,083	—	—	—	—	—	—
Other Expenditures	—	—	—	5,351	—	4,083,000	1,033,436	—	946,778	—
<b>Total Expenditures</b>	<b>113,420</b>	<b>17,873</b>	<b>37,448</b>	<b>1,581,110</b>	<b>2,993,129</b>	<b>8,790,000</b>	<b>49,703,858</b>	<b>6,725,079</b>	<b>7,223,087</b>	<b>925</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(34,163)</b>	<b>9,195</b>	<b>116,517</b>	<b>152,017</b>	<b>(395,065)</b>	<b>5,650,000</b>	<b>60,054,230</b>	<b>(258,275)</b>	<b>593,118</b>	<b>974</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(34,163)</b>	<b>\$9,195</b>	<b>\$116,517</b>	<b>\$152,017</b>	<b>\$(395,065)</b>	<b>\$5,650,000</b>	<b>\$60,054,230</b>	<b>\$(258,275)</b>	<b>\$593,118</b>	<b>\$974</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Golden West Community Services District	Goleta Cemetery District	Gonzales Cemetery District	Gonzales Fire Protection District	Gonzales Slough Maintenance District (Monterey)	Graeagle Fire Protection District	Grand Island Cemetery District	Grassland Resource Conservation District	Grassy Run Road Community Services District	Graton Fire Protection District
	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$58,178	\$396,030	\$36,398	\$115,954	\$3,986	\$148,425	\$18,838	\$—	\$17,985	\$563,605
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	55,782	—	—	—	—	94,030	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	791	26	—	—	176	135	—	—	193	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	438	41,318	3,473	—	161	6,353	1,298	—	327	1,036
Rents, Concessions, and Royalties	—	—	—	—	—	4,290	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	150,838	2,805	202	32,012	25	1,298	171	—	212	56,395
Other Governmental Agencies	—	13,677	—	—	—	—	—	3,274	—	—
Charges for Current Services	—	66,250	34,566	—	—	240,572	2,125	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	120	178,986	—	—	—	12,832	1,603	—	—	17,851
<b>Total Revenues</b>	<b>266,147</b>	<b>699,092</b>	<b>74,639</b>	<b>147,966</b>	<b>4,348</b>	<b>507,935</b>	<b>24,035</b>	<b>3,274</b>	<b>18,717</b>	<b>638,887</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	235	367,294	48,245	—	—	284,650	—	—	—	78,515
Services and Supplies	12,794	165,699	45,342	136,000	2,489	133,019	18,089	750	20,383	267,652
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	45,972
Interest Expense	—	—	—	—	—	—	—	—	—	3,213
Fixed Assets	—	—	—	—	—	35,538	—	—	—	—
Other Expenditures	—	68,786	—	8,307	—	12,813	—	2,458	—	—
<b>Total Expenditures</b>	<b>13,029</b>	<b>601,779</b>	<b>93,587</b>	<b>144,307</b>	<b>2,489</b>	<b>466,020</b>	<b>18,089</b>	<b>3,208</b>	<b>20,383</b>	<b>395,352</b>
<b>Revenues Over (Under) Expenditures</b>	<b>253,118</b>	<b>97,313</b>	<b>(18,948)</b>	<b>3,659</b>	<b>1,859</b>	<b>41,915</b>	<b>5,946</b>	<b>66</b>	<b>(1,666)</b>	<b>243,535</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$253,118</b>	<b>\$97,313</b>	<b>\$(18,948)</b>	<b>\$3,659</b>	<b>\$1,859</b>	<b>\$41,915</b>	<b>\$5,946</b>	<b>\$66</b>	<b>\$(1,666)</b>	<b>\$243,535</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Graton Lighting District	Great Basin Unified Air Pollution Control District	Greater Bakersfield Separation of Grade District	Greater Hayfork Valley Park and Recreation District	Greater Los Angeles County Vector Control District	Greater Vallejo Recreation District	Green Valley Cemetery District	Green Valley Recreation and Park District	Greenfield Cemetery District	Greenfield Fire Protection District
	Lighting and Lighting Maintenance	Air Pollution Control	Streets and Roads - Construction and Maintenance	Recreation and Park	Pest Control	Recreation and Park	Cemetery	Recreation and Park	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$15,893	\$—	\$113,325	\$—	\$1,257,400	\$3,190,807	\$7,801	\$36,494	\$36,793	\$145,084
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	17,275	8,105,211	—	—	—	—	350,241
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(2)	—	478	975	80,995	—	—	(242)	1,777	7,134
Licenses, Permits, and Franchises	—	5,359,320	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	31,733	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,346	83,686	23,757	7	163,149	150,855	391	—	2,553	1,738
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	89,400
State	163	161,212	1,160	—	11,399	19,869	80	426	199	32,096
Other Governmental Agencies	—	—	594,389	—	24,888	424,238	—	—	—	54,581
Charges for Current Services	—	—	—	6,018	—	785,852	5,970	—	55,522	15,180
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	67,784	3,585	5,483	15,711	449,411	—	60,844	—	13,921
<b>Total Revenues</b>	<b>18,400</b>	<b>5,703,735</b>	<b>736,694</b>	<b>29,758</b>	<b>9,658,753</b>	<b>5,021,032</b>	<b>14,242</b>	<b>97,522</b>	<b>96,844</b>	<b>709,375</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	3,250,342	—	25,823	6,624,924	3,798,634	—	39,829	47,722	305,691
Services and Supplies	3,991	1,732,793	166,854	17,684	1,835,548	1,292,465	5,707	40,251	48,738	178,128
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	96,850
Interest Expense	—	—	—	—	—	—	—	—	—	33,515
Fixed Assets	—	—	—	—	156,318	—	—	—	2,650	101,020
Other Expenditures	—	—	609,621	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,991</b>	<b>4,983,135</b>	<b>776,475</b>	<b>43,507</b>	<b>8,616,790</b>	<b>5,091,099</b>	<b>5,707</b>	<b>80,080</b>	<b>99,110</b>	<b>715,204</b>
<b>Revenues Over (Under) Expenditures</b>	<b>14,409</b>	<b>720,600</b>	<b>(39,781)</b>	<b>(13,749)</b>	<b>1,041,963</b>	<b>(70,067)</b>	<b>8,535</b>	<b>17,442</b>	<b>(2,266)</b>	<b>(5,829)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	288,872	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>288,872</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,409</b>	<b>\$720,600</b>	<b>\$(39,781)</b>	<b>\$(13,749)</b>	<b>\$1,041,963</b>	<b>\$218,805</b>	<b>\$8,535</b>	<b>\$17,442</b>	<b>\$(2,266)</b>	<b>\$(5,829)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Greenfield Memorial District Memorial	Greenfield Recreation and Park District Recreation and Park	Greenhorn Creek Community Services District Fire Protection	Greenstone Country Community Services District Streets and Roads - Construction and Maintenance	Greenville Cemetery District Cemetery	Greenwood Forest Permanent Road Division Streets and Roads - Construction and Maintenance	Grenada Fire Protection District Fire Protection	Gridley Public Financing Authority Financing or Constructing Facilities	Gridley-Biggs Cemetery District Cemetery	Grossmont Healthcare District Health
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$100,766	\$125,668	\$—	\$148,544	\$15,412	\$—	\$31,616	\$—	\$179,330	\$5,730,186
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	34,395	—	14,066	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,954	6,179	—	1,800	13	—	58	—	781	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,629	2,427	—	1,446	637	158	1,380	—	30,273	91,596
Rents, Concessions, and Royalties	46,645	—	—	—	—	—	6,417	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	550	686	—	1,738	156	—	10,597	—	2,984	54,916
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	30,964	14,130	—	—	—	—	—	148,857	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	850	11,629	(33)	10,277	—	80,398	290,905
<b>Total Revenues</b>	<b>155,544</b>	<b>165,924</b>	<b>14,130</b>	<b>188,773</b>	<b>27,847</b>	<b>14,191</b>	<b>60,345</b>	<b>—</b>	<b>442,623</b>	<b>6,167,603</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	59,222	55,538	—	25,125	11,368	—	5,015	—	281,063	993,780
Services and Supplies	80,730	103,787	17,776	169,919	17,379	8,196	50,121	—	100,090	2,534,170
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	128,726	31,952	—	—	—	—	37,888	—	1,811	—
Other Expenditures	—	—	—	—	1,283	—	—	—	1,302	—
<b>Total Expenditures</b>	<b>268,678</b>	<b>191,277</b>	<b>17,776</b>	<b>195,044</b>	<b>30,030</b>	<b>8,196</b>	<b>93,024</b>	<b>—</b>	<b>384,266</b>	<b>3,527,950</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(113,134)</b>	<b>(25,353)</b>	<b>(3,646)</b>	<b>(6,271)</b>	<b>(2,183)</b>	<b>5,995</b>	<b>(32,679)</b>	<b>—</b>	<b>58,357</b>	<b>2,639,653</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	1,596	37,148	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	1,121	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,596</b>	<b>36,027</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(113,134)</b>	<b>\$(25,353)</b>	<b>\$(3,646)</b>	<b>\$(6,271)</b>	<b>\$(2,183)</b>	<b>\$5,995</b>	<b>\$(32,679)</b>	<b>\$1,596</b>	<b>\$94,384</b>	<b>\$2,639,653</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ground Squirrel Hollow Community Services District	Groveland Community Services District	Groveland Community Services District	Groveland Lighting District	Guadalupe Cemetery District	Guadalupe Coyote Resource Conservation District	Guadalupe Lighting District	Guerneville Lighting District	Gustine Drainage District (Merced)	Gustine-Romero Resource Conservation District Resource Conservation
	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$938,973	\$104,863	\$17,126	\$41,141	\$154,573	\$26,772	\$145,336	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	145,533	285,147	—	—	—	—	24,166	—	128,205	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	9	14	—	—	(25)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	209	841	232	4,094	2,167	2,258	562	8,495	9,633	268
Rents, Concessions, and Royalties	—	—	1,430	—	8,400	—	—	—	2,100	—
<b>Intergovernmental</b>										
Federal	—	280,190	—	—	169	—	—	—	—	—
State	—	75,474	1,546	222	477	1,188	385	2,145	—	—
Other Governmental Agencies	—	4,761	—	—	10,000	—	—	—	—	—
Charges for Current Services	—	—	—	—	47,276	—	—	—	2,550	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	33,823	2,324	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>145,742</b>	<b>1,619,209</b>	<b>110,395</b>	<b>21,451</b>	<b>109,644</b>	<b>158,019</b>	<b>51,885</b>	<b>155,951</b>	<b>142,488</b>	<b>268</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	921,492	39,850	—	52,977	72,467	—	—	31,649	—
Services and Supplies	111,191	354,976	95,028	3,464	34,608	29,040	55,724	86,419	103,873	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	7,115	—	—	—	—	—
Other Expenditures	—	—	—	—	—	39,552	—	—	—	—
<b>Total Expenditures</b>	<b>111,191</b>	<b>1,276,468</b>	<b>134,878</b>	<b>3,464</b>	<b>94,700</b>	<b>141,059</b>	<b>55,724</b>	<b>86,419</b>	<b>135,522</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>34,551</b>	<b>342,741</b>	<b>(24,483)</b>	<b>17,987</b>	<b>14,944</b>	<b>16,960</b>	<b>(3,839)</b>	<b>69,532</b>	<b>6,966</b>	<b>268</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	154	72	—	—	—	—	—	—	—
Operating Transfers Out	—	106,831	72	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(106,677)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$34,551</b>	<b>\$236,064</b>	<b>\$(24,483)</b>	<b>\$17,987</b>	<b>\$14,944</b>	<b>\$16,960</b>	<b>\$(3,839)</b>	<b>\$69,532</b>	<b>\$6,966</b>	<b>\$268</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Halcumb Cemetery District Cemetery	Hamilton Branch Fire Protection District Fire Protection	Hamilton City Community Service District Drainage and Drainage Maintenance	Hamilton City Community Service District Library Services	Hamilton City Community Service District Lighting and Lighting Maintenance	Hamilton City Community Service District Recreation and Park	Hamilton City Fire Protection District Fire Protection	Hanford Cemetery District Cemetery	Happy Camp Cemetery District Cemetery	Happy Camp Community Services District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$26,648	\$234,594	\$—	\$—	\$2,924	\$—	\$16,156	\$279,793	\$8,805	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	100,859	5,957	—	—	—	218,041	—	—	5,782
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(10)	211	—	—	—	—	—	11,550	15	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,353	4,461	20	77	204	10	1,155	29,024	514	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	13,106	—	—	32,561	—	—	—
State	46	2,037	—	—	40	—	32,853	4,679	228	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,775	4,720	—	—	13,555	—	700	462,967	165	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	21,565	701	—	115	—	375	1,000	65,315	2,716	—
<b>Total Revenues</b>	<b>51,377</b>	<b>347,583</b>	<b>5,977</b>	<b>13,298</b>	<b>16,723</b>	<b>385</b>	<b>302,466</b>	<b>853,328</b>	<b>12,443</b>	<b>5,782</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	35,354	29,351	—	8,817	—	—	153,309	444,639	—	—
Services and Supplies	8,571	237,082	3,119	3,460	8,493	1,468	130,001	399,474	5,189	5,606
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	222,841	—	—	—	—	35,736	(46,606)	—	—
Other Expenditures	373	19,464	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>44,298</b>	<b>508,738</b>	<b>3,119</b>	<b>12,277</b>	<b>8,493</b>	<b>1,468</b>	<b>319,046</b>	<b>797,507</b>	<b>5,189</b>	<b>5,606</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,079</b>	<b>(161,155)</b>	<b>2,858</b>	<b>1,021</b>	<b>8,230</b>	<b>(1,083)</b>	<b>(16,580)</b>	<b>55,821</b>	<b>7,254</b>	<b>176</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	9,000	—	—	—	—
Operating Transfers Out	—	—	3,500	—	7,000	2,000	—	—	—	176
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(3,500)</b>	<b>—</b>	<b>(7,000)</b>	<b>7,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(176)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,079</b>	<b>\$(161,155)</b>	<b>\$(642)</b>	<b>\$1,021</b>	<b>\$1,230</b>	<b>\$5,917</b>	<b>\$(16,580)</b>	<b>\$55,821</b>	<b>\$7,254</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Happy Camp Community Services District	Happy Camp Fire Protection District	Happy Homestead Cemetery District	Happy Valley Fire Protection District	Harbor Industrial Drainage Maintenance District (San Mateo)	Hartley Cemetery District	Hayfork Fire Protection District	Hayfork Maintenance District (Trinity)	Hayward Area Recreation and Park District	Hazardous Waste Management Authority
	Recreation and Park	Fire Protection	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$17,214	\$197,262	\$294,136	\$—	\$92,681	\$36,795	\$12,278	\$13,204,100	\$—
Voter Approved Taxes	—	26,430	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	146,555	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	475	—	—	—	—
Prior Year and Penalties	—	33	2,172	383	—	—	8,654	46	3,436,443	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	712	3,756	6,111	120	4,424	1,466	640	(12,633)	1,296
Rents, Concessions, and Royalties	4,764	—	—	—	—	—	—	—	461,188	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	323	5,114	10,006	—	1,515	623	191	136,638	—
Other Governmental Agencies	—	—	—	—	—	—	7,211	—	—	—
Charges for Current Services	—	—	72,206	135,911	—	58,915	35,491	—	7,040,016	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	15,459	3,172	—	338	—	2,329	3,010	—	319,785	—
<b>Total Revenues</b>	<b>20,223</b>	<b>47,884</b>	<b>280,510</b>	<b>446,885</b>	<b>120</b>	<b>160,339</b>	<b>239,805</b>	<b>13,155</b>	<b>24,585,537</b>	<b>1,296</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	9,583	187,651	286,030	—	120,018	—	—	17,767,888	—
Services and Supplies	10,276	30,622	81,942	132,682	—	29,266	166,571	8,365	5,758,720	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	26,651	—	—	—	—	—	—
Interest Expense	—	—	—	2,707	—	—	—	—	—	—
Fixed Assets	—	12,687	—	196	—	—	—	—	83,424	—
Other Expenditures	—	—	—	1,292	—	3,220	—	—	—	—
<b>Total Expenditures</b>	<b>10,276</b>	<b>52,892</b>	<b>269,593</b>	<b>449,558</b>	<b>—</b>	<b>152,504</b>	<b>166,571</b>	<b>8,365</b>	<b>23,610,032</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>9,947</b>	<b>(5,008)</b>	<b>10,917</b>	<b>(2,673)</b>	<b>120</b>	<b>7,835</b>	<b>73,234</b>	<b>4,790</b>	<b>975,505</b>	<b>1,296</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	4,500	—	—	—	—	156,023	—
Operating Transfers Out	9,947	—	—	4,500	—	—	—	—	1,597,237	—
<b>Total Other Financing Sources (Uses)</b>	<b>(9,947)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,441,214)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(5,008)</b>	<b>\$10,917</b>	<b>\$(2,673)</b>	<b>\$120</b>	<b>\$7,835</b>	<b>\$73,234</b>	<b>\$4,790</b>	<b>\$(465,709)</b>	<b>\$1,296</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Heartland Communications Facilities Authority Police Protection and Personal Safety	Heartland Fire Training Facility Authority Fire Protection	Heather Glen Community Services District Streets and Roads - Construction and Maintenance	Heber Public Utility District Financing or Constructing Facilities	Heber Public Utility District Recreation and Park	Helendale Community Services District Lighting and Lighting Maintenance	Helendale Community Services District Recreation and Park	Herald Fire Protection District Fire Protection	Hesperia Fire Protection District Ambulance Service	Hesperia Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$5,941	\$—	\$64,366	\$17,511	\$50,612	\$489,146	\$—	\$5,849,724
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	229,421	85,078	—	—	—	—	—
Prior Year and Penalties	—	—	(3)	107,237	—	—	—	21,251	—	—
Licenses, Permits, and Franchises	—	—	—	—	52,500	—	55,500	—	—	5,100
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,605	4,341	1,269	86	1,003	—	—	4,071	—	1,933
Rents, Concessions, and Royalties	—	359,341	—	—	—	—	62,076	—	—	42,847
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	58	—	743	—	—	7,644	—	48,552
Other Governmental Agencies	3,384	—	1,050	—	—	—	—	—	—	146,561
Charges for Current Services	2,406,247	247,590	6,460	—	—	—	4,180	—	1,859,684	199,145
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	49	—	—	17,857	—	3,016
<b>Total Revenues</b>	<b>2,419,236</b>	<b>611,272</b>	<b>14,775</b>	<b>336,744</b>	<b>203,739</b>	<b>17,511</b>	<b>172,368</b>	<b>539,969</b>	<b>1,859,684</b>	<b>6,296,878</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,929,194	132,868	—	—	126,493	—	1,136	320,103	—	64,838
Services and Supplies	383,835	443,667	—	148,969	28,700	17,511	53,497	207,200	—	9,735,148
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	45,000	—	—	45,935	19,385	—	—
Interest Expense	—	—	—	115,413	—	—	71,800	6,078	—	—
Fixed Assets	—	23,065	—	—	8,035	—	—	—	—	—
Other Expenditures	—	—	5,924	—	—	—	—	2,034	—	—
<b>Total Expenditures</b>	<b>2,313,029</b>	<b>599,600</b>	<b>5,924</b>	<b>309,382</b>	<b>163,228</b>	<b>17,511</b>	<b>172,368</b>	<b>554,800</b>	<b>—</b>	<b>9,799,986</b>
<b>Revenues Over (Under) Expenditures</b>	<b>106,207</b>	<b>11,672</b>	<b>8,851</b>	<b>27,362</b>	<b>40,511</b>	<b>—</b>	<b>—</b>	<b>(14,831)</b>	<b>1,859,684</b>	<b>(3,503,108)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	116,021
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	27,362	—	—	—	—	—	—
Operating Transfers In	—	—	5,000	—	—	—	—	—	—	—
Operating Transfers Out	125,103	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(125,103)</b>	<b>—</b>	<b>5,000</b>	<b>(27,362)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>116,021</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(18,896)</b>	<b>\$11,672</b>	<b>\$13,851</b>	<b>\$—</b>	<b>\$40,511</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(14,831)</b>	<b>\$1,859,684</b>	<b>\$(3,387,087)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Hesperia Recreation and Park District	Hickok Road Community Service District	Hidden Glen Permanent Road Division	Hidden Valley Lake Community Services District	Higgins Area Fire Protection District	Highlands Drainage Maintenance District (San Mateo)	Highlands Landscape Maintenance District (San Mateo)	Highlands Recreation Community Services District	Hillcrest Estates Lighting District	Hills Ferry Cemetery District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Fire Protection	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,869,136	\$5,122	\$—	\$—	\$1,267,821	\$416	\$7,347	\$361,602	\$—	\$196,022
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	410,845	11,750	3,000	—	144,377	—	—	—	6,253	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	90	—	—	1,329	184	501	—	—	289
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	160	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	84,212	306	109	—	4,463	231	528	7,862	—	6,464
Rents, Concessions, and Royalties	286,700	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	69
Slate	312,505	58	—	—	238,538	3	47	1,944	—	2,651
Other Governmental Agencies	500,000	—	—	—	—	—	—	—	—	560
Charges for Current Services	1,521,477	—	—	—	—	—	—	1,401,059	—	179,234
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	(23)	—	52,979	—	—	24,357	—	—
<b>Total Revenues</b>	<b>6,985,035</b>	<b>17,326</b>	<b>3,086</b>	<b>—</b>	<b>1,709,507</b>	<b>834</b>	<b>8,423</b>	<b>1,796,824</b>	<b>6,253</b>	<b>385,289</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,561,352	—	—	—	1,357,545	—	—	1,064,838	—	278,249
Services and Supplies	2,004,926	2,394	2,908	3,826	333,672	79	528	367,211	11,937	177,523
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	36,271	—	—	—	—	—	—	—	—	—
Interest Expense	35,489	—	—	—	—	—	—	—	—	—
Fixed Assets	1,752,971	—	—	—	103	—	—	250,096	—	35,043
Other Expenditures	—	—	—	—	—	—	—	—	42	—
<b>Total Expenditures</b>	<b>7,391,009</b>	<b>2,394</b>	<b>2,908</b>	<b>3,826</b>	<b>1,691,320</b>	<b>79</b>	<b>528</b>	<b>1,682,145</b>	<b>11,979</b>	<b>490,815</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(405,974)</b>	<b>14,932</b>	<b>178</b>	<b>(3,826)</b>	<b>18,187</b>	<b>755</b>	<b>7,895</b>	<b>114,679</b>	<b>(5,726)</b>	<b>(105,526)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	418,832	—	—	1,562	—	—	—	—	—	—
Operating Transfers Out	418,832	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,562</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(405,974)</b>	<b>\$14,932</b>	<b>\$178</b>	<b>\$(2,264)</b>	<b>\$18,187</b>	<b>\$755</b>	<b>\$7,895</b>	<b>\$114,679</b>	<b>\$(5,726)</b>	<b>\$(105,526)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Hillsdale Court Permanent Road Division Streets and Roads - Construction and Maintenance	Hillwood Community Service District Streets and Roads - Construction and Maintenance	Hilmar Cemetery District Cemetery	Holiday Lakes Community Services District Recreation and Park	Home Garden Community Service District Lighting and Lighting Maintenance	Hopland Cemetery District Cemetery	Hopland Fire Protection District Fire Protection	Hopland Lighting District Lighting and Lighting Maintenance	Hornbrook Cemetery District Cemetery	Hornbrook Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$15,389	\$51,458	\$3,746	\$—	\$4,328	\$28,906	\$14,334	\$18,078	\$16,679
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	13,734	32,950	—	8,900	—	—	127,620	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	147	101	38	—	(35)	(252)	—	26	30
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	351	64	5,995	54	397	132	507	—	1,083	660
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	545
State	—	178	804	42	—	44	154,559	161	248	4,758
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	21,666	—	7,903	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(73)	750	233	439	—	450	44,171	—	5,286	—
<b>Total Revenues</b>	<b>14,012</b>	<b>49,478</b>	<b>80,257</b>	<b>13,219</b>	<b>8,300</b>	<b>4,919</b>	<b>355,511</b>	<b>14,495</b>	<b>24,721</b>	<b>22,672</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	34,806	—	—	—	181,597	—	11,977	6,039
Services and Supplies	7,382	15,600	38,833	8,478	8,197	18,413	137,554	4,843	4,623	13,389
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	12,453	—	—	—
Interest Expense	—	—	—	—	—	—	16,054	—	—	—
Fixed Assets	—	—	—	—	—	—	3,939	—	9,949	—
Other Expenditures	—	—	—	—	—	—	4,867	—	—	—
<b>Total Expenditures</b>	<b>7,382</b>	<b>15,600</b>	<b>73,639</b>	<b>8,478</b>	<b>8,197</b>	<b>18,413</b>	<b>356,464</b>	<b>4,843</b>	<b>26,549</b>	<b>19,428</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,630</b>	<b>33,878</b>	<b>6,618</b>	<b>4,741</b>	<b>103</b>	<b>(13,494)</b>	<b>(953)</b>	<b>9,652</b>	<b>(1,828)</b>	<b>3,244</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,630</b>	<b>\$33,878</b>	<b>\$6,618</b>	<b>\$4,741</b>	<b>\$103</b>	<b>\$(13,494)</b>	<b>\$(953)</b>	<b>\$9,652</b>	<b>\$(1,828)</b>	<b>\$3,244</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Hornitos Lighting District	Housing Authority Risk Retention Pool	Housing Endowment and Regional Trust of San Mateo County	Hughson Fire Protection District	Human Rights / Fair Housing Commission of the City and County of Sacramento	Human Services Consortium of the East San Gabriel Valley	Humboldt Community Services District	Humboldt County Flood Control District	Humboldt County Resource Conservation District	Humboldt Fire Protection District No. 1
	Lighting and Lighting Maintenance	Self Insurance	Financing or Constructing Facilities	Fire Protection	Governmental Services	Governmental Services	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Resource Conservation	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,589	\$—	\$—	\$247,033	\$—	\$—	\$297,466	\$6,202	\$—	\$2,123,251
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	112,341	—	—	—	—	—	676,422
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	160	—	—	553	—	—	243	163	—	24,874
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	477	623,597	38,616	4,908	—	68	—	2,225	180	25,343
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	42,345	—
<b>Intergovernmental</b>										
Federal	—	—	—	137	—	7,039,279	—	—	76,063	—
Slate	46	—	—	4,236	—	151,497	3,066	174	1,187,929	67,223
Other Governmental Agencies	—	—	291,761	3,713	—	1,171,799	—	—	—	82,360
Charges for Current Services	—	—	2,800	30,513	—	—	—	—	—	13,907
Self Insurance Contributions and Claim Adjustments	—	5,245,215	—	—	—	—	—	—	—	—
Other Revenues	—	145,239	96,717	12,096	847,023	—	—	—	860	56,726
<b>Total Revenues</b>	<b>4,272</b>	<b>6,014,051</b>	<b>429,894</b>	<b>415,530</b>	<b>847,023</b>	<b>8,362,643</b>	<b>300,775</b>	<b>8,764</b>	<b>1,307,377</b>	<b>3,070,106</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	748,527	—	174,910	624,533	3,600,025	—	—	193,901	2,163,242
Services and Supplies	1,308	1,082,526	292,660	202,165	166,655	4,502,635	69,815	—	1,075,562	600,515
Self Insurance - Claims Paid	—	3,510,578	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	25,860	—	—	—	—	—	72,095
Interest Expense	—	—	20,000	22,310	—	—	—	—	—	9,446
Fixed Assets	—	—	—	291,836	—	—	—	—	—	50,519
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,308</b>	<b>5,341,631</b>	<b>312,660</b>	<b>717,081</b>	<b>791,188</b>	<b>8,102,660</b>	<b>69,815</b>	<b>—</b>	<b>1,269,463</b>	<b>2,895,817</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,964</b>	<b>672,420</b>	<b>117,234</b>	<b>(301,551)</b>	<b>55,835</b>	<b>259,983</b>	<b>230,960</b>	<b>8,764</b>	<b>37,914</b>	<b>174,289</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	17,281	1,800,000	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	217,993	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	103,796	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	230,960	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>17,281</b>	<b>1,582,007</b>	<b>103,796</b>	<b>—</b>	<b>—</b>	<b>(230,960)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,964</b>	<b>\$689,701</b>	<b>\$1,699,241</b>	<b>\$(197,755)</b>	<b>\$55,835</b>	<b>\$259,983</b>	<b>\$—</b>	<b>\$8,764</b>	<b>\$37,914</b>	<b>\$174,289</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Hunters Crossing II Maintenance District (Placer)	Hyampom Community Service District	Hydesville Lighting District	Idyllwild Fire Protection District	Idyllwild Fire Protection District	Imperial County Citrus Pest Control District	Imperial County School Districts Liability/Property Self-Insurance Authority	Imperial Valley Communications Authority	Imperial Valley Cotton Pest Abatement District	Imperial Valley Telecommunication Authority
	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection	Pest Control	Self Insurance	Governmental Services	Pest Control	Underground Electric and Communication Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$7,120	\$2,473	\$—	\$63,816	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	3,084	—	522	—	883,538	—	—	667,244	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	45	—	83,829	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,953	210	176	—	4,708	22	73,086	880	30	7,853
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	913,823	—	—
State	—	106	43	—	30,478	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	94,220	—	—	—	—	58,706
Charges for Current Services	—	—	—	199,289	—	—	—	—	—	625,443
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	664,750	—	—	—
Other Revenues	—	46,181	—	57,300	280,933	—	—	—	1,020	—
<b>Total Revenues</b>	<b>6,037</b>	<b>53,617</b>	<b>3,259</b>	<b>256,589</b>	<b>1,441,522</b>	<b>22</b>	<b>737,836</b>	<b>1,581,947</b>	<b>1,050</b>	<b>692,002</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	600	—	5,639	1,067,062	—	—	69,819	—	—
Services and Supplies	365	43,155	2,081	57,190	570,400	2,119	—	266,421	—	392,475
Self Insurance - Claims Paid	—	—	—	—	—	—	673,235	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	292,000	—	—
Interest Expense	—	—	—	—	—	—	—	39,552	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	102,245
Other Expenditures	—	—	—	—	—	—	5,500	217,769	—	—
<b>Total Expenditures</b>	<b>365</b>	<b>43,755</b>	<b>2,081</b>	<b>62,829</b>	<b>1,637,462</b>	<b>2,119</b>	<b>678,735</b>	<b>885,561</b>	<b>—</b>	<b>494,720</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,672</b>	<b>9,862</b>	<b>1,178</b>	<b>193,760</b>	<b>(195,940)</b>	<b>(2,097)</b>	<b>59,101</b>	<b>696,386</b>	<b>1,050</b>	<b>197,282</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,672</b>	<b>\$9,862</b>	<b>\$1,178</b>	<b>\$193,760</b>	<b>\$(195,940)</b>	<b>\$(2,097)</b>	<b>\$59,101</b>	<b>\$696,386</b>	<b>\$1,050</b>	<b>\$197,282</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Independence Cemetery District	Independence Fire Protection District	Independence Fire Protection District	Independence Lighting District	Independence Ranch Community Services District	Independent Cities Risk Management Authority	Indian Trails Permanent Road Division	Indian Valley Ambulance Service Authority	Indian Valley Recreation and Park District	Indian Wells Fire Access Maintenance District No. 1 (Riverside) Fire Protection
	Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Self Insurance	Streets and Roads - Construction and Maintenance	Ambulance Service	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$62,228	\$—	\$173,733	\$22,451	\$—	\$—	\$—	\$—	\$—	\$179,997
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	62,500	—	14,400	67,423	—	1,200,041
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,363	—	12,416	1,553	1,261	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	550
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,272	16	4,011	2,384	12	2,497,938	74	9	—	44,076
Rents, Concessions, and Royalties	770	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	5,769	—	—	—	—	—	—	—
State	430	—	1,210	153	—	—	—	—	—	2,665
Other Governmental Agencies	—	—	—	—	—	—	—	1,495	—	545
Charges for Current Services	2,771	14,739	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	18,159,658	—	—	—	—
Other Revenues	305	500	25,414	—	90	—	(13)	—	27,740	—
<b>Total Revenues</b>	<b>73,139</b>	<b>15,255</b>	<b>222,553</b>	<b>26,541</b>	<b>63,863</b>	<b>20,657,596</b>	<b>14,461</b>	<b>68,927</b>	<b>27,740</b>	<b>1,427,874</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	29,851	—	18,731	—	—	—	—	—	—	—
Services and Supplies	13,588	3,296	109,907	9,633	32,994	12,096,935	2,682	61,432	—	1,116,074
Self Insurance - Claims Paid	—	—	—	—	—	10,118,239	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	14,150	—	—	—	—	—	—	—
Interest Expense	—	—	10,410	—	—	—	—	—	—	—
Fixed Assets	—	16,848	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	26,681	—
<b>Total Expenditures</b>	<b>43,439</b>	<b>20,144</b>	<b>153,198</b>	<b>9,633</b>	<b>32,994</b>	<b>22,215,174</b>	<b>2,682</b>	<b>61,432</b>	<b>26,681</b>	<b>1,116,074</b>
<b>Revenues Over (Under) Expenditures</b>	<b>29,700</b>	<b>(4,889)</b>	<b>69,355</b>	<b>16,908</b>	<b>30,869</b>	<b>(1,557,578)</b>	<b>11,779</b>	<b>7,495</b>	<b>1,059</b>	<b>311,800</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$29,700</b>	<b>\$(4,889)</b>	<b>\$69,355</b>	<b>\$16,908</b>	<b>\$30,869</b>	<b>\$(1,557,578)</b>	<b>\$11,779</b>	<b>\$7,495</b>	<b>\$1,059</b>	<b>\$311,800</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Industrial Area Maintenance District (Los Angeles)	Industrial Fire Protection District	Inland Empire Health Plan	Inland Empire Resource Conservation District	Inland Library System	Inverness Public Utility District	Inverness Subdivision No. 2 Permanent Road Division	Inyo-Kern Schools Financing Authority	Inyo-Mono Area Agency On Aging	Inyo-Mono Resource Conservation District
	Lighting and Lighting Maintenance	Fire Protection	Governmental Services	Resource Conservation	Library Services	Fire Protection	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Governmental Services	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$142,727	\$—	\$579,974	\$—	\$273,305	\$2,612	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	67,912	—	—	—	—
Property Assessments	24,448	326,781	—	—	—	84,572	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	217	—	1,152	—	657	5	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,372	5,336	451,927	24,561	4,717	8,680	299	88,940	1,628	282
Rents, Concessions, and Royalties	—	—	—	57,595	—	—	—	1,585,130	3,574	—
<b>Intergovernmental</b>										
Federal	—	—	344,617,353	546,039	—	—	—	—	567,217	—
State	—	2,192	323,978,634	4,945	346,498	2,038	258	—	337,245	—
Other Governmental Agencies	5,177	23,164	7,156,125	70,898	—	13,575	—	—	358,684	—
Charges for Current Services	—	—	—	60,269	—	5,941	—	—	347,932	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	974,731	39,089	—	—	—	5,330	—
<b>Total Revenues</b>	<b>31,997</b>	<b>500,417</b>	<b>676,204,039</b>	<b>2,320,164</b>	<b>390,304</b>	<b>456,680</b>	<b>3,174</b>	<b>1,674,070</b>	<b>1,621,610</b>	<b>282</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	30,592,892	334,216	224,350	252,625	—	—	761,686	—
Services and Supplies	7,819	500,417	620,998,080	670,869	174,386	179,078	46	—	864,774	50
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	1,299,979	4,816	—	49,546	—	—	—	—
Other Expenditures	3,351	—	12,558,923	—	—	—	—	308,000	—	—
<b>Total Expenditures</b>	<b>11,170</b>	<b>500,417</b>	<b>665,449,874</b>	<b>1,009,901</b>	<b>398,736</b>	<b>481,249</b>	<b>46</b>	<b>308,000</b>	<b>1,626,460</b>	<b>50</b>
<b>Revenues Over (Under) Expenditures</b>	<b>20,827</b>	<b>—</b>	<b>10,754,165</b>	<b>1,310,263</b>	<b>(8,432)</b>	<b>(24,569)</b>	<b>3,128</b>	<b>1,366,070</b>	<b>(4,850)</b>	<b>232</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$20,827</b>	<b>\$—</b>	<b>\$10,754,165</b>	<b>\$1,310,263</b>	<b>\$(8,432)</b>	<b>\$(24,569)</b>	<b>\$3,128</b>	<b>\$1,366,070</b>	<b>\$(4,850)</b>	<b>\$232</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ione Memorial District	Irvine Public Facilities and Infrastructure Authority	Isla Vista Recreation and Park District	Ivanhoe Memorial District	Ivanhoe Public Utility District	Jackson Valley Fire Protection District	Jacqueline Cochran Regional Airport Authority	James Resource Conservation District	Jamestown Cemetery District	Jamestown Fire Protection District
	Memorial	Financing or Constructing Facilities	Recreation and Park	Memorial	Lighting and Lighting Maintenance	Fire Protection	Local and Regional Planning or Development	Resource Conservation	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$66,862	\$—	\$119,430	\$22,881	\$—	\$95,555	\$—	\$—	\$3,652	\$86,064
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	795,080	—	—	55,113	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	257	—	(25)	52	—	330	—	—	2	48
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,791	158,807	13,385	740	—	5,384	427	8	1,087	180
Rents, Concessions, and Royalties	7,910	13,398,386	22,602	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,027	—	2,285	337	—	219,096	—	—	52	1,209
Other Governmental Agencies	—	—	229,128	225	—	—	60,000	—	—	613
Charges for Current Services	—	—	42,608	—	9,002	500	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	26,659	—	—	20	—	—	388	—
<b>Total Revenues</b>	<b>79,847</b>	<b>13,557,193</b>	<b>1,251,152</b>	<b>24,235</b>	<b>9,002</b>	<b>375,998</b>	<b>60,427</b>	<b>8</b>	<b>5,181</b>	<b>88,114</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	3,695	928,019	10,601	—	47,524	—	—	—	—
Services and Supplies	56,147	—	437,523	11,231	30,584	61,359	6,300	164	10,468	90,570
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	7,525,000	25,703	—	—	45,282	—	—	—	—
Interest Expense	—	25,632	1,145	—	—	6,762	—	—	—	—
Fixed Assets	—	—	38,909	—	43,302	—	—	—	—	—
Other Expenditures	—	8,042,571	10,314	—	548	—	50,302	—	—	—
<b>Total Expenditures</b>	<b>56,147</b>	<b>15,596,898</b>	<b>1,441,613</b>	<b>21,832</b>	<b>74,434</b>	<b>160,927</b>	<b>56,602</b>	<b>164</b>	<b>10,468</b>	<b>90,570</b>
<b>Revenues Over (Under) Expenditures</b>	<b>23,700</b>	<b>(2,039,705)</b>	<b>(190,461)</b>	<b>2,403</b>	<b>(65,432)</b>	<b>215,071</b>	<b>3,825</b>	<b>(156)</b>	<b>(5,287)</b>	<b>(2,456)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$23,700</b>	<b>\$(2,039,705)</b>	<b>\$(190,461)</b>	<b>\$2,403</b>	<b>\$(65,432)</b>	<b>\$215,071</b>	<b>\$3,825</b>	<b>\$(156)</b>	<b>\$(5,287)</b>	<b>\$(2,456)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Jamestown Lighting District	Janes Creek Drainage District (Humboldt)	Janesville Fire Protection District	Jenner Lighting District	Jenny Lind Fire Protection District	Jenny Lind Veterans Memorial District	Joint Powers Employee Benefit Authority Governmental Services	Julian-Cuyamaca Fire Protection District	Julian-Cuyamaca Fire Protection District	Junction City Fire Protection District
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Memorial	Governmental Services	Ambulance Service	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$23,314	\$3,391	\$179,524	\$10,748	\$405,881	\$143,651	\$—	\$—	\$242,524	\$3,897
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	19,201	—	—	—	—	—	156,361	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	13	129	—	(1)	—	—	—	—	—	20
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,843	3,985	8,267	1,535	6,273	5,310	—	—	4,336	3,375
Rents, Concessions, and Royalties	—	—	6,600	—	—	12,569	—	—	—	38,435
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	337	127	4,000	110	130,958	16,864	—	—	800	72
Other Governmental Agencies	—	—	—	—	—	—	—	—	513,949	2,127
Charges for Current Services	—	—	5,040	—	1,485	—	—	392,497	3,120	7,500
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	15,066	—	3,216	3,790	—	61,432	133,630	47,612
<b>Total Revenues</b>	<b>25,507</b>	<b>7,632</b>	<b>237,698</b>	<b>12,392</b>	<b>547,813</b>	<b>182,184</b>	<b>—</b>	<b>453,929</b>	<b>1,054,720</b>	<b>103,038</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	63,257	—	200,591	43,151	1,609	396,248	248,466	—
Services and Supplies	16,185	—	141,957	1,989	231,613	48,786	1,334	57,815	442,759	60,181
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	24,929	—	69,105	—	—	—	—	—
Interest Expense	—	—	37,040	—	6,081	—	—	—	—	—
Fixed Assets	—	—	21,582	—	—	34,545	—	—	—	39,568
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>16,185</b>	<b>—</b>	<b>288,765</b>	<b>1,989</b>	<b>507,390</b>	<b>126,482</b>	<b>2,943</b>	<b>454,063</b>	<b>691,225</b>	<b>99,749</b>
<b>Revenues Over (Under) Expenditures</b>	<b>9,322</b>	<b>7,632</b>	<b>(51,067)</b>	<b>10,403</b>	<b>40,423</b>	<b>55,702</b>	<b>(2,943)</b>	<b>(134)</b>	<b>363,495</b>	<b>3,289</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,322</b>	<b>\$7,632</b>	<b>\$(51,067)</b>	<b>\$10,403</b>	<b>\$40,423</b>	<b>\$55,702</b>	<b>\$(2,943)</b>	<b>\$(134)</b>	<b>\$363,495</b>	<b>\$3,289</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	June Lake Fire Protection District	June Lake Public Utility District	Jurupa Area Recreation and Park District	Jurupa Community Services District	Jurupa Community Services District	Kanawha Fire Protection District	Kaweah Delta Water Conservation District	Kelsey Cemetery District	Kelseyville Cemetery District	Kelseyville Fire Protection District
	Fire Protection	Pest Control	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Flood Control and Water Conservation	Cemetery	Cemetery	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$467,154	\$20,258	\$947,997	\$223,561	\$—	\$11,517	\$3,587,980	\$1,383	\$94,746	\$—
Voter Approved Taxes	—	—	—	—	—	—	43,651	—	—	—
Property Assessments	—	—	424,134	1,333,838	5,617,397	11,912	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	11,163	—	—	—	—	13	408	—
Licenses, Permits, and Franchises	2,133	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	20,179	—	27,131	—	85,552	1,725	141,539	39	3,193	(179)
Rents, Concessions, and Royalties	—	—	109,668	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	25,025	—	—	—	—
State	1,042	—	492,849	1,967	—	40,685	49,013	14	1,306	—
Other Governmental Agencies	—	—	—	—	—	—	3,287,845	—	(7,717)	—
Charges for Current Services	—	—	122,047	—	612,022	—	—	—	48,330	775,975
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	284,424	16,382	10,641,969	4,226	—	176	—	1,675
<b>Total Revenues</b>	<b>490,508</b>	<b>20,258</b>	<b>2,419,413</b>	<b>1,575,748</b>	<b>16,956,940</b>	<b>95,090</b>	<b>7,110,028</b>	<b>1,625</b>	<b>140,266</b>	<b>777,471</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	57,209	4,232	867,856	153,687	1,310,296	28,710	1,892,463	—	106,049	959,349
Services and Supplies	93,534	6,832	1,235,222	1,341,188	3,378,446	56,087	3,869,806	3,907	44,027	216,768
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	186,000	—	—	—	—	87,878
Interest Expense	—	—	—	—	18,600	—	—	—	—	48,633
Fixed Assets	—	—	479,558	—	15,162,925	18,323	2,602,103	—	18,650	6,016
Other Expenditures	—	—	681	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>150,743</b>	<b>11,064</b>	<b>2,583,317</b>	<b>1,494,875</b>	<b>20,056,267</b>	<b>103,120</b>	<b>8,364,372</b>	<b>3,907</b>	<b>168,726</b>	<b>1,318,644</b>
<b>Revenues Over (Under) Expenditures</b>	<b>339,765</b>	<b>9,194</b>	<b>(163,904)</b>	<b>80,873</b>	<b>(3,099,327)</b>	<b>(8,030)</b>	<b>(1,254,344)</b>	<b>(2,282)</b>	<b>(28,460)</b>	<b>(541,173)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	3,300,000	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	88,592	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	2	—	—	—	—	—	—	—
Operating Transfers Out	—	9,194	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(9,194)</b>	<b>2</b>	<b>—</b>	<b>3,300,000</b>	<b>—</b>	<b>88,592</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$339,765</b>	<b>\$—</b>	<b>\$(163,902)</b>	<b>\$80,873</b>	<b>\$200,673</b>	<b>\$(8,030)</b>	<b>\$(1,165,752)</b>	<b>\$(2,282)</b>	<b>\$(28,460)</b>	<b>\$(541,173)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Kelseyville Fire Protection District	Kelseyville Lighting District	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Air Pollution Control District	Kern County Citrus Pest Control District	Kern County Water Agency	Kern Mosquito and Vector Control
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Police Protection and Personal Safety	Fire Protection	Fire Protection	Air Pollution Control	Pest Control	Flood Control and Water Conservation	Pest Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,312,781	\$12,795	\$2,725,229	\$1,229,211	\$3,117,723	\$610,939	\$—	\$—	\$—	\$3,959,338
Voter Approved Taxes	—	—	—	—	—	—	—	—	76,735	—
Property Assessments	—	—	—	710,581	398,118	44,683	—	830,909	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	53	—	—	3,274	—	—	6,065	2,085	32,906
Licenses, Permits, and Franchises	9,950	—	—	20,304	—	—	857,048	—	—	—
Fines, Forfeits, and Penalties	150	—	—	—	—	—	43,202	1,527	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5	344	10,908	7,452	29,111	8,504	26,484	11,704	8,295	48,899
Rents, Concessions, and Royalties	—	—	28,000	23,557	69,813	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	123,166
State	154,348	165	31,935	113,544	276,109	5,758	1,046,865	—	756	35,907
Other Governmental Agencies	—	—	—	—	26,356	—	—	—	—	25,643
Charges for Current Services	236,258	—	—	3,020	180,347	5,895	78,969	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	23,272	—	35,820	32,269	—	3,683	162	—	—	45,070
<b>Total Revenues</b>	<b>1,736,764</b>	<b>13,357</b>	<b>2,831,892</b>	<b>2,139,938</b>	<b>4,100,851</b>	<b>679,462</b>	<b>2,052,730</b>	<b>850,205</b>	<b>87,871</b>	<b>4,270,929</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	959,347	—	249,196	1,735,440	3,004,125	272,197	1,114,028	—	30,173	2,396,270
Services and Supplies	198,768	14,925	2,290,188	301,522	576,250	107,296	1,076,921	15,118	104,786	1,544,998
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	83,067	—	—	—	687,924	—	—	—	—	—
Interest Expense	53,634	—	—	—	180,762	—	—	—	—	—
Fixed Assets	—	—	100,416	—	1,694,676	9,300	—	—	—	490,380
Other Expenditures	—	—	80,750	325,297	—	—	—	771,050	—	—
<b>Total Expenditures</b>	<b>1,294,816</b>	<b>14,925</b>	<b>2,720,550</b>	<b>2,362,259</b>	<b>6,143,737</b>	<b>388,793</b>	<b>2,190,949</b>	<b>786,168</b>	<b>134,959</b>	<b>4,431,648</b>
<b>Revenues Over (Under) Expenditures</b>	<b>441,948</b>	<b>(1,568)</b>	<b>111,342</b>	<b>(222,321)</b>	<b>(2,042,886)</b>	<b>290,669</b>	<b>(138,219)</b>	<b>64,037</b>	<b>(47,088)</b>	<b>(160,719)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	2,806	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	6,034	—	—	—	—	—	—	—
Operating Transfers Out	—	—	145,082	—	—	300,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(139,048)</b>	<b>2,806</b>	<b>—</b>	<b>(300,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$441,948</b>	<b>\$(1,568)</b>	<b>\$(27,706)</b>	<b>\$(219,515)</b>	<b>\$(2,042,886)</b>	<b>\$(9,331)</b>	<b>\$(138,219)</b>	<b>\$64,037</b>	<b>\$(47,088)</b>	<b>\$(160,719)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Kern River Valley Cemetery District	Kern Valley Resource Conservation District	Keyes Community Services District	Keyes Fire Protection District	Keystone Cemetery District	Kimshew Cemetery District	King City Cemetery District	King-Tulare Area Agency on Aging	Kings County Lighting Assessment District	Kings County Self-Insured Schools District
	Cemetery	Resource Conservation	Lighting and Lighting Maintenance	Fire Protection	Cemetery	Cemetery	Cemetery	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$90,593	\$—	\$—	\$111,844	\$29,191	\$66,144	\$123,955	\$—	\$62,438	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	88,678	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	913	—	—	—	—	283	8,442	—	2,298	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	14,256	41	23	2,055	5,456	652	5,444	16,167	5,972	98,410
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	5,758	—	—	—	2,170,535	—	—
State	796	—	—	1,910	439	1,034	771	1,402,395	909	—
Other Governmental Agencies	—	—	18,138	—	—	—	—	192,623	—	—
Charges for Current Services	126,971	—	763	—	—	34,458	112,810	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	1,929,934
Other Revenues	—	—	—	52,940	—	—	—	—	—	—
<b>Total Revenues</b>	<b>233,529</b>	<b>41</b>	<b>18,924</b>	<b>263,185</b>	<b>35,086</b>	<b>102,571</b>	<b>251,422</b>	<b>3,781,720</b>	<b>71,617</b>	<b>2,028,344</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	142,563	—	—	37,633	—	66,218	101,737	1,443,510	—	156,306
Services and Supplies	52,761	—	26,344	154,899	38,498	32,281	103,547	1,778,452	33,894	390,593
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	1,813,943
<b>Debt Service</b>										
Retirement of Long-Term Debt	17,689	—	—	12,445	—	—	—	—	—	—
Interest Expense	4,068	—	—	13,029	—	—	—	—	—	—
Fixed Assets	11,650	—	—	11,395	—	—	—	109,676	—	—
Other Expenditures	—	—	—	—	—	—	—	450,082	—	—
<b>Total Expenditures</b>	<b>228,731</b>	<b>—</b>	<b>26,344</b>	<b>229,401</b>	<b>38,498</b>	<b>98,499</b>	<b>205,284</b>	<b>3,781,720</b>	<b>33,894</b>	<b>2,360,842</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,798</b>	<b>41</b>	<b>(7,420)</b>	<b>33,784</b>	<b>(3,412)</b>	<b>4,072</b>	<b>46,138</b>	<b>—</b>	<b>37,723</b>	<b>(332,498)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	20	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	4,485	11,077	—	—	—
Operating Transfers In	—	—	5,523	82,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>5,523</b>	<b>82,000</b>	<b>—</b>	<b>(4,465)</b>	<b>(11,077)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,798</b>	<b>\$41</b>	<b>\$(1,897)</b>	<b>\$115,784</b>	<b>\$(3,412)</b>	<b>\$(393)</b>	<b>\$35,061</b>	<b>\$—</b>	<b>\$37,723</b>	<b>\$(332,498)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Kings Mosquito Abatement District	Kings River Conservation District	Kingsburg Cemetery District	Kirkwood Cemetery District	Kirkwood Maintenance District No. 1 (Contra Costa) Lighting and Lighting Maintenance	Kirkwood Meadows Public Utilities District	Kirkwood Meadows Public Utilities District	Kirkwood Meadows Public Utilities District	Klamath Fire Protection District No. 5	Kneeland Fire Protection District
	Pest Control	Flood Control and Water Conservation	Cemetery	Cemetery		Fire Protection	Pest Control	Recreation and Park	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,622,550	\$859,780	\$138,655	\$3,390	\$40,308	\$—	\$5,019	\$12,032	\$28,031	\$4,333
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	19,732	—	—	—	17,847	13,995
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	57,656	15,025	—	284	—	—	—	—	—	1,414
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	56,882	13,502	54,604	161	2,813	—	—	—	214	562
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	2	—	—	—	—	41,982	—
State	26,481	1,310,372	2,109	78	440	—	264	633	580	79
Other Governmental Agencies	—	—	57,273	—	—	—	—	—	—	—
Charges for Current Services	—	—	257,260	400	—	65,101	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,709	2,156,046	35,370	490	—	44,503	24	35	18,812	6,222
<b>Total Revenues</b>	<b>1,767,278</b>	<b>4,354,725</b>	<b>545,271</b>	<b>4,805</b>	<b>63,293</b>	<b>109,604</b>	<b>5,307</b>	<b>12,700</b>	<b>107,466</b>	<b>26,605</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	883,538	2,696,980	281,966	—	—	160,834	—	—	8,700	2,662
Services and Supplies	767,327	1,030,311	85,570	4,390	42,327	144,637	5,307	10,310	104,966	19,130
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	137,148	—	—	—	—	—	—	—	—
Fixed Assets	—	1,111	—	—	—	—	—	1,130	—	5
Other Expenditures	—	1,431,929	—	—	—	—	—	—	—	5,340
<b>Total Expenditures</b>	<b>1,650,865</b>	<b>5,297,479</b>	<b>367,536</b>	<b>4,390</b>	<b>42,327</b>	<b>305,471</b>	<b>5,307</b>	<b>11,440</b>	<b>113,666</b>	<b>27,137</b>
<b>Revenues Over (Under) Expenditures</b>	<b>116,413</b>	<b>(942,754)</b>	<b>177,735</b>	<b>415</b>	<b>20,966</b>	<b>(195,867)</b>	<b>—</b>	<b>1,260</b>	<b>(6,200)</b>	<b>(532)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	65,886	—	—	—	—	—	—	—	—
Operating Transfers In	—	1,489,754	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>1,423,868</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$116,413</b>	<b>\$481,114</b>	<b>\$177,735</b>	<b>\$415</b>	<b>\$20,966</b>	<b>\$(195,867)</b>	<b>\$—</b>	<b>\$1,260</b>	<b>\$(6,200)</b>	<b>\$(532)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Knights Ferry Cemetery District	Knights Landing Cemetery District	Knights Landing Community Services District	Knights Landing Community Services District	Knights Landing Fire Protection District	Knights Landing Ridge Drainage District (Yolo)	Knightsen Town Community Services District	Knolls Property Owners Community Services District Streets and Roads Construction and Maintenance	La Habra Civic Improvement Authority	La Honda Lighting Maintenance (San Mateo)
	Cemetery	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance		Financing or Constructing Facilities	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,315	\$22,357	\$—	\$—	\$62,466	\$—	\$—	\$4,290	\$—	\$9,906
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	15,357	84,784	27,275	9,250	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9	6	—	—	11	—	—	176	—	5,712
Licenses, Permits, and Franchises	—	—	—	—	45,000	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	584	1,231	—	—	1,933	13,839	68	188	254,844	1,722
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	467,400	—
<b>Intergovernmental</b>										
Federal	2	—	—	—	150,146	—	—	—	—	—
State	73	246	—	—	836	—	—	49	—	61
Other Governmental Agencies	—	178	—	—	8,757	—	—	—	—	—
Charges for Current Services	5,500	4,500	11,035	—	7,494	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,750	—	—	9,565	—	—	—	—	—
<b>Total Revenues</b>	<b>10,483</b>	<b>31,268</b>	<b>11,035</b>	<b>—</b>	<b>301,565</b>	<b>98,623</b>	<b>27,343</b>	<b>13,953</b>	<b>722,244</b>	<b>17,401</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	3,930	—	—	22,364	—	—	—	—	—
Services and Supplies	2,480	14,355	7,537	—	66,789	68,181	9,039	—	58,005	5,816
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	4,444	—	—	—	405,000	—
Interest Expense	—	—	—	—	2,406	—	—	—	520,210	—
Fixed Assets	—	—	—	—	385,189	—	—	—	1,902,951	—
Other Expenditures	—	50	—	347	—	281	—	—	—	—
<b>Total Expenditures</b>	<b>2,480</b>	<b>18,335</b>	<b>7,537</b>	<b>347</b>	<b>481,192</b>	<b>68,462</b>	<b>9,039</b>	<b>—</b>	<b>2,886,166</b>	<b>5,816</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,003</b>	<b>12,933</b>	<b>3,498</b>	<b>(347)</b>	<b>(179,627)</b>	<b>30,161</b>	<b>18,304</b>	<b>13,953</b>	<b>(2,163,922)</b>	<b>11,585</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	111,225	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	347	—	—	—	—	—	—
Operating Transfers Out	—	—	3,498	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(3,498)</b>	<b>347</b>	<b>111,225</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,003</b>	<b>\$12,933</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(68,402)</b>	<b>\$30,161</b>	<b>\$18,304</b>	<b>\$13,953</b>	<b>\$(2,163,922)</b>	<b>\$11,585</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	La Porte Fire Protection District	La Selva Beach Recreation and Park District	Ladera Recreation District	Lake City Cemetery District	Lake City Fire Protection District	Lake County Air Quality Management District	Lake County Fire Protection District	Lake County Fire Protection District	Lake County Flood Control and Water Conservation District	Lake County Vector Control District
	Fire Protection	Recreation and Park	Recreation and Park	Cemetery	Fire Protection	Air Pollution Control	Ambulance Service	Fire Protection	Flood Control and Water Conservation	Pest Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$17,646	\$89,165	\$137,884	\$8,107	\$4,923	\$—	\$—	\$628,417	\$569,322	\$1,127,207
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	709,280	—	459,802
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	16	157	—	4	2	—	—	4,405	5,011	5,365
Licenses, Permits, and Franchises	—	—	—	—	—	415,260	—	8,608	1,771	—
Fines, Forfeits, and Penalties	—	—	—	—	—	21,005	—	31,094	—	56
<b>Revenue From Use of Money and Property</b>										
Interest Income	391	1,864	1,063	107	(107)	17,440	—	17,568	18,520	6,698
Rents, Concessions, and Royalties	—	33,365	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	12,600	—	—	—	—
State	153	838	61,103	127	91	282,788	—	14,290	116,827	16,883
Other Governmental Agencies	—	—	—	—	41,267	—	21,777	386,534	—	13,948
Charges for Current Services	—	—	428,622	665	—	4,211	855,822	100,459	527,662	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	4,375	100	—	4,808	—	—	2,162	1,239
<b>Total Revenues</b>	<b>18,206</b>	<b>125,389</b>	<b>633,047</b>	<b>9,110</b>	<b>46,176</b>	<b>758,112</b>	<b>877,599</b>	<b>1,900,655</b>	<b>1,241,275</b>	<b>1,631,198</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,963	15,254	285,032	3,193	—	316,117	621,725	1,801,384	378,244	895,661
Services and Supplies	10,451	102,313	263,363	2,636	1,641	275,953	184,367	296,011	572,872	250,019
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	9,159	13,760	—	—	—	9,549	—	—	238,441	—
Other Expenditures	1,391	—	—	—	—	—	—	—	(12,500)	—
<b>Total Expenditures</b>	<b>23,964</b>	<b>131,327</b>	<b>548,395</b>	<b>5,829</b>	<b>1,641</b>	<b>601,619</b>	<b>806,092</b>	<b>2,097,395</b>	<b>1,177,057</b>	<b>1,145,680</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,758)</b>	<b>(5,938)</b>	<b>84,652</b>	<b>3,281</b>	<b>44,535</b>	<b>156,493</b>	<b>71,507</b>	<b>(196,740)</b>	<b>64,218</b>	<b>485,518</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	147,000	35,000	—
Operating Transfers Out	—	—	—	—	—	—	—	147,000	35,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(5,758)</b>	<b>\$(5,938)</b>	<b>\$84,652</b>	<b>\$3,281</b>	<b>\$44,535</b>	<b>\$156,493</b>	<b>\$71,507</b>	<b>\$(196,740)</b>	<b>\$64,218</b>	<b>\$485,518</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lake Cuyamaca Recreation and Park District	Lake Elsinore and San Jacinto Watersheds Authority	Lake Forest Fire Protection District	Lake Hemet Municipal Water District	Lake of the Pines Ranchos Road Community Services District	Lake Park Maintenance (Napa)	Lake Pillsbury Fire Protection District	Lake Shastina Community Services District	Lake Shastina Community Services District	Lake Shastina Community Services District
	Recreation and Park	Flood Control and Water Conservation	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Land Reclamation and Levee Maintenance	Fire Protection	Fire Protection	Governmental Services	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$17,439	\$—	\$—	\$4,611	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	104,133	—	—	—	—
Property Assessments	—	—	23,843	—	34,000	—	15	116,539	—	253,691
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	966	—	11	—	214	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	1,212	—	—	10,016
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	886	6,855	460	—	736	21,121	23	715	2,134	2,210
Rents, Concessions, and Royalties	680,376	—	—	37,992	—	—	—	—	58,200	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	88,860	—	—	179	—	—	45	—	111,647
Other Governmental Agencies	12,251	735,840	—	—	—	—	—	5,926	—	—
Charges for Current Services	165,960	—	—	1,232,030	—	—	32,704	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	65	—	13,368	—	3,512	—
<b>Total Revenues</b>	<b>859,473</b>	<b>831,555</b>	<b>25,269</b>	<b>1,270,022</b>	<b>52,430</b>	<b>125,254</b>	<b>47,536</b>	<b>127,836</b>	<b>63,846</b>	<b>377,564</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	274,509	—	—	329,695	1,800	—	5,247	53,372	—	271,655
Services and Supplies	555,195	—	17,085	1,084,471	19,883	9,170	29,866	61,214	—	65,114
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	17,500	—	—	—	—	—	—	—	11,503	—
Interest Expense	1,158	—	—	—	—	—	—	—	38,897	—
Fixed Assets	—	—	—	—	—	—	—	7,268	—	2,440
Other Expenditures	—	719,666	—	109,429	1,945	—	14,769	—	—	—
<b>Total Expenditures</b>	<b>848,362</b>	<b>719,666</b>	<b>17,085</b>	<b>1,523,595</b>	<b>23,628</b>	<b>9,170</b>	<b>49,882</b>	<b>121,854</b>	<b>50,400</b>	<b>339,209</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,111</b>	<b>111,889</b>	<b>8,184</b>	<b>(253,573)</b>	<b>28,802</b>	<b>116,084</b>	<b>(2,346)</b>	<b>5,982</b>	<b>13,446</b>	<b>38,355</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	253,573	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>253,573</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,111</b>	<b>\$111,889</b>	<b>\$8,184</b>	<b>\$—</b>	<b>\$28,802</b>	<b>\$116,084</b>	<b>\$(2,346)</b>	<b>\$5,982</b>	<b>\$13,446</b>	<b>\$38,355</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lake Valley Fire Protection District	Lakehead Lighting District (Shasta)	Lakeport Fire Protection District	Lakeport Fire Protection District	Lakeside Fire Protection District	Lakeview Cemetery District	Lakeview Community Services District	Lambert Village Maintenance District (San Joaquin)	Lamont Storm Water District (Kern)	Lanare Community Services District
	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,169,189	\$623	\$—	\$688,030	\$7,630,403	\$5,492	\$8,164	\$6,086	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	153,967	—	—	—	903,490	—	7,990	4,352	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	31,986	1	—	—	—	10	141	6	—	—
Licenses, Permits, and Franchises	(8,280)	—	—	7,922	112,387	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,682	12	—	4,544	80,761	552	293	241	12,453	—
Rents, Concessions, and Royalties	12,703	—	—	2,520	20,288	—	—	—	—	3,260
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	144,013	11	—	105,971	200,573	117	94	75	—	—
Other Governmental Agencies	632,173	—	—	16,996	1,632,568	—	—	—	—	—
Charges for Current Services	570,266	—	870,600	266,181	2,491,875	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	471,841	—	—	15,169	163,329	2,177	—	—	—	—
<b>Total Revenues</b>	<b>5,184,540</b>	<b>647</b>	<b>870,600</b>	<b>1,107,333</b>	<b>13,235,674</b>	<b>8,348</b>	<b>16,682</b>	<b>10,760</b>	<b>12,453</b>	<b>3,260</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	4,762,908	—	786,612	984,197	9,495,288	4,900	—	—	—	—
Services and Supplies	496,525	401	161,210	137,600	1,265,705	2,894	1,697	5,011	16,959	650
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	34,063	—	—	—	—	—	—
Interest Expense	—	—	—	8,284	—	—	—	—	—	—
Fixed Assets	31,907	—	99,502	259,275	2,707,437	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	272	—	—
<b>Total Expenditures</b>	<b>5,291,340</b>	<b>401</b>	<b>1,047,324</b>	<b>1,423,419</b>	<b>13,468,430</b>	<b>7,794</b>	<b>1,697</b>	<b>5,283</b>	<b>16,959</b>	<b>650</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(106,800)</b>	<b>246</b>	<b>(176,724)</b>	<b>(316,086)</b>	<b>(232,756)</b>	<b>554</b>	<b>14,985</b>	<b>5,477</b>	<b>(4,506)</b>	<b>2,610</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	7,040,000	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	1,000	—	—	—	—
Operating Transfers Out	—	—	—	—	—	1,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,040,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(106,800)</b>	<b>\$246</b>	<b>\$(176,724)</b>	<b>\$(316,086)</b>	<b>\$6,807,244</b>	<b>\$554</b>	<b>\$14,985</b>	<b>\$5,477</b>	<b>\$(4,506)</b>	<b>\$2,610</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lancaster Cemetery District	Landscape Maintenance District No. 1 (Merced)	Lassen County Air Pollution Control District	Lassen Library District	Lassen-Modoc County Flood Control and Water Conservation District	Lathrop-Manteca Fire Protection District	Laton Community Services District	Latrobe Fire Protection District	Lava Beds - Butte Valley Resource Conservation District	Lawndale Lighting District
	Cemetery	Streets and Roads - Construction and Maintenance	Air Pollution Control	Library Services	Flood Control and Water Conservation	Fire Protection	Fire Protection	Fire Protection	Resource Conservation	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$96,640	\$—	\$13,680	\$—	\$8,444	\$2,388,277	\$51,515	\$100,407	\$—	\$400,307
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	110,296	—	1,670,274	—	34,506	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,744	—	21	6,254	14	—	—	1,340	—	(4,642)
Licenses, Permits, and Franchises	—	—	96,103	—	—	81,299	—	(1,342)	—	—
Fines, Forfeits, and Penalties	—	992	—	—	—	—	—	—	—	3,469
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,186	373	1,075	359	1,841	(1,772)	534	1,100	55	54,477
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	168	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	30,656	—
State	544	—	242,023	38,010	167	32,543	4,695	1,165	—	3,460
Other Governmental Agencies	—	—	—	1,000	—	—	—	425,823	—	—
Charges for Current Services	166,632	—	—	19,276	—	36,782	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	4,884	—	—	519,727	—	10,774	11,546	—
<b>Total Revenues</b>	<b>269,746</b>	<b>1,365</b>	<b>357,786</b>	<b>175,195</b>	<b>10,466</b>	<b>4,727,130</b>	<b>56,744</b>	<b>573,773</b>	<b>42,425</b>	<b>457,071</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	159,738	—	109,391	103,662	—	4,485,504	—	115,799	46,825	—
Services and Supplies	87,968	114	59,511	71,953	25,745	697,652	6,977	82,549	2,889	292,692
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	8,786	—	—	—	281,786	—	—
Other Expenditures	1,560	332	205,934	—	—	—	43,868	—	3,502	—
<b>Total Expenditures</b>	<b>249,266</b>	<b>446</b>	<b>374,836</b>	<b>184,401</b>	<b>25,745</b>	<b>5,183,156</b>	<b>50,845</b>	<b>480,134</b>	<b>53,216</b>	<b>292,692</b>
<b>Revenues Over (Under) Expenditures</b>	<b>20,480</b>	<b>919</b>	<b>(17,050)</b>	<b>(9,206)</b>	<b>(15,279)</b>	<b>(456,026)</b>	<b>5,899</b>	<b>93,639</b>	<b>(10,791)</b>	<b>164,379</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$20,480</b>	<b>\$919</b>	<b>\$(17,050)</b>	<b>\$(9,206)</b>	<b>\$(15,279)</b>	<b>\$(456,026)</b>	<b>\$5,899</b>	<b>\$93,639</b>	<b>\$(10,791)</b>	<b>\$164,379</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lawndale Public Financing Authority	Laytonville Lighting District	Leavitt Lake Community Service District	Lee Vining Fire Protection District	Leggett Valley Fire Protection District	Lemon Grove Roadway Lighting District	Lemoore Cemetery District	Levee District No. 1 (Glenn)	Levee District No. 1 (Sutter)	Levee District No. 1 (Tulare)
	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$4,498	\$147	\$31,732	\$27,056	\$144,822	\$143,249	\$14,509	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	85,616	—	—	426,209	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	(244)	—	6,282	—	15,318	—
Licenses, Permits, and Franchises	—	—	—	87	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	16,579	—	—	2,447	290	9,219	50,397	483	124,047	1,698
Rents, Concessions, and Royalties	—	—	—	—	510	—	9,675	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	49	—	82	5,168	1,400	2,377	201	—	—
Other Governmental Agencies	—	—	9,805	—	—	—	—	—	—	—
Charges for Current Services	—	—	7,815	—	—	—	646,375	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	42,993	1,378	922	—	—	653,954	—
<b>Total Revenues</b>	<b>16,579</b>	<b>4,547</b>	<b>17,767</b>	<b>77,341</b>	<b>34,158</b>	<b>241,979</b>	<b>858,355</b>	<b>15,193</b>	<b>1,219,528</b>	<b>1,698</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	3,932	—	—	—	403,366	—	162,992	—
Services and Supplies	—	4,155	4,957	27,263	30,196	200,358	354,292	12,292	225,228	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	9,418	—	12,360	—	(39,506)	—	9,757,822	—
Other Expenditures	337,207	—	—	18,324	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>337,207</b>	<b>4,155</b>	<b>18,307</b>	<b>45,587</b>	<b>42,556</b>	<b>200,358</b>	<b>718,152</b>	<b>12,292</b>	<b>10,146,042</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(320,628)</b>	<b>392</b>	<b>(540)</b>	<b>31,754</b>	<b>(8,398)</b>	<b>41,621</b>	<b>140,203</b>	<b>2,901</b>	<b>(8,926,514)</b>	<b>1,698</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	20,545,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	13,000	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>20,545,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(13,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$20,224,372</b>	<b>\$392</b>	<b>\$(540)</b>	<b>\$31,754</b>	<b>\$(8,398)</b>	<b>\$28,621</b>	<b>\$140,203</b>	<b>\$2,901</b>	<b>\$(8,926,514)</b>	<b>\$1,698</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Levee District No. 2 (Glenn)	Levee District No. 2 (Tulare)	Levee District No. 3 (Glenn)	Levee District No. 9 (Sutter)	Lewiston Community Services District Fire Protection	Lewiston Community Services District Lighting and Lighting Maintenance	Lewiston Community Services District Recreation and Park	Liberty Fire Protection District Fire Protection	Lighting District No. 2-Oakhurst Area (Madera) Lighting and Lighting Maintenance	Likely Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,485	\$—	\$13,417	\$71,200	\$58,454	\$2,670	\$27,252	\$749,811	\$7,213	\$11,318
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	12,377	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	85	347	—	—	—	65	7
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	132	192	1,149	12,338	781	—	—	14,223	1,372	237
Rents, Concessions, and Royalties	—	—	—	—	9,900	—	2,001	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	20	6,508	—	—	—	—	—
State	34	—	180	1,139	54,747	—	—	10,050	175	237
Other Governmental Agencies	—	—	—	—	7,237	—	—	94,767	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	3,676
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	264	—	—	—	270	—	—	—	—	—
<b>Total Revenues</b>	<b>15,292</b>	<b>192</b>	<b>14,746</b>	<b>84,782</b>	<b>138,244</b>	<b>2,670</b>	<b>29,253</b>	<b>868,851</b>	<b>8,825</b>	<b>15,475</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	11,425	29,885	—	—	615,745	—	6,997
Services and Supplies	6,782	—	20,366	37,983	86,890	2,670	29,253	145,891	3,989	12,740
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	1,907	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	28,835	—	—	195,984	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,782</b>	<b>—</b>	<b>20,366</b>	<b>49,408</b>	<b>147,517</b>	<b>2,670</b>	<b>29,253</b>	<b>957,620</b>	<b>3,989</b>	<b>19,737</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,510</b>	<b>192</b>	<b>(5,620)</b>	<b>35,374</b>	<b>(9,273)</b>	<b>—</b>	<b>—</b>	<b>(88,769)</b>	<b>4,836</b>	<b>(4,262)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,510</b>	<b>\$192</b>	<b>\$(5,620)</b>	<b>\$35,374</b>	<b>\$(9,273)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(88,769)</b>	<b>\$4,836</b>	<b>\$(4,262)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Likely Fire Protection District	Lincoln Fire Protection District	Lincoln Village Maintenance District (San Joaquin)	Linda Fire Protection District	Linda Street Lighting District (Yuba)	Linden Lighting District	Linden-Peters Fire Protection District	Lindsay - Strathmore Cemetery District	Lindsay - Strathmore Memorial District	Linne Community Services District
	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Cemetery	Memorial	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$29,770	\$1,378,219	\$—	\$1,141,484	\$64,322	\$2,606	\$1,417,365	\$81,382	\$108,518	\$19,227
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	36,646	644,648	46,067	21,840	14,711	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	13	—	—	—	—	2	—	153	204	(35)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	216	14,114	—	78,497	3,588	131	11,254	7,865	1,168	66
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	30,855	—
<b>Intergovernmental</b>										
Federal	4,341	—	—	—	—	—	2,229	—	—	—
State	457	17,443	—	22,151	1,134	31	23,690	1,086	1,460	158
Other Governmental Agencies	—	—	—	—	(3,548)	—	—	—	1,339	—
Charges for Current Services	10,201	—	—	443,253	—	—	96,746	120,687	—	41,216
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	9,698	—	—	135,127	—	—	—
<b>Total Revenues</b>	<b>44,998</b>	<b>1,409,776</b>	<b>36,646</b>	<b>2,339,731</b>	<b>111,563</b>	<b>24,610</b>	<b>1,701,122</b>	<b>211,173</b>	<b>143,544</b>	<b>60,632</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	1,493,624	154,293	62,965	—
Services and Supplies	28,375	1,302,266	36,646	2,240,444	93,307	15,295	196,105	53,467	99,369	14,419
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	385,000	—	—	—	—	—	—
Interest Expense	—	—	—	129,322	—	—	150	—	—	—
Fixed Assets	—	—	—	—	—	—	13,597	34,652	—	—
Other Expenditures	—	—	—	—	—	19	—	—	—	—
<b>Total Expenditures</b>	<b>28,375</b>	<b>1,302,266</b>	<b>36,646</b>	<b>2,754,766</b>	<b>93,307</b>	<b>15,314</b>	<b>1,703,476</b>	<b>242,412</b>	<b>162,334</b>	<b>14,419</b>
<b>Revenues Over (Under) Expenditures</b>	<b>16,623</b>	<b>107,510</b>	<b>—</b>	<b>(415,035)</b>	<b>18,256</b>	<b>9,296</b>	<b>(2,354)</b>	<b>(31,239)</b>	<b>(18,790)</b>	<b>46,213</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	575,000	—	3,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(575,000)</b>	<b>—</b>	<b>(3,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$16,623</b>	<b>\$107,510</b>	<b>\$—</b>	<b>\$(990,035)</b>	<b>\$18,256</b>	<b>\$6,296</b>	<b>\$(2,354)</b>	<b>\$(31,239)</b>	<b>\$(18,790)</b>	<b>\$46,213</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lions Gate Community Services District	Little Lake Cemetery District	Little Lake Fire Protection District	Live Oak Cemetery District	Livermore Area Recreation and Park District	Local Agency Workers Compensation Excess Joint Powers Authority Self Insurance	Lockeford Lighting District	Lockeford Maintenance District (San Joaquin)	Lockeford Protection District No. 1 (San Joaquin)	Lockwood Fire Protection District
	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery	Recreation and Park		Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$78,366	\$152,474	\$71,801	\$6,998,407	\$—	\$7,351	\$—	\$2,277	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	710,110	—	601,028	67,801	1,246,133	—	9,225	1,265	2,556	73,492
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	995	(1,366)	5,957	—	—	7	—	—	—
Licenses, Permits, and Franchises	—	—	3,228	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,009	7,073	2,464	14,980	—	2,124,933	248	—	560	2,700
Rents, Concessions, and Royalties	—	—	4,801	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	20	—	—	—	—	—	—
State	—	695	34,473	1,142	65,956	—	88	—	30	134,744
Other Governmental Agencies	—	—	—	—	435,499	—	—	—	—	—
Charges for Current Services	—	156,375	—	60,684	7,475,356	—	—	—	—	1,358
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	10,760,168	—	—	—	—
Other Revenues	556	—	150,605	—	498,624	—	—	—	—	8,210
<b>Total Revenues</b>	<b>711,675</b>	<b>243,504</b>	<b>947,707</b>	<b>222,385</b>	<b>16,719,975</b>	<b>12,885,101</b>	<b>16,919</b>	<b>1,265</b>	<b>5,423</b>	<b>220,504</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	123,412	398,536	95,877	11,341,446	—	—	—	—	9,552
Services and Supplies	618,154	94,160	61,204	86,663	4,598,657	2,302,890	15,700	1,265	3,436	71,903
Self Insurance - Claims Paid	—	—	—	—	—	4,459,626	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	81,395	—	301,852	—	—	—	—	26,253
Interest Expense	—	—	10,692	—	57,729	—	—	—	—	9,472
Fixed Assets	—	—	350,408	15,942	1,367,938	—	—	—	—	—
Other Expenditures	—	—	150,446	2,398	—	—	4	—	—	—
<b>Total Expenditures</b>	<b>618,154</b>	<b>217,572</b>	<b>1,052,681</b>	<b>200,880</b>	<b>17,667,622</b>	<b>6,762,516</b>	<b>15,704</b>	<b>1,265</b>	<b>3,436</b>	<b>117,180</b>
<b>Revenues Over (Under) Expenditures</b>	<b>93,521</b>	<b>25,932</b>	<b>(104,974)</b>	<b>21,505</b>	<b>(947,647)</b>	<b>6,122,585</b>	<b>1,215</b>	<b>—</b>	<b>1,987</b>	<b>103,324</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	289,613	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>289,613</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$93,521</b>	<b>\$25,932</b>	<b>\$184,639</b>	<b>\$21,505</b>	<b>\$(947,647)</b>	<b>\$6,122,585</b>	<b>\$1,215</b>	<b>\$—</b>	<b>\$1,987</b>	<b>\$103,324</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Loleta Fire Protection District	Loleta Lighting District	Loma Prieta Resource Conservation District	Loma Rica-Browns Valley Community Service District	Loma Serena Street Lighting Maintenance District (Santa Clara)	Lompoc Cemetery District	Lone Pine Fire Protection District	Lone Pine Fire Protection District	Lone Pine Lighting District	Long Valley Community Services District
	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$41,175	\$5,651	\$64,236	\$3,855	\$1,715	\$285,612	\$—	\$188,490	\$19,488	\$134
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	39,477	943	—	286,417	—	—	—	—	—	16,861
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,535	137	—	(25)	—	—	—	13,194	1,329	—
Licenses, Permits, and Franchises	138	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,925	305	965	21,170	—	17,629	1,438	2,347	1,423	631
Rents, Concessions, and Royalties	2,640	—	—	45,552	—	7,200	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	204,335
State	828	100	477	76	13	2,228	—	1,304	131	1
Other Governmental Agencies	—	—	1,182	—	27	5,379	43,717	20,916	—	—
Charges for Current Services	—	—	—	—	—	250,980	114,153	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	7,198	—	—	16,187	—	—	—	—	—	9,986
<b>Total Revenues</b>	<b>95,916</b>	<b>7,136</b>	<b>66,860</b>	<b>373,232</b>	<b>1,755</b>	<b>569,028</b>	<b>159,308</b>	<b>226,251</b>	<b>22,371</b>	<b>231,948</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	10,209	—	26,525	21,712	—	339,432	43,484	13,185	—	4,463
Services and Supplies	24,304	4,817	41,020	295,053	2,259	107,389	63,727	144,212	9,218	85,137
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	48,413	—	—	—	—	—	62,952	37,431	—	—
Interest Expense	1,962	—	—	—	—	—	12,198	2,131	—	—
Fixed Assets	50,418	—	—	15,390	—	26,415	19,948	—	—	151,285
Other Expenditures	—	—	—	—	—	—	—	—	—	11
<b>Total Expenditures</b>	<b>135,306</b>	<b>4,817</b>	<b>67,545</b>	<b>332,155</b>	<b>2,259</b>	<b>473,236</b>	<b>202,309</b>	<b>196,959</b>	<b>9,218</b>	<b>240,896</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(39,390)</b>	<b>2,319</b>	<b>(685)</b>	<b>41,077</b>	<b>(504)</b>	<b>95,792</b>	<b>(43,001)</b>	<b>29,292</b>	<b>13,153</b>	<b>(8,948)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(39,390)</b>	<b>\$2,319</b>	<b>\$(685)</b>	<b>\$41,077</b>	<b>\$(504)</b>	<b>\$95,792</b>	<b>\$(43,001)</b>	<b>\$29,292</b>	<b>\$13,153</b>	<b>\$(8,948)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Long Valley Fire Protection District (Mendocino)	Long Valley Fire Protection District (Mendocino)	Long Valley Fire Protection District (Mono)	Long Valley Groundwater Management District	Longden Lighting District	Lookout Cemetery District	Lookout Fire Protection District	Lookout Pest Abatement District	Loomis Acres Unit No. 4 Maintenance District (Placer)	Loomis Fire Protection District
	Ambulance Service	Fire Protection	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Pest Control	Streets and Roads - Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$53,591	\$304,625	\$—	\$31,584	\$9,089	\$8,265	\$148	\$—	\$213,270
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	131,444	—	—	—	—	—	2,967	4,997	357,982
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(497)	—	—	(288)	4	3	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	340	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	56	1,110	8,088	1	72	162	49	8	5,251	13,970
Rents, Concessions, and Royalties	—	16,764	—	—	—	—	—	—	—	18,284
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	612	791	—	241	143	129	—	—	2,120
Other Governmental Agencies	—	—	—	—	4,074	—	—	—	—	—
Charges for Current Services	170,910	85,568	—	—	—	450	3,605	—	—	6,103
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,100	—	43,252	—	—	—	—	—	—	820,984
<b>Total Revenues</b>	<b>174,066</b>	<b>288,592</b>	<b>356,756</b>	<b>1</b>	<b>36,023</b>	<b>9,848</b>	<b>12,051</b>	<b>3,123</b>	<b>10,248</b>	<b>1,432,713</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	116,184	163,763	—	—	—	4,548	—	—	—	756,041
Services and Supplies	79,938	133,324	479,399	—	38,493	3,392	27,805	45	50	324,618
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	25,249	—	—	—	—	—	—	—	36,800
Interest Expense	—	8,249	—	—	—	—	—	—	—	—
Fixed Assets	—	30,639	—	—	—	—	—	—	—	14,407
Other Expenditures	—	—	30,470	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>196,122</b>	<b>361,224</b>	<b>509,869</b>	<b>—</b>	<b>38,493</b>	<b>7,940</b>	<b>27,805</b>	<b>45</b>	<b>50</b>	<b>1,131,866</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(22,056)</b>	<b>(72,632)</b>	<b>(153,113)</b>	<b>1</b>	<b>(2,470)</b>	<b>1,908</b>	<b>(15,754)</b>	<b>3,078</b>	<b>10,198</b>	<b>300,847</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(22,056)</b>	<b>\$(72,632)</b>	<b>\$(153,113)</b>	<b>\$1</b>	<b>\$(2,470)</b>	<b>\$1,908</b>	<b>\$(15,754)</b>	<b>\$3,078</b>	<b>\$10,198</b>	<b>\$300,847</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Los Alamos Cemetery District	Los Altos Hills County Fire District	Los Angeles Convention and Exhibition Center Authority	Los Angeles County Capital Asset Leasing Corporation	Los Angeles County Flood Control District	Los Angeles County Regional Park and Open Space District	Los Angeles County West Vector Control District	Los Angeles Homeless Services Authority	Los Angeles Memorial Coliseum Commission	Los Banos Cemetery District
	Cemetery	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Recreation and Park	Pest Control	Governmental Services	Recreation and Park	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$13,396	\$6,430,161	\$—	\$—	\$96,495,495	\$—	\$825,259	\$—	\$—	\$59,517
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	3,104,390	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3)	—	—	—	812,560	—	—	—	—	167
Licenses, Permits, and Franchises	—	—	—	—	593,210	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	2,215,389	1,039,090	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	552	194,661	55,780	139,258	2,345,548	2,983,694	40,056	1,587	107,164	15,208
Rents, Concessions, and Royalties	—	17,100	6,335,599	23,434,811	8,424,951	—	—	—	7,830,916	3,870
<b>Intergovernmental</b>										
Federal	—	—	—	—	11,108,356	—	—	43,877,291	—	191
State	88	47,308	—	—	960,304	—	7,548	—	—	935
Other Governmental Agencies	—	—	—	—	6,867,384	—	—	19,055,287	—	—
Charges for Current Services	18,576	—	16,109,636	—	116,717,559	79,926,366	—	—	—	187,361
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	137,140	—	179,239	1,498,606	—	47,559	143,575	—	60,000
<b>Total Revenues</b>	<b>32,609</b>	<b>6,826,370</b>	<b>22,501,015</b>	<b>23,753,308</b>	<b>248,039,362</b>	<b>83,949,150</b>	<b>4,024,812</b>	<b>63,077,740</b>	<b>7,938,080</b>	<b>327,249</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	13,410,161	—	—	—	2,922,237	6,634,886	3,686,290	185,075
Services and Supplies	24,005	7,310,768	7,690,760	130,704	262,578,501	38,131,656	2,065,840	1,535,705	1,989,311	86,815
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	54,505,000	—	—	—	—	—	—
Interest Expense	—	—	6,274	301,995	—	—	—	—	—	—
Fixed Assets	—	—	—	12,699,742	10,456,394	—	—	—	—	81,549
Other Expenditures	—	1,708,629	—	—	5,702,618	4,648,613	—	54,894,630	4,005,212	—
<b>Total Expenditures</b>	<b>24,005</b>	<b>9,019,397</b>	<b>21,107,195</b>	<b>67,637,441</b>	<b>278,737,513</b>	<b>42,780,269</b>	<b>4,988,077</b>	<b>63,065,221</b>	<b>9,680,813</b>	<b>353,439</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,604</b>	<b>(2,193,027)</b>	<b>1,393,820</b>	<b>(43,884,133)</b>	<b>(30,698,151)</b>	<b>41,168,881</b>	<b>(963,265)</b>	<b>12,519</b>	<b>(1,742,733)</b>	<b>(26,190)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	39,025,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	34,710,340	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>39,025,000</b>	<b>—</b>	<b>(34,710,340)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,604</b>	<b>\$(2,193,027)</b>	<b>\$1,393,820</b>	<b>\$(4,859,133)</b>	<b>\$(30,698,151)</b>	<b>\$6,458,541</b>	<b>\$(963,265)</b>	<b>\$12,519</b>	<b>\$(1,742,733)</b>	<b>\$(26,190)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Los Baños Resource Conservation District	Los Cerritos Wetlands Authority	Los Medanos Community Hospital District	Los Molinos Cemetery District	Los Molinos Lighting District	Los Osos Community Services District	Los Osos Community Services District	Los Osos Community Services District	Lower Cosumnes Resource Conservation District	Lower Lake Cemetery District
	Resource Conservation	Resource Conservation	Health	Cemetery	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Recreation and Park	Resource Conservation	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$624,921	\$34,784	\$11,403	\$3,310	\$1,592,358	\$—	\$—	\$51,681
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,964	—	95,318	468,794	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,699	16	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	558	—	6,537	2,889	748	278	11,591	1,888	356	4,289
Rents, Concessions, and Royalties	—	25,000	100,000	—	—	—	—	—	12,000	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	4	—	—	—	—	—
State	—	20,000	79,560	848	244	150	13,719	—	—	425
Other Governmental Agencies	—	—	56,957	388	—	—	13,210	—	—	—
Charges for Current Services	—	—	—	20,934	—	1,736	65,480	—	—	88,496
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	74	23,227	—	—	39,201
<b>Total Revenues</b>	<b>558</b>	<b>45,000</b>	<b>867,975</b>	<b>63,506</b>	<b>12,415</b>	<b>100,866</b>	<b>2,188,379</b>	<b>1,888</b>	<b>12,356</b>	<b>184,092</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	84,892	5,777	—	13,533	130,979	—	6,459	165,471
Services and Supplies	713	—	278,200	44,244	7,778	48,310	1,767,788	—	2,573	29,307
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	99,999	—	—	—	21,744	—	—	—
Interest Expense	—	—	71,083	—	—	—	1,707	—	—	—
Fixed Assets	—	—	—	—	—	17,388	51,878	—	—	2,242
Other Expenditures	—	23,472	191,696	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>713</b>	<b>23,472</b>	<b>725,870</b>	<b>50,021</b>	<b>7,778</b>	<b>79,231</b>	<b>1,974,096</b>	<b>—</b>	<b>9,032</b>	<b>197,020</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(155)</b>	<b>21,528</b>	<b>142,105</b>	<b>13,485</b>	<b>4,637</b>	<b>21,635</b>	<b>214,283</b>	<b>1,888</b>	<b>3,324</b>	<b>(12,928)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(155)</b>	<b>\$21,528</b>	<b>\$142,105</b>	<b>\$13,485</b>	<b>\$4,637</b>	<b>\$21,635</b>	<b>\$214,283</b>	<b>\$1,888</b>	<b>\$3,324</b>	<b>\$(12,928)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lower Lake Lighting District	Lower San Joaquin Levee District (Merced)	Lower Sweetwater Fire Protection District	Lucerne Lighting District	Lynn Park Acres Community Services District	Madeline Fire Protection District	Madera Cemetery District	Madera County Economic Development Commission Local and Regional Planning or Development	Madera County Flood Control and Water Conservation	Madera County Mosquito and Vector Control District Pest Control
	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery		Flood Control and Water Conservation	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$14,797	\$—	\$305,732	\$16,341	\$—	\$7,430	\$1,661,379	\$—	\$138,953	\$1,191,384
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	7,393	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	64	—	—	210	—	13	—	—	1,525	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	179	6,611	28,430	2,008	69	155	35,611	3,281	2,536	44,880
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	198	—	3,526	461	—	158	19,685	—	3,880	20,170
Other Governmental Agencies	—	—	—	—	—	—	—	541,921	33,622	199,436
Charges for Current Services	—	873,537	—	—	—	—	324,455	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	397	—	5	—	234	9,227	—	5,103
<b>Total Revenues</b>	<b>15,238</b>	<b>880,148</b>	<b>338,085</b>	<b>19,020</b>	<b>7,467</b>	<b>7,756</b>	<b>2,041,364</b>	<b>554,429</b>	<b>180,516</b>	<b>1,460,973</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	564,756	—	—	—	—	1,289,165	338,498	—	788,862
Services and Supplies	14,209	275,228	194,593	18,571	1,500	6,640	661,761	182,297	160,919	757,296
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	22,769	—	—	—	—	698	—	—	—
Other Expenditures	—	—	—	—	1,614	—	—	—	—	—
<b>Total Expenditures</b>	<b>14,209</b>	<b>862,753</b>	<b>194,593</b>	<b>18,571</b>	<b>3,114</b>	<b>6,640</b>	<b>1,951,624</b>	<b>520,795</b>	<b>160,919</b>	<b>1,546,158</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,029</b>	<b>17,395</b>	<b>143,492</b>	<b>449</b>	<b>4,353</b>	<b>1,116</b>	<b>89,740</b>	<b>33,634</b>	<b>19,597</b>	<b>(85,185)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,029</b>	<b>\$17,395</b>	<b>\$143,492</b>	<b>\$449</b>	<b>\$4,353</b>	<b>\$1,116</b>	<b>\$89,740</b>	<b>\$33,634</b>	<b>\$19,597</b>	<b>\$(85,185)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Madera Industrial Fire Protection District Fire Protection	Madera Resource Conservation District Resource Conservation	Madera-Mariposa Schools Insurance Group Self Insurance	Madison Community Services District Lighting and Lighting Maintenance	Madison Community Services District Recreation and Park	Madison Fire Protection District Fire Protection	Madrone Acres Lighting District Lighting and Lighting Maintenance	Madrone Park Circle Permanent Road Division Streets and Roads - Construction and Maintenance	Maintenance District No. 1 (Mariposa) Streets and Roads - Construction and Maintenance	Maintenance District No. 10 (Madera) Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$339	\$—	\$—	\$—	\$—	\$108,917	\$14,780	\$—	\$130,513	\$456,615
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	25,502	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3	—	—	—	—	85	(2)	—	7,244	4,122
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	516	752	104	17	37	1,150	1,541	3	1,174	13,422
Rents, Concessions, and Royalties	—	—	—	—	—	6,510	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	13	—
State	7	—	—	—	—	539	152	—	2,101	11,101
Other Governmental Agencies	—	—	—	—	—	41	—	—	—	—
Charges for Current Services	—	—	—	5,516	—	—	—	—	30,949	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	70,000	—	—	—	313	—
<b>Total Revenues</b>	<b>865</b>	<b>752</b>	<b>104</b>	<b>5,533</b>	<b>70,037</b>	<b>142,744</b>	<b>16,471</b>	<b>3</b>	<b>172,307</b>	<b>485,260</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	26,868	—	—	—	—
Services and Supplies	39	2,453	7,250	2,765	4,149	70,203	7,522	—	143,548	290,603
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	15,204	—	—	—	—
Interest Expense	—	—	—	—	—	4,161	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	2,281	59	—	—	—	—
<b>Total Expenditures</b>	<b>39</b>	<b>2,453</b>	<b>7,250</b>	<b>2,765</b>	<b>6,430</b>	<b>116,495</b>	<b>7,522</b>	<b>—</b>	<b>143,548</b>	<b>290,603</b>
<b>Revenues Over (Under) Expenditures</b>	<b>826</b>	<b>(1,701)</b>	<b>(7,146)</b>	<b>2,768</b>	<b>63,607</b>	<b>26,249</b>	<b>8,949</b>	<b>3</b>	<b>28,759</b>	<b>194,657</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	2,500	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	2,768	63,607	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,768)</b>	<b>(63,607)</b>	<b>2,500</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$826</b>	<b>\$(1,701)</b>	<b>\$(7,146)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$28,749</b>	<b>\$8,949</b>	<b>\$3</b>	<b>\$28,759</b>	<b>\$194,657</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 100 (Madera)	Maintenance District No. 101 (Madera)	Maintenance District No. 103 (Madera)	Maintenance District No. 104 (Madera)	Maintenance District No. 106 (Madera)	Maintenance District No. 107 (Madera)	Maintenance District No. 108 (Madera)	Maintenance District No. 11 (Madera)	Maintenance District No. 115 (Madera)	Maintenance District No. 116 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$8,550	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	77	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	110	1,129	50	66	113	121	137	606	692	274
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	209	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	613	7,912	834	658	800	800	875	—	7,810	2,812
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>723</b>	<b>9,041</b>	<b>884</b>	<b>724</b>	<b>913</b>	<b>921</b>	<b>1,012</b>	<b>9,442</b>	<b>8,502</b>	<b>3,086</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6	19,915	203	143	122	8	6	3,106	800	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>6</b>	<b>19,915</b>	<b>203</b>	<b>143</b>	<b>122</b>	<b>8</b>	<b>6</b>	<b>3,106</b>	<b>800</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>717</b>	<b>(10,874)</b>	<b>681</b>	<b>581</b>	<b>791</b>	<b>913</b>	<b>1,006</b>	<b>6,336</b>	<b>7,702</b>	<b>3,086</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$717</b>	<b>\$(10,874)</b>	<b>\$681</b>	<b>\$581</b>	<b>\$791</b>	<b>\$913</b>	<b>\$1,006</b>	<b>\$6,336</b>	<b>\$7,702</b>	<b>\$3,086</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 13 (Madera)	Maintenance District No. 14 (Madera)	Maintenance District No. 15 (Madera)	Maintenance District No. 16 (Madera)	Maintenance District No. 17 (Madera)	Maintenance District No. 18 (Madera)	Maintenance District No. 2 (Fresno)	Maintenance District No. 20 (Madera)	Maintenance District No. 21 (Madera)	Maintenance District No. 23 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$56,439	\$35,361	\$1,818	\$6,015	\$54,603	\$11,608	\$—	\$807	\$210,711	\$1,491
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	513	319	16	54	498	105	—	7	1,907	13
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,523	7,070	15	810	2,854	2,011	407	45	5,752	142
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,380	861	44	147	1,339	283	—	20	5,134	36
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	1,999	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>61,855</b>	<b>43,611</b>	<b>1,893</b>	<b>7,026</b>	<b>59,294</b>	<b>14,007</b>	<b>2,406</b>	<b>879</b>	<b>223,504</b>	<b>1,682</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	14,493	5,486	1,241	967	34,630	964	1,820	887	231,607	999
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>14,493</b>	<b>5,486</b>	<b>1,241</b>	<b>967</b>	<b>34,630</b>	<b>964</b>	<b>1,820</b>	<b>887</b>	<b>231,607</b>	<b>999</b>
<b>Revenues Over (Under) Expenditures</b>	<b>47,362</b>	<b>38,125</b>	<b>652</b>	<b>6,059</b>	<b>24,664</b>	<b>13,043</b>	<b>586</b>	<b>(8)</b>	<b>(8,103)</b>	<b>683</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$47,362</b>	<b>\$38,125</b>	<b>\$652</b>	<b>\$6,059</b>	<b>\$24,664</b>	<b>\$13,043</b>	<b>\$586</b>	<b>\$(8)</b>	<b>\$(8,103)</b>	<b>\$683</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 25 (Madera)	Maintenance District No. 26 (Madera)	Maintenance District No. 29 (Madera)	Maintenance District No. 30 (Madera)	Maintenance District No. 31 (Madera)	Maintenance District No. 32 (Madera)	Maintenance District No. 35 (Madera)	Maintenance District No. 38 (Madera)	Maintenance District No. 39 (Madera)	Maintenance District No. 4 (Fresno)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,087	\$12,324	\$—	\$26,321	\$5,149	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	37	111	—	236	45	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	524	1,011	1,280	143	2,084	714	560	380	504	107
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	99	299	—	637	121	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	4,044	21,999	26,503	—	33,427	11,536	3,471	1,800	1,560
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,747</b>	<b>17,789</b>	<b>23,279</b>	<b>53,840</b>	<b>7,399</b>	<b>34,141</b>	<b>12,096</b>	<b>3,851</b>	<b>2,304</b>	<b>1,667</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	651	2,831	6,200	13,614	1,929	7,280	36,067	16,813	350	1,238
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>651</b>	<b>2,831</b>	<b>6,200</b>	<b>13,614</b>	<b>1,929</b>	<b>7,280</b>	<b>36,067</b>	<b>16,813</b>	<b>350</b>	<b>1,238</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,096</b>	<b>14,958</b>	<b>17,079</b>	<b>40,226</b>	<b>5,470</b>	<b>26,861</b>	<b>(23,971)</b>	<b>(12,962)</b>	<b>1,954</b>	<b>429</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,096</b>	<b>\$14,958</b>	<b>\$17,079</b>	<b>\$40,226</b>	<b>\$5,470</b>	<b>\$26,861</b>	<b>\$(23,971)</b>	<b>\$(12,962)</b>	<b>\$1,954</b>	<b>\$429</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 41 (Madera)	Maintenance District No. 44 (Madera)	Maintenance District No. 45 (Madera)	Maintenance District No. 47 (Madera)	Maintenance District No. 48 (Madera)	Maintenance District No. 49 (Madera)	Maintenance District No. 5 (Fresno)	Maintenance District No. 50 (Madera)	Maintenance District No. 51 (Madera)	Maintenance District No. 52 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	726	867	492	570	526	505	125	350	682	336
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,600	9,300	9,111	7,060	7,223	2,100	1,977	1,501	7,490	1,116
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,326</b>	<b>10,167</b>	<b>9,603</b>	<b>7,630</b>	<b>7,749</b>	<b>2,605</b>	<b>2,102</b>	<b>1,851</b>	<b>8,172</b>	<b>1,452</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	9,324	683	10,614	1,214	6,987	677	1,330	681	10,453	4
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,324</b>	<b>683</b>	<b>10,614</b>	<b>1,214</b>	<b>6,987</b>	<b>677</b>	<b>1,330</b>	<b>681</b>	<b>10,453</b>	<b>4</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,998)</b>	<b>9,484</b>	<b>(1,011)</b>	<b>6,416</b>	<b>762</b>	<b>1,928</b>	<b>772</b>	<b>1,170</b>	<b>(2,281)</b>	<b>1,448</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,998)</b>	<b>\$9,484</b>	<b>\$(1,011)</b>	<b>\$6,416</b>	<b>\$762</b>	<b>\$1,928</b>	<b>\$772</b>	<b>\$1,170</b>	<b>\$(2,281)</b>	<b>\$1,448</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 53 (Madera)	Maintenance District No. 54 (Madera)	Maintenance District No. 55 (Madera)	Maintenance District No. 56 (Madera)	Maintenance District No. 57 (Madera)	Maintenance District No. 59 (Madera)	Maintenance District No. 6 (Fresno)	Maintenance District No. 60 (Madera)	Maintenance District No. 61 (Madera)	Maintenance District No. 62 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	834	326	455	509	238	385	122	—	455	818
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	4,365	1,550	2,600	2,500	1,857	3,736	1,380	5,600	2,000	13,136
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>5,199</b>	<b>1,876</b>	<b>3,055</b>	<b>3,009</b>	<b>2,095</b>	<b>4,121</b>	<b>1,502</b>	<b>5,600</b>	<b>2,455</b>	<b>13,954</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,704	1,420	2,952	15	23	97	1,080	—	564	1,209
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,704</b>	<b>1,420</b>	<b>2,952</b>	<b>15</b>	<b>23</b>	<b>97</b>	<b>1,080</b>	<b>—</b>	<b>564</b>	<b>1,209</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,495</b>	<b>456</b>	<b>103</b>	<b>2,994</b>	<b>2,072</b>	<b>4,024</b>	<b>422</b>	<b>5,600</b>	<b>1,891</b>	<b>12,745</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,495</b>	<b>\$456</b>	<b>\$103</b>	<b>\$2,994</b>	<b>\$2,072</b>	<b>\$4,024</b>	<b>\$422</b>	<b>\$5,600</b>	<b>\$1,891</b>	<b>\$12,745</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 63 (Madera)	Maintenance District No. 64 (Madera)	Maintenance District No. 65 (Madera)	Maintenance District No. 66 (Madera)	Maintenance District No. 67 (Madera)	Maintenance District No. 68 (Madera)	Maintenance District No. 69 (Madera)	Maintenance District No. 7 (Fresno)	Maintenance District No. 70 (Madera)	Maintenance District No. 71 (Madera)
	Streets and Roads - Construction and Maintenance									
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,554	308	538	766	434	8	169	52	189	210
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	54,118	1,859	5,175	11,000	1,256	—	2,017	22,561	1,500	5,107
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>57,672</b>	<b>2,167</b>	<b>5,713</b>	<b>11,766</b>	<b>1,690</b>	<b>8</b>	<b>2,186</b>	<b>22,613</b>	<b>1,689</b>	<b>5,317</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	42,447	303	7,077	1,366	19	—	194	—	804	10,662
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>42,447</b>	<b>303</b>	<b>7,077</b>	<b>1,366</b>	<b>19</b>	<b>—</b>	<b>194</b>	<b>—</b>	<b>804</b>	<b>10,662</b>
<b>Revenues Over (Under) Expenditures</b>	<b>15,225</b>	<b>1,864</b>	<b>(1,364)</b>	<b>10,400</b>	<b>1,671</b>	<b>8</b>	<b>1,992</b>	<b>22,613</b>	<b>885</b>	<b>(5,345)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$15,225</b>	<b>\$1,864</b>	<b>\$(1,364)</b>	<b>\$10,400</b>	<b>\$1,671</b>	<b>\$8</b>	<b>\$1,992</b>	<b>\$22,613</b>	<b>\$885</b>	<b>\$(5,345)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 72 (Madera)	Maintenance District No. 73 (Madera)	Maintenance District No. 74 (Madera)	Maintenance District No. 75 (Madera)	Maintenance District No. 76 (Madera)	Maintenance District No. 77 (Madera)	Maintenance District No. 78 (Madera)	Maintenance District No. 79 (Madera)	Maintenance District No. 80 (Madera)	Maintenance District No. 81 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	259	—	394	201	273	267	205	142	162	540
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	932	21,503	3,000	750	3,700	3,298	800	400	564	2,400
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,191</b>	<b>21,503</b>	<b>3,394</b>	<b>951</b>	<b>3,973</b>	<b>3,565</b>	<b>1,005</b>	<b>542</b>	<b>726</b>	<b>2,940</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	15	15,284	556	95	12,686	188	345	28	152	2,128
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>15</b>	<b>15,284</b>	<b>556</b>	<b>95</b>	<b>12,686</b>	<b>188</b>	<b>345</b>	<b>28</b>	<b>152</b>	<b>2,128</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,176</b>	<b>6,219</b>	<b>2,838</b>	<b>856</b>	<b>(8,713)</b>	<b>3,377</b>	<b>660</b>	<b>514</b>	<b>574</b>	<b>812</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,176</b>	<b>\$6,219</b>	<b>\$2,838</b>	<b>\$856</b>	<b>\$(8,713)</b>	<b>\$3,377</b>	<b>\$660</b>	<b>\$514</b>	<b>\$574</b>	<b>\$812</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 82 (Madera)	Maintenance District No. 83 (Madera)	Maintenance District No. 84 (Madera)	Maintenance District No. 86 (Madera)	Maintenance District No. 87 (Madera)	Maintenance District No. 88 (Madera)	Maintenance District No. 89 (Madera)	Maintenance District No. 9 (Madera)	Maintenance District No. 90 (Madera)	Maintenance District No. 91 (Madera)
	Streets and Roads - Construction and Maintenance									
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$14,717	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	133	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,289	166	211	161	115	127	—	1,872	415	129
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	359	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	14,804	1,302	1,310	2,522	400	700	1,800	—	3,600	500
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>16,093</b>	<b>1,468</b>	<b>1,521</b>	<b>2,683</b>	<b>515</b>	<b>827</b>	<b>1,800</b>	<b>17,081</b>	<b>4,015</b>	<b>629</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	446	9	14	648	6	12	306	3,420	1,420	250
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>446</b>	<b>9</b>	<b>14</b>	<b>648</b>	<b>6</b>	<b>12</b>	<b>306</b>	<b>3,420</b>	<b>1,420</b>	<b>250</b>
<b>Revenues Over (Under) Expenditures</b>	<b>15,647</b>	<b>1,459</b>	<b>1,507</b>	<b>2,035</b>	<b>509</b>	<b>815</b>	<b>1,494</b>	<b>13,661</b>	<b>2,595</b>	<b>379</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$15,647</b>	<b>\$1,459</b>	<b>\$1,507</b>	<b>\$2,035</b>	<b>\$509</b>	<b>\$815</b>	<b>\$1,494</b>	<b>\$13,661</b>	<b>\$2,595</b>	<b>\$379</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 92 (Madera)	Maintenance District No. 93 (Madera)	Maintenance District No. 94 (Madera)	Maintenance District No. 95 (Madera)	Maintenance District No. 96 (Madera)	Maintenance District No. 97 (Madera)	Maintenance District No. 98 (Madera)	Maintenance District No. 99 (Madera)	Malaga County Water District	Malibu Lighting District
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$272,477	\$497,836
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	(6,363)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	5,039
<b>Revenue From Use of Money and Property</b>										
Interest Income	556	135	27	—	129	143	139	103	1,452	40,151
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	3,111	4,373
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,850	1,800	400	2,850	679	4,200	700	900	52,471	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,406</b>	<b>1,935</b>	<b>427</b>	<b>2,850</b>	<b>808</b>	<b>4,343</b>	<b>839</b>	<b>1,003</b>	<b>329,511</b>	<b>541,036</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	73,601	—
Services and Supplies	273	9,283	30	419	8	1,230	10	164	288,056	128,651
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>273</b>	<b>9,283</b>	<b>30</b>	<b>419</b>	<b>8</b>	<b>1,230</b>	<b>10</b>	<b>164</b>	<b>361,657</b>	<b>128,651</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,133</b>	<b>(7,348)</b>	<b>397</b>	<b>2,431</b>	<b>800</b>	<b>3,113</b>	<b>829</b>	<b>839</b>	<b>(32,146)</b>	<b>412,385</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	32,146	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>32,146</b>	<b>—</b>							
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,133</b>	<b>\$(7,348)</b>	<b>\$397</b>	<b>\$2,431</b>	<b>\$800</b>	<b>\$3,113</b>	<b>\$829</b>	<b>\$839</b>	<b>\$—</b>	<b>\$412,385</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mammoth Lakes Community Services District	Mammoth Lakes Fire Protection District	Mammoth Lakes Mosquito Abatement District	Mancini Park Homes Lighting District	Manila Community Services District	Manton Cemetery District	Marble Mountain Homeowners Community Services District	March Joint Powers Authority	Marin City Community Services District	Marin County Flood Control and Water Conservation District
	Streets and Roads - Construction and Maintenance	Fire Protection	Pest Control	Lighting and Lighting Maintenance	Recreation and Park	Cemetery	Streets and Roads - Construction and Maintenance	Local and Regional Planning or Development	Recreation and Park	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,935,030	\$84,584	\$210	\$11,700	\$40,081	\$15,170	\$—	\$150,522	\$4,624,203
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	30,000	—	—	6,231	—	—	20,750	500,376	—	2,472,472
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	150,196	—	1	—	2,512	321	—	74	8,824
Licenses, Permits, and Franchises	—	14,841	—	—	—	—	—	266,138	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	12,979	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,335	29,235	2,463	—	—	2,856	357	294,773	1,287	190,370
Rents, Concessions, and Royalties	—	11,000	—	—	51,754	—	—	1,978,367	253,990	—
<b>Intergovernmental</b>										
Federal	—	26,285	—	—	—	3	—	10,948	—	—
State	—	73,091	221	4	174	754	176	318,071	501	61,329
Other Governmental Agencies	—	(2,849)	—	—	—	—	—	115,130	90,000	696,613
Charges for Current Services	—	—	—	—	—	2,315	—	2,007,358	8,132	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	7,880	—	116,680	65	—	1,474,859	119,741	—
<b>Total Revenues</b>	<b>31,335</b>	<b>3,236,829</b>	<b>95,148</b>	<b>6,446</b>	<b>180,308</b>	<b>48,586</b>	<b>36,774</b>	<b>6,978,999</b>	<b>624,247</b>	<b>8,053,811</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,904,660	58,330	—	22,185	18,582	—	2,010,212	390,725	—
Services and Supplies	24,672	1,071,275	46,270	6,178	188,619	13,023	43,237	2,330,501	251,089	4,719,610
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	266,488	—	—	—	—	—	—	—	686,667
Interest Expense	—	187,517	—	—	—	—	—	—	—	78,467
Fixed Assets	—	(525,630)	—	—	—	2,809	—	198,868	—	—
Other Expenditures	—	—	7,394	—	—	—	—	1,400,309	—	—
<b>Total Expenditures</b>	<b>24,672</b>	<b>2,904,310</b>	<b>111,994</b>	<b>6,178</b>	<b>210,804</b>	<b>34,414</b>	<b>43,237</b>	<b>5,939,890</b>	<b>641,814</b>	<b>5,484,744</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,663</b>	<b>332,519</b>	<b>(16,846)</b>	<b>268</b>	<b>(30,496)</b>	<b>14,172</b>	<b>(6,463)</b>	<b>1,039,109</b>	<b>(17,567)</b>	<b>2,569,067</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	362,135
Operating Transfers In	—	—	—	—	—	—	—	1,095,160	—	—
Operating Transfers Out	—	353,863	—	—	—	—	—	1,095,160	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(353,863)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(362,135)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,663</b>	<b>\$(21,344)</b>	<b>\$(16,846)</b>	<b>\$268</b>	<b>\$(30,496)</b>	<b>\$14,172</b>	<b>\$(6,463)</b>	<b>\$1,039,109</b>	<b>\$(17,567)</b>	<b>\$2,206,932</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Marin County Hazardous and Solid Waste Joint Powers Authority Governmental Services	Marin County Lighting District  Lighting and Lighting Maintenance	Marin County Open Space District  Recreation and Park	Marin County Resource Conservation District Resource Conservation	Marin Emergency Radio Authority  Governmental Services	Marin General Services Authority  Governmental Services	Marin Schools Insurance Authority  Self Insurance	Marin Telecommunicatio ns  Governmental Services	Marin/Sonoma Mosquito and Vector Control District Pest Control	Marinet Consortium Joint Powers Authority  Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$720,938	\$5,140,947	\$—	\$—	\$—	\$—	\$—	\$3,688,747	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	83,512	—	—	—	—	—	—	2,864,055	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	616,210	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,255	12,763	—	—	—	—	—	35,236	—
Licenses, Permits, and Franchises	1,708,493	—	—	—	—	33,695	—	3,229,215	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,199	13,134	97,628	1,176	24,026	7,529	128,616	6,268	93,985	4,885
Rents, Concessions, and Royalties	—	—	11,195	596	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	368,223	—	—	—	—	—	—
State	300,000	3,617	594,714	149,315	—	231,908	—	—	30,700	—
Other Governmental Agencies	—	—	24,599	128,380	1,642,002	481,003	—	—	—	11,730
Charges for Current Services	—	—	89,662	—	—	—	—	—	184,080	682,355
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	9,784,137	—	—	—
Other Revenues	1,325	—	64,637	7,731	15,897	100	—	—	499,827	—
<b>Total Revenues</b>	<b>2,014,017</b>	<b>822,456</b>	<b>6,652,355</b>	<b>655,421</b>	<b>1,681,925</b>	<b>754,235</b>	<b>9,912,753</b>	<b>3,235,483</b>	<b>7,396,630</b>	<b>698,970</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	2,881,171	118,273	—	—	—	—	4,850,661	284,426
Services and Supplies	2,305,298	244,987	2,266,735	519,613	1,525,809	694,985	2,478,089	313,984	2,307,293	281,478
Self Insurance - Claims Paid	—	—	—	—	—	—	6,717,684	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	244,000	—	—	—	—	—	—	—
Interest Expense	—	—	328,064	—	—	—	—	—	—	—
Fixed Assets	—	—	115,084	—	—	—	—	—	—	9,255
Other Expenditures	—	410,253	719,541	—	—	—	—	2,856,577	—	—
<b>Total Expenditures</b>	<b>2,305,298</b>	<b>655,240</b>	<b>6,554,595</b>	<b>637,886</b>	<b>1,525,809</b>	<b>694,985</b>	<b>9,195,773</b>	<b>3,170,561</b>	<b>7,157,954</b>	<b>575,159</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(291,281)</b>	<b>167,216</b>	<b>97,760</b>	<b>17,535</b>	<b>156,116</b>	<b>59,250</b>	<b>716,980</b>	<b>64,922</b>	<b>238,676</b>	<b>123,811</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	101,000	—	—	—	—	—	12,865	4,000
Operating Transfers Out	—	—	101,000	—	—	—	—	—	—	65,961
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,865</b>	<b>(61,961)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(291,281)</b>	<b>\$167,216</b>	<b>\$97,760</b>	<b>\$17,535</b>	<b>\$156,116</b>	<b>\$59,250</b>	<b>\$716,980</b>	<b>\$64,922</b>	<b>\$251,541</b>	<b>\$61,850</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Marinwood Community Services District	Marinwood Community Services District	Marinwood Community Services District	Mariposa County Resource Conservation District	Mariposa Heights Maintenance District (San Joaquin)	Mariposa Lighting District	Mariposa Parking Maintenance District	Mariposa Public Utility District	Marshall Avenue Lighting District	Marvin-Chapel Cemetery District
	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Parking	Fire Protection	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$491,573	\$—	\$913,141	\$—	\$880	\$43,817	\$5,056	\$8,663	\$—	\$6,806
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	590,768	21,789	293,426	—	1,825	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	1	2,410	278	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,780	—	4,082	1,718	73	4,792	248	—	22	56
Rents, Concessions, and Royalties	—	—	47,201	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	10,162	—	4	1	172,518	—	—
State	2,940	—	5,459	544,829	11	699	80	140	—	92
Other Governmental Agencies	—	—	—	27,933	—	—	—	36,027	—	—
Charges for Current Services	927,856	—	816,738	—	—	—	—	93,279	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	57,225	—	—	—	—	—	1,378	250
<b>Total Revenues</b>	<b>2,014,917</b>	<b>21,789</b>	<b>2,137,272</b>	<b>584,642</b>	<b>2,790</b>	<b>51,722</b>	<b>5,663</b>	<b>310,627</b>	<b>1,400</b>	<b>7,204</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,785,015	—	1,565,236	232,781	—	—	—	51,980	—	3,775
Services and Supplies	193,057	20,381	486,257	148,793	1,954	13,150	10,035	26,353	265	2,236
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	40,000	—	192,089	—	—	—	—	10,980	—	—
Interest Expense	26,008	—	13,912	—	—	—	—	22,322	—	—
Fixed Assets	—	—	110,565	—	—	—	—	178,716	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,044,080</b>	<b>20,381</b>	<b>2,368,059</b>	<b>381,574</b>	<b>1,954</b>	<b>13,150</b>	<b>10,035</b>	<b>290,351</b>	<b>265</b>	<b>6,011</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(29,163)</b>	<b>1,408</b>	<b>(230,787)</b>	<b>203,068</b>	<b>836</b>	<b>38,572</b>	<b>(4,372)</b>	<b>20,276</b>	<b>1,135</b>	<b>1,193</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	9,005	—	—	—	—	—	—	—
Operating Transfers Out	9,005	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(9,005)</b>	<b>—</b>	<b>9,005</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(38,168)</b>	<b>\$1,408</b>	<b>\$(221,782)</b>	<b>\$203,068</b>	<b>\$836</b>	<b>\$38,572</b>	<b>\$(4,372)</b>	<b>\$20,276</b>	<b>\$1,135</b>	<b>\$1,193</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Marys Cemetery District	Maxwell Cemetery District	Maxwell Fire Protection District	Maxwell Recreation and Park District	Mayten Fire Protection District	McArthur Fire Protection District	McCloud Community Services District Ambulance Service	McCloud Community Services District Fire Protection	McCloud Community Services District Library Services	McCloud Community Services District Lighting and Lighting Maintenance
	Cemetery	Cemetery	Fire Protection	Recreation and Park	Fire Protection	Fire Protection				
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$28,367	\$27,425	\$88,207	\$—	\$3,735	\$33,889	\$—	\$27,961	\$310	\$14,826
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	12,909	17,191	—	—	96,616	6,277	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	15	—	—	—	8	43	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,758	666	17,717	932	1,478	665	—	416	20	—
Rents, Concessions, and Royalties	1,350	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	925	646	1,580	—	12,945	—	—	—	—	—
State	203	236	35,775	—	6,314	568	—	943	20	491
Other Governmental Agencies	854	—	—	—	—	—	5,500	—	4,875	—
Charges for Current Services	900	8,500	—	—	—	—	18,804	—	—	20,156
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,618	724	329,542	1,531	12,881	869	—	1,160	—	2,115
<b>Total Revenues</b>	<b>37,990</b>	<b>38,197</b>	<b>472,821</b>	<b>15,372</b>	<b>54,552</b>	<b>36,034</b>	<b>24,304</b>	<b>127,096</b>	<b>11,502</b>	<b>37,588</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	750	19,690	199,795	—	12,597	5,475	—	53,371	1,821	287
Services and Supplies	41,671	8,510	21,658	3,530	18,485	27,874	—	90,867	7,499	29,689
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	265,877	—	48,851	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	6,667	—	—	—
<b>Total Expenditures</b>	<b>42,421</b>	<b>28,200</b>	<b>487,330</b>	<b>3,530</b>	<b>79,933</b>	<b>33,349</b>	<b>6,667</b>	<b>144,238</b>	<b>9,320</b>	<b>29,976</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,431)</b>	<b>9,997</b>	<b>(14,509)</b>	<b>11,842</b>	<b>(25,381)</b>	<b>2,685</b>	<b>17,637</b>	<b>(17,142)</b>	<b>2,182</b>	<b>7,612</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,431)</b>	<b>\$9,997</b>	<b>\$(14,509)</b>	<b>\$11,842</b>	<b>\$(25,381)</b>	<b>\$2,685</b>	<b>\$17,637</b>	<b>\$(17,142)</b>	<b>\$2,182</b>	<b>\$7,612</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	McCloud Community Services District	McCloud Community Services District	McFarland Recreation and Park District	McKinleyville Community Services District	Meadow Valley Cemetery District	Meadow Valley Fire Protection District	Meeks Bay Fire Protection District	Mendocino Coast Recreation and Park District	Mendocino County Air Quality Management District	Mendocino County Flood Control and Water Conservation Improvement District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Recreation and Park	Recreation and Park	Cemetery	Fire Protection	Fire Protection	Recreation and Park	Air Pollution Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,133	\$516,847	\$445,609	\$8,411	\$57,557	\$583,299	\$417,697	\$—	\$39,494
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	44,780	—	—	201,114	—	—	436,929	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,909	6,894	6	51	7,714	(4,999)	—	104
Licenses, Permits, and Franchises	—	—	—	52,885	—	—	7,400	—	247,236	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	77,587	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	267	302	3,066	19,021	704	2,182	5,383	980	2,558	6
Rents, Concessions, and Royalties	2,480	—	—	60,247	—	1,290	—	98,210	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	146,123	178,751	—	12,000	—
Slate	—	146	4,777	8,122	78	523	72,000	5,009	596,065	216
Other Governmental Agencies	—	—	2,214	—	—	—	346,302	—	—	—
Charges for Current Services	—	39,440	179,948	363,729	—	—	10,884	977,028	8,300	340,045
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	179	—	134,748	25,587	7,081	13,018	25,982	—	26,991	—
<b>Total Revenues</b>	<b>47,706</b>	<b>41,021</b>	<b>843,509</b>	<b>1,183,208</b>	<b>16,280</b>	<b>220,744</b>	<b>1,674,644</b>	<b>1,493,925</b>	<b>970,737</b>	<b>379,865</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	27,297	13,598	351,584	675,987	6,800	9,332	1,100,496	1,344,814	550,150	130,975
Services and Supplies	9,818	11,971	241,523	220,327	11,072	30,588	344,654	431,142	346,300	126,916
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	72,154	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	153,070	186,539	42,695	6,242	5,401	350,000	5,626	—
Other Expenditures	—	—	—	—	685	7,782	—	—	9,443	—
<b>Total Expenditures</b>	<b>37,115</b>	<b>25,569</b>	<b>746,177</b>	<b>1,082,853</b>	<b>61,252</b>	<b>53,944</b>	<b>1,450,551</b>	<b>2,198,110</b>	<b>911,519</b>	<b>257,891</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,591</b>	<b>15,452</b>	<b>97,332</b>	<b>100,355</b>	<b>(44,972)</b>	<b>166,800</b>	<b>224,093</b>	<b>(704,185)</b>	<b>59,218</b>	<b>121,974</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	350,000	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	291,877	—	—
Operating Transfers Out	—	—	—	208,914	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(208,914)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>641,877</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$10,591</b>	<b>\$15,452</b>	<b>\$97,332</b>	<b>\$(108,559)</b>	<b>\$(44,972)</b>	<b>\$166,800</b>	<b>\$224,093</b>	<b>\$(62,308)</b>	<b>\$59,218</b>	<b>\$121,974</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mendocino County Resource Conservation District Resource Conservation	Mendocino County Water Agency Flood Control and Water Conservation	Mendocino Fire Protection District Fire Protection	Mendocino-Little River Cemetery District Cemetery	Menlo Park Fire Protection District Fire Protection	Menlo Park Lighting District Lighting and Lighting Maintenance	Merced Cemetery District Cemetery	Merced County Mosquito Abatement Pest Control	Merced County Schools Insurance Group I Self Insurance	Merge Risk Management Joint Powers Authority Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$114,664	\$147,020	\$31,710	\$26,204,809	\$201,536	\$269,974	\$1,753,986	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	140,315	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	313	63	54,854	122,782	636	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	463,058	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	868	393	1,650	423	208,886	16,060	47,565	13,855	272,736	253,788
Rents, Concessions, and Royalties	—	—	2,024	—	134,052	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	351,077	—	15,914	—	1,170,864	—	—	—	—	—
State	494,540	1,776	4,208	408	2,403,280	1,310	4,210	82,146	—	—
Other Governmental Agencies	71,797	282,432	—	—	1,612,766	247	—	4,560	—	—
Charges for Current Services	8,188	2,762	—	—	106,252	—	352,409	613,809	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	3,755,081	4,373,502
Other Revenues	440	64,433	22,655	5,836	86,876	—	—	—	25,883	1,899,264
<b>Total Revenues</b>	<b>926,910</b>	<b>466,460</b>	<b>334,099</b>	<b>38,440</b>	<b>32,445,697</b>	<b>341,935</b>	<b>674,794</b>	<b>2,468,356</b>	<b>4,053,700</b>	<b>6,526,554</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	210,804	380,425	33,629	3,975	30,226,029	—	535,929	1,166,740	—	—
Services and Supplies	765,924	176,744	139,902	30,609	5,622,737	121,359	182,293	1,241,087	498,374	2,090,507
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	3,377,332	3,559,586
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	110,352	—	—
Interest Expense	—	—	—	—	—	—	—	5,179	—	—
Fixed Assets	—	757	139,128	—	1,287,196	—	527,118	49,427	—	—
Other Expenditures	334	23,739	—	—	—	—	—	393	—	—
<b>Total Expenditures</b>	<b>977,062</b>	<b>581,665</b>	<b>312,659</b>	<b>34,584</b>	<b>37,135,962</b>	<b>121,359</b>	<b>1,245,340</b>	<b>2,573,178</b>	<b>3,875,706</b>	<b>5,650,093</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(50,152)</b>	<b>(115,205)</b>	<b>21,440</b>	<b>3,856</b>	<b>(4,690,265)</b>	<b>220,576</b>	<b>(570,546)</b>	<b>(104,822)</b>	<b>177,994</b>	<b>876,461</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	11,130,660	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	74,591	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	74,591	—	—	—	—	—
Operating Transfers In	—	—	—	—	33,900	—	—	—	—	—
Operating Transfers Out	—	—	—	—	4,240,300	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,924,260</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(50,152)</b>	<b>\$(115,205)</b>	<b>\$21,440</b>	<b>\$3,856</b>	<b>\$2,233,995</b>	<b>\$220,576</b>	<b>\$(570,546)</b>	<b>\$(104,822)</b>	<b>\$177,994</b>	<b>\$876,461</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Meridian Fire Protection	Merquin Cemetery District	Merquin County Water District	Metro Wastewater JPA	Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Middle River Community Service District	Middletown Cemetery District	Middletown Lighting District	Midpeninsula Regional Open Space District	Milford Fire Protection District
	Fire Protection	Cemetery	Drainage and Drainage Maintenance	Financing or Constructing Facilities	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$216,739	\$24,657	\$80,846	\$—	\$158,994	\$—	\$109,742	\$13,552	\$27,442,406	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	59,614	—	58,840	—	112,240	12,938	—	—	—	15,304
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	717	48	161	—	93	—	393	57	—	621
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	13,371	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,853	1,059	9,135	733	3,708	48	3,775	317	78,855	824
Rents, Concessions, and Royalties	5,367	—	—	—	—	—	—	—	911,139	—
<b>Intergovernmental</b>										
Federal	—	259	—	—	9,273	—	—	—	—	7,548
State	3,486	385	1,260	—	2,284	—	1,455	178	794,624	11,819
Other Governmental Agencies	—	—	—	210,000	613	—	—	—	136,044	—
Charges for Current Services	—	7,737	401,697	—	—	—	10,009	—	2,577	1,077
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	18,670	252	66,524	—	16,774	—	—	—	2,382,875	—
<b>Total Revenues</b>	<b>314,446</b>	<b>34,397</b>	<b>618,463</b>	<b>210,733</b>	<b>303,979</b>	<b>12,986</b>	<b>125,374</b>	<b>14,104</b>	<b>31,761,891</b>	<b>37,193</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	88,937	19,158	168,929	—	217,677	—	—	—	9,934,743	—
Services and Supplies	72,305	16,667	352,772	197,158	108,116	12,402	89,747	11,503	3,135,103	26,414
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	182,784	—	—	—	—	—	—	—	164,738	—
Interest Expense	11,470	—	—	—	—	—	—	—	285,008	—
Fixed Assets	—	—	—	—	25,802	—	—	—	18,556,216	6,632
Other Expenditures	—	—	—	—	—	—	23,159	—	—	—
<b>Total Expenditures</b>	<b>355,496</b>	<b>35,825</b>	<b>521,701</b>	<b>197,158</b>	<b>351,595</b>	<b>12,402</b>	<b>112,906</b>	<b>11,503</b>	<b>32,075,808</b>	<b>33,046</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(41,050)</b>	<b>(1,428)</b>	<b>96,762</b>	<b>13,575</b>	<b>(47,616)</b>	<b>584</b>	<b>12,468</b>	<b>2,601</b>	<b>(313,917)</b>	<b>4,147</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	7,379,560	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(7,379,560)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(41,050)</b>	<b>\$(1,428)</b>	<b>\$96,762</b>	<b>\$13,575</b>	<b>\$(47,616)</b>	<b>\$584</b>	<b>\$12,468</b>	<b>\$2,601</b>	<b>\$(7,693,477)</b>	<b>\$4,147</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mill Creek Lane Permanent Road Division District	Millville Fire Protection District	Millville Masonic and Odd Fellows Cemetery District	Mirabel Heights Permanent Road Division District	Miraleste Recreation and Park District	Miranda Community Services District	Mission Lighting District	Mission Oaks Recreation and Park District	Mission Resource Conservation District	Mission Village Maintenance District (San Joaquin) Lighting and Lighting Maintenance
	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Resource Conservation	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,006	\$31,323	\$68,369	\$1,198	\$146,497	\$—	\$5,855	\$2,058,319	\$23,053	\$562
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	14,282	—	—	—	—	—	805,494	—	2,492
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(1)	—	88	—	—	—	1	83,239	—	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	662	757	4,133	90	600	—	384	41,311	2,716	54
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	54,290	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	103	624	1,223	12	909	—	40	363,864	800	7
Other Governmental Agencies	—	—	—	—	—	—	—	48,681	682,728	—
Charges for Current Services	—	9,036	2,390	—	—	—	—	562,053	50,442	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,269	21,380	—	4,134	8,361	—	46,736	—	—
<b>Total Revenues</b>	<b>10,770</b>	<b>57,291</b>	<b>97,583</b>	<b>1,300</b>	<b>152,140</b>	<b>8,361</b>	<b>6,280</b>	<b>4,063,987</b>	<b>759,739</b>	<b>3,116</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	17,927	56,020	—	—	—	—	2,268,192	364,371	—
Services and Supplies	6,725	39,648	25,750	561	141,572	7,898	3,317	1,253,707	502,707	2,980
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	7,895	—	—	—	31,672	—	591,517	2,484	—
Other Expenditures	—	132	321	—	—	—	—	1,614	—	—
<b>Total Expenditures</b>	<b>6,725</b>	<b>65,602</b>	<b>82,091</b>	<b>561</b>	<b>141,572</b>	<b>39,570</b>	<b>3,317</b>	<b>4,115,030</b>	<b>869,562</b>	<b>2,980</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,045</b>	<b>(8,311)</b>	<b>15,492</b>	<b>739</b>	<b>10,568</b>	<b>(31,209)</b>	<b>2,963</b>	<b>(51,043)</b>	<b>(109,823)</b>	<b>136</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	31,209	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>31,209</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,045</b>	<b>\$(8,311)</b>	<b>\$15,492</b>	<b>\$739</b>	<b>\$10,568</b>	<b>\$—</b>	<b>\$2,963</b>	<b>\$(51,043)</b>	<b>\$(109,823)</b>	<b>\$136</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mission-Soledad Fire Protection District	Modesto Irrigation District	Modoc County Air Pollution Control District	Modoc County Schools Joint Powers Authority	Mohawk Valley Cemetery District	Mojave Desert Air Quality Management District	Mojave Desert Resource Conservation District	Mokelumne Hill Cemetery District	Mokelumne Hill Fire Protection District	Mokelumne Hill Lighting District
	Fire Protection	Recreation and Park	Air Pollution Control	Self Insurance	Cemetery	Air Pollution Control	Resource Conservation	Cemetery	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$82,110	\$—	\$—	\$—	\$13,465	\$—	\$77,707	\$10,699	\$73,272	\$8,001
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	61,519	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,832	—	—	—	12	—	—	—	104	11
Licenses, Permits, and Franchises	—	—	5,164	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	194,112	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,181	—	25	3,522	815	61,344	1,389	1,327	2,385	925
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	20,288	—	—	—	—
State	31,801	—	45,502	—	118	636,415	806,424	136	28,424	93
Other Governmental Agencies	—	—	34,400	—	—	—	87,290	—	—	—
Charges for Current Services	—	322,325	—	—	—	6,448,773	381	2,494	46,035	—
Self Insurance Contributions and Claim Adjustments	—	—	—	214,091	—	—	—	—	—	—
Other Revenues	—	—	—	—	15,150	35,531	—	—	12,248	—
<b>Total Revenues</b>	<b>180,443</b>	<b>322,325</b>	<b>85,091</b>	<b>217,613</b>	<b>29,560</b>	<b>7,396,463</b>	<b>973,191</b>	<b>14,656</b>	<b>162,468</b>	<b>9,030</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	72,385	—	—	4,618,975	136,714	—	16,668	—
Services and Supplies	172,620	341,668	4,520	45,297	13,120	861,182	761,480	29,484	26,245	4,484
Self Insurance - Claims Paid	—	—	—	175,760	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	163,366	—	—	—	—
Interest Expense	—	—	—	—	—	46,318	—	—	—	—
Fixed Assets	—	—	—	—	—	456,769	—	—	77,052	—
Other Expenditures	—	—	—	—	1,139	1,442,206	—	—	41,344	—
<b>Total Expenditures</b>	<b>172,620</b>	<b>341,668</b>	<b>76,905</b>	<b>221,057</b>	<b>14,259</b>	<b>7,588,816</b>	<b>898,194</b>	<b>29,484</b>	<b>161,309</b>	<b>4,484</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,823</b>	<b>(19,343)</b>	<b>8,186</b>	<b>(3,444)</b>	<b>15,301</b>	<b>(192,353)</b>	<b>74,997</b>	<b>(14,828)</b>	<b>1,159</b>	<b>4,546</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	19,343	—	—	—	569,363	—	—	—	—
Operating Transfers Out	—	—	—	—	—	569,363	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>19,343</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,823</b>	<b>\$—</b>	<b>\$8,186</b>	<b>\$(3,444)</b>	<b>\$15,301</b>	<b>\$(192,353)</b>	<b>\$74,997</b>	<b>\$(14,828)</b>	<b>\$1,159</b>	<b>\$4,546</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mokolumne Hill Veterans Memorial District	Mokolumne Rural Fire Protection District	Mono City Fire Protection District	Mono County Library Authority	Mono County Resource Conservation District	Montague Fire Protection District	Montara Lighting District	Monte Cristo Permanent Road Division	Monte Rio Fire Protection District	Monte Rio Lighting District
	Memorial	Fire Protection	Fire Protection	Library Services	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$9,372	\$471,702	\$18,540	\$955,537	\$—	\$36,007	\$75,953	\$3,757	\$258,405	\$51,103
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	437,619	—	—	—	12,733	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	48,508	—	69	49,929	9	(38)	(9)
Licenses, Permits, and Franchises	—	—	1,512	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	174	3,476	2,108	28,239	1,056	2,674	11,575	557	4,425	2,168
Rents, Concessions, and Royalties	3,965	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	119	6,267	49	2,633	—	690	490	341	3,267	755
Other Governmental Agencies	—	30,404	—	—	—	—	—	—	24,704	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	16,112	—	9,000	84,098	—	—	—	—	6,017	—
<b>Total Revenues</b>	<b>29,742</b>	<b>949,468</b>	<b>31,209</b>	<b>1,119,015</b>	<b>1,056</b>	<b>52,173</b>	<b>137,947</b>	<b>4,664</b>	<b>296,780</b>	<b>54,017</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	814,892	—	875,282	—	6,620	—	—	46,760	—
Services and Supplies	28,942	176,529	18,803	269,794	—	24,864	42,976	66	232,713	44,172
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	21,421	—
Interest Expense	—	—	—	—	—	—	—	—	3,530	—
Fixed Assets	—	34,608	—	—	—	—	—	—	8,704	—
Other Expenditures	—	—	7,235	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>28,942</b>	<b>1,026,029</b>	<b>26,038</b>	<b>1,145,076</b>	<b>—</b>	<b>31,484</b>	<b>42,976</b>	<b>66</b>	<b>313,128</b>	<b>44,172</b>
<b>Revenues Over (Under) Expenditures</b>	<b>800</b>	<b>(76,561)</b>	<b>5,171</b>	<b>(26,061)</b>	<b>1,056</b>	<b>20,689</b>	<b>94,971</b>	<b>4,598</b>	<b>(16,348)</b>	<b>9,845</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	500	—	—	105,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	242,834	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>500</b>	<b>—</b>	<b>—</b>	<b>(137,834)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,300</b>	<b>\$(76,561)</b>	<b>\$5,171</b>	<b>\$(163,895)</b>	<b>\$1,056</b>	<b>\$20,689</b>	<b>\$94,971</b>	<b>\$4,598</b>	<b>\$(16,348)</b>	<b>\$9,845</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Monte Rio Recreation and Park District	Monte Rosa Permanent Road Division No. 1 District	Montecito Fire Protection District	Monterey Bay Area Cooperative Library System	Monterey Bay Area Insurance Fund	Monterey Bay Unified Air Pollution Control District	Monterey County Financing Authority	Monterey County Liability and Property Self-Insurance Authority	Monterey County Local Agencies Insurance Authority	Monterey County Resource Conservation District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Library Services	Self Insurance	Air Pollution Control	Financing or Constructing Facilities	Self Insurance	Self Insurance	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$101,211	\$1,577	\$12,798,104	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(1,663)	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	3,844,821	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	166,779	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(286)	108	53,237	704	57,634	335,613	—	26,056	62,305	2,548
Rents, Concessions, and Royalties	92,092	—	45,190	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	638,990	—	—	287,808	—	—	—	31,644
State	1,508	18	226,253	—	—	6,370,557	—	—	—	175,248
Other Governmental Agencies	—	—	190,639	—	—	174,483	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	4,098,370	—	—	3,330,765	635,003	—
Other Revenues	—	—	—	—	164,176	156,156	—	—	—	67,083
<b>Total Revenues</b>	<b>194,525</b>	<b>1,703</b>	<b>13,950,750</b>	<b>704</b>	<b>4,320,180</b>	<b>11,336,217</b>	<b>—</b>	<b>3,356,821</b>	<b>697,308</b>	<b>276,523</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	51,762	—	10,834,691	—	—	4,496,087	—	—	—	117,491
Services and Supplies	170,578	584	1,224,265	—	832,543	1,137,069	—	2,972,209	188,925	148,449
Self Insurance - Claims Paid	—	—	—	—	2,933,684	—	—	232,788	895,812	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	180,000	334,559	—	—	—	—
Interest Expense	—	—	—	—	147,369	151,897	—	—	—	—
Fixed Assets	—	—	129,201	—	—	70,494	—	—	—	—
Other Expenditures	1,331	—	—	—	696,547	5,236,618	—	—	—	—
<b>Total Expenditures</b>	<b>223,671</b>	<b>584</b>	<b>12,188,157</b>	<b>—</b>	<b>4,790,143</b>	<b>11,426,724</b>	<b>—</b>	<b>3,204,997</b>	<b>1,084,737</b>	<b>265,940</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(29,146)</b>	<b>1,119</b>	<b>1,762,593</b>	<b>704</b>	<b>(469,963)</b>	<b>(90,507)</b>	<b>—</b>	<b>151,824</b>	<b>(387,429)</b>	<b>10,583</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	32,855,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	7,000	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	862,910	—	—	—	32,855,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(855,910)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(29,146)</b>	<b>\$1,119</b>	<b>\$906,683</b>	<b>\$704</b>	<b>\$(469,963)</b>	<b>\$(90,507)</b>	<b>\$—</b>	<b>\$151,824</b>	<b>\$(387,429)</b>	<b>\$10,583</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Monterey County Schools Insurance Group	Monterey County Schools Workers Compensation Joint Powers Agency Self Insurance	Monterey County Water Resource Agency	Monterey Park Tract Lighting District	Monterey Peninsula Regional Park District	Monterey Peninsula Water Management District	Montezuma Fire Protection District (San Joaquin)	Montezuma Fire Protection District (Solano)	Monticello Cemetery District	Mootamai Municipal Water District
	Self Insurance	Self Insurance	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Recreation and Park	Flood Control and Water Conservation	Fire Protection	Fire Protection	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$1,809,830	\$534	\$2,778,686	\$1,253,230	\$502,078	\$661,354	\$34,878	\$15,783
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	2,255	973,138	—	327,139	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	87,573	1	157,834	77,745	—	3,092	(1)	—
Licenses, Permits, and Franchises	—	—	—	—	—	282,320	2,860	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	86,132	464,144	203,513	30	136,837	7,905	6,052	5,709	2,371	961
Rents, Concessions, and Royalties	—	—	286,619	—	45,630	—	—	7,200	—	—
<b>Intergovernmental</b>										
Federal	—	—	134,814	—	—	—	—	—	—	—
State	—	—	531,361	9	1,624,521	8,163	7,062	71,661	142	103
Other Governmental Agencies	—	—	69,370	277	1,795,230	—	113	—	—	—
Charges for Current Services	—	—	11,446,706	—	48,233	2,879,934	128,530	—	1,430	—
Self Insurance Contributions and Claim Adjustments	78,630,139	9,733,577	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,141,414	—	—	1,162,504	51,099	6,631	2,150	—
<b>Total Revenues</b>	<b>78,716,271</b>	<b>10,197,721</b>	<b>15,711,200</b>	<b>3,106</b>	<b>7,560,109</b>	<b>5,671,801</b>	<b>1,024,933</b>	<b>755,647</b>	<b>40,970</b>	<b>16,847</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	932,928	1,423,043	5,333,433	—	2,086,992	2,389,468	778,075	222,527	—	—
Services and Supplies	10,438,071	1,436,676	10,062,823	2,177	748,801	2,865,897	155,523	148,645	23,623	18,479
Self Insurance - Claims Paid	67,723,212	6,216,150	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	530,881	—	—	—	—	—
Interest Expense	—	—	—	—	108,623	—	—	—	—	—
Fixed Assets	—	1,679	164,856	—	1,812,033	39,047	389	65,488	—	—
Other Expenditures	—	—	1,856,222	—	—	—	—	3,152	—	—
<b>Total Expenditures</b>	<b>79,094,211</b>	<b>9,077,548</b>	<b>17,417,334</b>	<b>2,177</b>	<b>5,287,330</b>	<b>5,294,412</b>	<b>933,987</b>	<b>439,812</b>	<b>23,623</b>	<b>18,479</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(377,940)</b>	<b>1,120,173</b>	<b>(1,706,134)</b>	<b>929</b>	<b>2,272,779</b>	<b>377,389</b>	<b>90,946</b>	<b>315,835</b>	<b>17,347</b>	<b>(1,632)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	195,900	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	3,276,676	—	—	—	—	—	—	—
Operating Transfers Out	—	—	200,000	—	—	417,430	100,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>3,272,576</b>	<b>—</b>	<b>—</b>	<b>(417,430)</b>	<b>(100,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(377,940)</b>	<b>\$1,120,173</b>	<b>\$1,566,442</b>	<b>\$929</b>	<b>\$2,272,779</b>	<b>\$(40,041)</b>	<b>\$(9,054)</b>	<b>\$315,835</b>	<b>\$17,347</b>	<b>\$(1,632)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Morada Estates Lighting Maintenance District (San Joaquin)	Morada Manor Lighting Maintenance District (San Joaquin)	Moraga/Orinda Fire Protection District	Moreno Valley Community Services District	Moreno Valley Community Services District	Moreno Valley Community Services District	Morongo Valley Community Services District	Morongo Valley Community Services District	Morongo Valley Community Services District	Morongo Valley Community Services District
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Governmental Services	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,692	\$770	\$16,647,672	\$189,866	\$1,607,707	\$—	\$380,858	\$237,736	\$4,090	\$62,298
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,982	980	—	1,357,242	6,362,642	4,689,196	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2	1	—	14,117	117,941	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	69	43	3,777	14,823	—	121,645	—	1,054	—	—
Rents, Concessions, and Royalties	—	—	—	—	916,961	—	107,352	—	—	2,289
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	21	9	200,312	4,028	34,160	—	2,257	5,040	1	1
Other Governmental Agencies	—	—	1,293,468	—	819,788	129,491	—	—	—	159
Charges for Current Services	—	—	1,162,905	5,609	673,669	19,637	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	8,424	—	55,287	4,072	7,301	11,014	—	—
<b>Total Revenues</b>	<b>4,766</b>	<b>1,803</b>	<b>19,316,558</b>	<b>1,585,685</b>	<b>10,588,155</b>	<b>4,964,041</b>	<b>497,768</b>	<b>254,844</b>	<b>4,091</b>	<b>64,747</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	14,123,009	170,772	5,234,690	1,413,254	318,803	53,406	—	32,349
Services and Supplies	4,503	1,701	1,778,931	2,050,116	4,684,173	3,069,857	154,338	28,033	4,091	32,398
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	1,295,574	—	—	—	21,593	—	—	—
Interest Expense	—	—	1,442,795	—	—	—	3,034	—	—	—
Fixed Assets	—	—	—	—	26,105	—	—	—	—	—
Other Expenditures	—	—	349,162	—	817,414	74,806	—	—	—	—
<b>Total Expenditures</b>	<b>4,503</b>	<b>1,701</b>	<b>18,989,471</b>	<b>2,220,888</b>	<b>10,762,382</b>	<b>4,557,917</b>	<b>497,768</b>	<b>81,439</b>	<b>4,091</b>	<b>64,747</b>
<b>Revenues Over (Under) Expenditures</b>	<b>263</b>	<b>102</b>	<b>327,087</b>	<b>(635,203)</b>	<b>(174,227)</b>	<b>406,124</b>	<b>—</b>	<b>173,405</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$263</b>	<b>\$102</b>	<b>\$327,087</b>	<b>\$(635,203)</b>	<b>\$(174,227)</b>	<b>\$406,124</b>	<b>\$—</b>	<b>\$173,405</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Morro Hills Community Services District Streets and Roads - Construction and Maintenance	Mortara Circle Community Services District Streets and Roads - Construction and Maintenance	Mosquito Fire Protection District Fire Protection	Mountain Gate Community Services District Fire Protection	Mountain House Community Services District Lighting and Lighting Maintenance	Mountain House Community Services District Local and Regional Planning or Development	Mountain House Community Services District Police Protection and Personal Safety	Mountain House Community Services District Recreation and Park	Mountain House Community Services District Streets and Roads - Construction and Maintenance	Mountain Meadows Community Services District Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$66,941	\$3,863	\$111,269	\$—	\$—	\$2,143,803	\$—	\$—	\$—	\$20,067
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	10,450	190,419	—	42,773	—	1,362,535	238,307	3,038,177	125,979
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	41	5,012	—	—	2,296	—	—	—	6,529
Licenses, Permits, and Franchises	—	—	—	—	—	171,252	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	336	95	621	764	278	27,887	—	—	13,966	3,942
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	1,875	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	676	46	1,306	6,529	—	27,098	—	—	—	185
Other Governmental Agencies	522	—	32,380	—	—	—	—	—	—	36,027
Charges for Current Services	—	—	—	28,297	—	1,161,318	—	3,783	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	52,496	7,175	—	2,904,131	—	2,000	121	—
<b>Total Revenues</b>	<b>68,475</b>	<b>14,495</b>	<b>393,503</b>	<b>42,765</b>	<b>43,051</b>	<b>6,437,785</b>	<b>1,362,535</b>	<b>245,965</b>	<b>3,052,264</b>	<b>192,729</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	232,421	15,848	—	1,725,033	—	—	—	44,572
Services and Supplies	99,771	26	98,758	77,895	5,978	889,310	3,039,495	472,868	170,959	81,607
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	16,078	—	—	—	—	—	7,952
Interest Expense	—	—	—	6,200	—	—	—	—	—	5,060
Fixed Assets	—	—	75,374	—	—	—	—	—	—	48,110
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>99,771</b>	<b>26</b>	<b>406,553</b>	<b>116,021</b>	<b>5,978</b>	<b>2,614,343</b>	<b>3,039,495</b>	<b>472,868</b>	<b>170,959</b>	<b>187,301</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(31,296)</b>	<b>14,469</b>	<b>(13,050)</b>	<b>(73,256)</b>	<b>37,073</b>	<b>3,823,442</b>	<b>(1,676,960)</b>	<b>(226,903)</b>	<b>2,881,305</b>	<b>5,428</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	100,189	—	1,394,484	1,677,133	227,182	—	—
Operating Transfers Out	—	—	—	—	—	2,835,820	—	—	1,716,337	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,189</b>	<b>—</b>	<b>(1,441,336)</b>	<b>1,677,133</b>	<b>227,182</b>	<b>(1,716,337)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(31,296)</b>	<b>\$14,469</b>	<b>\$(13,050)</b>	<b>\$26,933</b>	<b>\$37,073</b>	<b>\$2,382,106</b>	<b>\$173</b>	<b>\$279</b>	<b>\$1,164,968</b>	<b>\$5,428</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mountain Valley Emergency Medical Services Agency	Mountain View Avenue-Lagunitas Permanent Road Division	Mountain View Fire Protection District	Mountain View Shoreline Regional Park Community	Mountains Conservation and Education Authority	Mountains Recreation and Conservation Authority	Mt. Diablo Health Care District	Mt. San Jacinto Winter Park Authority	Mt. Shasta Fire Protection District	Mt. Shasta Recreation and Park District
	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Resource Conservation	Recreation and Park	Health	Recreation and Park	Fire Protection	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,795	\$70,796	\$29,102,000	\$—	\$—	\$264,523	\$—	\$222,131	\$368,210
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	63,538	—	—	—	—	—	53,567	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4	150	—	—	—	—	—	447	674
Licenses, Permits, and Franchises	—	—	—	—	—	2,464,915	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	2,500,774	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	19,703	130	1,002	1,086,000	17	6,537	4,207	36,671	4,562	(322)
Rents, Concessions, and Royalties	—	—	—	—	—	1,224,434	—	1,596,844	—	34,497
<b>Intergovernmental</b>										
Federal	—	—	37	—	—	1,119,329	—	—	—	—
State	324,445	143	1,199	—	—	5,863,787	3,107	—	108,940	6,794
Other Governmental Agencies	34,007	—	—	—	—	9,794,290	—	—	—	—
Charges for Current Services	284,003	—	—	—	—	—	—	8,724,605	—	210,567
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	538,597	—	4,574	100,000	—	704,661	25,000	211,687	13,912	29,279
<b>Total Revenues</b>	<b>1,200,755</b>	<b>2,072</b>	<b>141,296</b>	<b>30,288,000</b>	<b>17</b>	<b>23,678,727</b>	<b>296,837</b>	<b>10,569,807</b>	<b>403,559</b>	<b>649,699</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	699,316	—	—	2,167,000	—	7,421,436	7,548	4,561,069	177,039	428,567
Services and Supplies	320,811	32	127,589	6,484,000	—	5,124,905	102,974	3,167,931	200,202	214,603
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	30,156	—	—	190,620	—	451,074	—	—
Interest Expense	—	—	1,504	—	—	52,740	—	—	—	—
Fixed Assets	—	—	—	5,000	—	13,988,437	—	360,102	43,147	5,643
Other Expenditures	—	—	—	11,302,000	—	148,099	32,673	—	—	—
<b>Total Expenditures</b>	<b>1,020,127</b>	<b>32</b>	<b>159,249</b>	<b>19,958,000</b>	<b>—</b>	<b>26,926,237</b>	<b>143,195</b>	<b>8,540,176</b>	<b>420,388</b>	<b>648,813</b>
<b>Revenues Over (Under) Expenditures</b>	<b>180,628</b>	<b>2,040</b>	<b>(17,953)</b>	<b>10,330,000</b>	<b>17</b>	<b>(3,247,510)</b>	<b>153,642</b>	<b>2,029,631</b>	<b>(16,829)</b>	<b>886</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	9,571,000	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	4,913,000	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	5,000
Operating Transfers Out	—	—	—	4,949,000	—	—	—	1,005,351	—	5,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(291,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,005,351)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$180,628</b>	<b>\$2,040</b>	<b>\$(17,953)</b>	<b>\$10,039,000</b>	<b>\$17</b>	<b>\$(3,247,510)</b>	<b>\$153,642</b>	<b>\$1,024,280</b>	<b>\$(16,829)</b>	<b>\$886</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mt. Whitney Cemetery District  Cemetery	Muir Beach Community Services District  Fire Protection	Muir Beach Community Services District  Governmental Services	Muir Beach Community Services District  Recreation and Park	Muir Beach Community Services District  Streets and Roads - Construction and Maintenance	Murphys Cemetery District  Cemetery	Murphys Fire Protection District  Fire Protection	Murphys Lighting District  Lighting and Lighting Maintenance	Murrieta Community Services District  Recreation and Park	Murrieta Fire Protection District  Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$35,447	\$—	\$120,992	\$—	\$—	\$47,763	\$224,413	\$46,975	\$—	\$7,067,802
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	30,636	—	—	—	—	—	—	7,453,088	1,350,830
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,379	—	—	—	—	66	311	64	82,812	1,028,779
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	31,083
<b>Revenue From Use of Money and Property</b>										
Interest Income	546	—	872	—	—	2,170	6,841	4,181	139,201	323,084
Rents, Concessions, and Royalties	3,300	—	—	9,805	—	—	—	—	67,456	71,671
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	17,189	—	—	—
State	238	—	14,914	—	—	617	250,819	551	—	375,055
Other Governmental Agencies	—	8,400	—	—	—	—	—	—	—	—
Charges for Current Services	15,241	—	—	—	—	7,900	15,630	—	470,337	94,799
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,440	—	500	32,598	—	94	13,899	—	580,344	28,388
<b>Total Revenues</b>	<b>60,591</b>	<b>39,036</b>	<b>137,278</b>	<b>42,403</b>	<b>—</b>	<b>58,610</b>	<b>529,102</b>	<b>51,771</b>	<b>8,793,238</b>	<b>10,371,491</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	28,859	3,595	12,246	18,921	7,403	26,100	143,170	—	2,190,634	10,095,385
Services and Supplies	32,493	3,176	31,886	17,226	8,157	24,335	271,930	16,575	6,238,054	2,071,318
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	14,204	—	—	—
Interest Expense	—	—	—	—	—	—	5,022	—	—	—
Fixed Assets	—	7,569	—	8,656	—	—	—	—	56,130	407,241
Other Expenditures	—	—	—	—	—	—	—	—	—	150,000
<b>Total Expenditures</b>	<b>61,352</b>	<b>14,340</b>	<b>44,132</b>	<b>44,803</b>	<b>15,560</b>	<b>50,435</b>	<b>434,326</b>	<b>16,575</b>	<b>8,484,818</b>	<b>12,723,944</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(761)</b>	<b>24,696</b>	<b>93,146</b>	<b>(2,400)</b>	<b>(15,560)</b>	<b>8,175</b>	<b>94,776</b>	<b>35,196</b>	<b>308,420</b>	<b>(2,352,453)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	1,749	87,441	2,400	15,560	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>1,749</b>	<b>87,441</b>	<b>2,400</b>	<b>15,560</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(761)</b>	<b>\$26,445</b>	<b>\$180,587</b>	<b>\$—</b>	<b>\$—</b>	<b>\$8,175</b>	<b>\$94,776</b>	<b>\$35,196</b>	<b>\$308,420</b>	<b>\$(2,352,453)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Murrieta Valley Cemetery District	Myers Fire Protection District	Myers Flat Maintenance District (Humboldt)	Mystic Mine Road Community Services District	Napa City-County Library Commission	Napa County Flood Control and Water Conservation District	Napa County Flood Protection and Watershed Authority Financing or Constructing Facilities	Napa County Mosquito Abatement District	Napa County Regional Park and Open Space District	Napa County Resource Conservation District Resource Conservation
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Library Services	Flood Control and Water Conservation		Pest Control	Recreation and Park	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$188,297	\$12,361	\$1,507	\$—	\$6,323,678	\$—	\$—	\$1,026,662	\$—	\$246,074
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	11,640	—	1,038,382	—	845,545	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	365	229	27	—	(206)	—	—	(35)	—	(8)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,201	326	—	27	111,975	478,885	616,455	23,583	998	7,326
Rents, Concessions, and Royalties	—	—	—	—	3,485	—	—	—	11,981	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	(3,063)	—	—	—	3,927
State	25,900	648	27	—	138,255	1,954,829	—	5,912	33,332	357,475
Other Governmental Agencies	5,015	—	—	—	—	319,149	—	—	470,899	767,944
Charges for Current Services	143,506	—	—	—	407,104	6,713,959	—	127,725	—	380,576
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	77	—	5,759	—	101,874	622,745	6,830,709	10,755	—	31,671
<b>Total Revenues</b>	<b>369,361</b>	<b>13,564</b>	<b>7,320</b>	<b>11,667</b>	<b>7,086,165</b>	<b>11,124,886</b>	<b>7,447,164</b>	<b>2,040,147</b>	<b>517,210</b>	<b>1,794,985</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	219,398	1,674	—	—	3,788,778	—	—	1,035,319	—	667,182
Services and Supplies	106,265	23,972	274	1,590	2,966,191	8,867,729	90,552	404,817	447,077	958,731
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	2,293,854	—	—	—	—
Interest Expense	—	—	—	—	—	966,455	—	—	—	—
Fixed Assets	582	—	—	—	92,539	7,982,016	—	116,396	61,431	20,012
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>326,245</b>	<b>25,646</b>	<b>274</b>	<b>1,590</b>	<b>6,847,508</b>	<b>20,110,054</b>	<b>90,552</b>	<b>1,556,532</b>	<b>508,508</b>	<b>1,645,925</b>
<b>Revenues Over (Under) Expenditures</b>	<b>43,116</b>	<b>(12,082)</b>	<b>7,046</b>	<b>10,077</b>	<b>238,657</b>	<b>(8,985,168)</b>	<b>7,356,612</b>	<b>483,615</b>	<b>8,702</b>	<b>149,060</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	343,742	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	40,186	8,167	7,261,223	—	—	—
Operating Transfers In	—	—	—	—	104,463	—	—	—	—	—
Operating Transfers Out	—	—	—	—	104,463	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>303,556</b>	<b>(8,167)</b>	<b>(7,261,223)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$43,116</b>	<b>\$(12,082)</b>	<b>\$7,046</b>	<b>\$10,077</b>	<b>\$542,213</b>	<b>\$(8,993,335)</b>	<b>\$95,389</b>	<b>\$483,615</b>	<b>\$8,702</b>	<b>\$149,060</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Nashville Trails Community Services District Streets and Roads - Construction and Maintenance	Natomas Fire Protection District Fire Protection	Net Six Joint Powers Authority Fire Protection	Nevada Cemetery District Cemetery	Nevada County Consolidated Fire District Fire Protection	Nevada County Resource Conservation District Resource Conservation	New Jerusalem Drainage District (San Joaquin) Drainage and Drainage Maintenance	New Mariposa Drainage District (San Joaquin) Drainage and Drainage Maintenance	Newberry Community Services District Fire Protection	Newberry Community Services District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,990,260	\$—	\$373,688	\$2,604,728	\$214,004	\$57,926	\$3,462	\$104,324	\$1,932
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	20,700	—	—	—	1,517,484	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	19	76,405	—	189	—	128	—	—	8,673	180
Licenses, Permits, and Franchises	—	—	—	—	40,730	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	117	8,450	1,364	1,349	1,042	2,347	6,384	447	4,724	—
Rents, Concessions, and Royalties	—	—	—	—	13,767	—	150	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	28,632	—	4,168	247,009	2,528	756	46	1,579	29
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	114,594	84,413	78,175	—	—	—	4,728	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	219,110	225,261	—	—	734	—
<b>Total Revenues</b>	<b>20,836</b>	<b>2,103,747</b>	<b>115,958</b>	<b>463,807</b>	<b>4,722,045</b>	<b>444,268</b>	<b>65,216</b>	<b>3,955</b>	<b>124,762</b>	<b>2,141</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	215,633	4,007,390	151,740	—	—	42,522	2,404
Services and Supplies	6,095	2,431,542	71,725	131,055	405,361	187,939	25,097	—	69,915	4,748
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	286,671	—	—	—	—	—
Interest Expense	—	—	—	—	47,070	—	—	—	—	—
Fixed Assets	—	—	58,293	231,503	—	—	—	—	—	—
Other Expenditures	—	15,000	—	—	239,570	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,095</b>	<b>2,446,542</b>	<b>130,018</b>	<b>578,191</b>	<b>4,986,062</b>	<b>339,679</b>	<b>25,097</b>	<b>—</b>	<b>112,437</b>	<b>7,152</b>
<b>Revenues Over (Under) Expenditures</b>	<b>14,741</b>	<b>(342,795)</b>	<b>(14,060)</b>	<b>(114,384)</b>	<b>(264,017)</b>	<b>104,589</b>	<b>40,119</b>	<b>3,955</b>	<b>12,325</b>	<b>(5,011)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	33,151	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	31,270	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>33,151</b>	<b>—</b>	<b>(31,270)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,741</b>	<b>\$(342,795)</b>	<b>\$(14,060)</b>	<b>\$(114,384)</b>	<b>\$(230,866)</b>	<b>\$104,589</b>	<b>\$8,849</b>	<b>\$3,955</b>	<b>\$12,325</b>	<b>\$(5,011)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Newberry Community Services District Recreation and Park	Newcastle - Rocklin - Gold Hill Cemetery District Cemetery	Newcastle Fire Protection District Fire Protection	Newcastle Lighting District Lighting and Lighting Maintenance	Newman Drainage District (Stanislaus) Drainage and Drainage Maintenance	Newville Cemetery District Cemetery	Nicolaus Cemetery District Cemetery	Niland County Service Area No. 1 (Imperial) Lighting and Lighting Maintenance	Niland Fire Protection District Fire Protection	Nipomo Community Services District Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$86,936	\$997,714	\$160,224	\$8,439	\$—	\$506	\$17,326	\$—	\$24,939	\$13,711
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	28,766	—	39,689	—	—	9,863	208,991	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,228	21	—	(4)	—	—	19	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	855	136,439	10,542	1,180	6,316	115	1,373	2,031	225	77
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	4	—	—	—
State	1,316	10,813	1,805	77	—	7	273	—	225	120
Other Governmental Agencies	—	—	37,248	—	—	—	—	—	—	—
Charges for Current Services	498	233,131	134,733	—	—	—	1,883	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,102	—	1,282	—	—	—	—	—	79,384	—
<b>Total Revenues</b>	<b>98,935</b>	<b>1,378,118</b>	<b>374,600</b>	<b>9,692</b>	<b>46,005</b>	<b>628</b>	<b>20,878</b>	<b>11,894</b>	<b>313,764</b>	<b>13,908</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	27,512	536,801	232,898	—	—	—	—	—	213,886	—
Services and Supplies	89,345	176,220	168,016	4,155	20,160	1,017	39,422	7,948	177,280	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	21,524	—	25,000	—	—	—	—	—
Interest Expense	—	—	4,425	—	14,069	—	—	—	—	—
Fixed Assets	7,258	158,745	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>124,115</b>	<b>871,766</b>	<b>426,863</b>	<b>4,155</b>	<b>59,229</b>	<b>1,017</b>	<b>39,422</b>	<b>7,948</b>	<b>391,166</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(25,180)</b>	<b>506,352</b>	<b>(52,263)</b>	<b>5,537</b>	<b>(13,224)</b>	<b>(389)</b>	<b>(18,544)</b>	<b>3,946</b>	<b>(77,402)</b>	<b>13,908</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	13,948
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(13,948)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(25,180)</b>	<b>\$506,352</b>	<b>\$(52,263)</b>	<b>\$5,537</b>	<b>\$(13,224)</b>	<b>\$(389)</b>	<b>\$(18,544)</b>	<b>\$3,946</b>	<b>\$(77,402)</b>	<b>\$(40)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Nipomo Community Services District	Nipomo Lighting District	No-Mans Land Fire Protection District	North Bay Cooperative Library District	North Bay Schools Insurance Authority	North Central Fire Protection District	North Central Fire Protection District	North Coast Emergency Medical Services District	North Coast Schools Insurance Group	North Coast Schools Medical Insurance Group
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Library Services	Self Insurance	Ambulance Service	Fire Protection	Health	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$31,507	\$6,071	\$—	\$—	\$652,769	\$5,526,783	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	35,865	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(61)	4	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	52,862	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	241	2,893	716	7,278	738,062	15,604	85,962	701	44,888	107,120
Rents, Concessions, and Royalties	—	—	—	—	32,599	55,982	4,800	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	267	6	—	—	9,021	76,802	205,488	—	—
Other Governmental Agencies	—	—	2	—	—	552	1,773	233,080	—	—
Charges for Current Services	18,904	1,863	—	591,287	—	(298)	—	15,812	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	17,403,494	—	—	—	6,041,311	29,909,786
Other Revenues	—	—	—	—	739	—	37,500	17,500	—	5,190
<b>Total Revenues</b>	<b>19,145</b>	<b>36,469</b>	<b>42,664</b>	<b>598,565</b>	<b>18,174,894</b>	<b>733,630</b>	<b>5,786,482</b>	<b>472,581</b>	<b>6,086,199</b>	<b>30,022,096</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	3,960	—	597,629	1,792,973	33,304	274,414	341,134	—	—
Services and Supplies	22,397	15,601	31,144	119,965	2,289,521	628,273	5,225,547	125,576	5,904,478	2,842,777
Self Insurance - Claims Paid	—	—	—	—	10,750,502	—	—	—	41,545	27,922,991
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	60,394	—	26,458	1,384	—	—
Other Expenditures	—	—	—	100,000	—	—	9,099,135	—	—	—
<b>Total Expenditures</b>	<b>22,397</b>	<b>19,561</b>	<b>31,144</b>	<b>817,594</b>	<b>14,893,390</b>	<b>661,577</b>	<b>14,625,554</b>	<b>468,094</b>	<b>5,946,023</b>	<b>30,765,768</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,252)</b>	<b>16,908</b>	<b>11,520</b>	<b>(219,029)</b>	<b>3,281,504</b>	<b>72,053</b>	<b>(8,839,072)</b>	<b>4,487</b>	<b>140,176</b>	<b>(743,672)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	4,000,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	62,593	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	5,314	—	—	—
Operating Transfers Out	—	—	—	—	—	5,314	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(5,314)</b>	<b>4,067,907</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,252)</b>	<b>\$16,908</b>	<b>\$11,520</b>	<b>\$(219,029)</b>	<b>\$3,281,504</b>	<b>\$66,739</b>	<b>\$(4,771,165)</b>	<b>\$4,487</b>	<b>\$140,176</b>	<b>\$(743,672)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	North Coast Unified Air Quality Management District Air Pollution Control	North County Cemetery District Cemetery	North County Dispatch Joint Powers Agency Governmental Services	North County Fire Protection District (Monterey) Fire Protection	North County Fire Protection District (San Diego) Fire Protection	North County Library Authority Library Services	North County Lighting District Lighting and Lighting Maintenance	North County Public Recreation District Recreation and Park	North Highlands Recreation and Park District Recreation and Park	North Humboldt Recreation and Park District Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$565,996	\$—	\$4,012,060	\$11,674,047	\$—	\$397,246	\$170,156	\$1,002,828	\$142,569
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	706,047	—	—	—	—
Prior Year and Penalties	—	—	—	236,530	—	—	(7)	10,245	—	—
Licenses, Permits, and Franchises	642,075	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	79,862	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	32,284	3,249	19,859	30,168	54,199	4,969	2,914	6	12,128	5,275
Rents, Concessions, and Royalties	—	19,320	—	—	—	—	—	49,158	122,018	—
<b>Intergovernmental</b>										
Federal	—	—	602,015	439,805	—	—	45	24,293	—	—
State	2,630,679	—	—	379,318	109,195	—	2,686	198,002	75,386	2,440
Other Governmental Agencies	—	83,256	219,269	—	45,295	—	—	—	—	—
Charges for Current Services	—	618,939	3,019,661	63,201	1,442,856	—	(1,141)	229,948	402,802	558,604
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	81,971	39,767	91,444	977,511	727,925	—	—	50,941	15,419	4,307
<b>Total Revenues</b>	<b>3,466,871</b>	<b>1,330,527</b>	<b>3,952,248</b>	<b>6,138,593</b>	<b>14,053,517</b>	<b>711,016</b>	<b>401,743</b>	<b>732,749</b>	<b>1,630,581</b>	<b>713,195</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,105,637	717,106	2,394,689	4,625,925	10,479,660	466,059	—	360,884	924,962	377,972
Services and Supplies	909,360	419,202	519,085	799,639	2,370,708	70,902	391,025	327,561	595,703	370,765
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	92,741	—	—	—	—	—	—	—	—
Fixed Assets	66,741	65,539	700,594	877,702	—	—	—	76,647	—	—
Other Expenditures	15,584	—	—	—	—	—	—	—	—	4,522
<b>Total Expenditures</b>	<b>2,097,322</b>	<b>1,294,588</b>	<b>3,614,368</b>	<b>6,303,266</b>	<b>12,850,368</b>	<b>536,961</b>	<b>391,025</b>	<b>765,092</b>	<b>1,520,665</b>	<b>753,259</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,369,549</b>	<b>35,939</b>	<b>337,880</b>	<b>(164,673)</b>	<b>1,203,149</b>	<b>174,055</b>	<b>10,718</b>	<b>(32,343)</b>	<b>109,916</b>	<b>(40,064)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	39,000	—	—	—
Operating Transfers In	—	—	—	—	409,916	1,989,522	—	—	—	—
Operating Transfers Out	—	—	—	—	—	2,190,855	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>409,916</b>	<b>(201,333)</b>	<b>(39,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,369,549</b>	<b>\$35,939</b>	<b>\$337,880</b>	<b>\$(164,673)</b>	<b>\$1,613,065</b>	<b>\$(27,278)</b>	<b>\$(28,282)</b>	<b>\$(32,343)</b>	<b>\$109,916</b>	<b>\$(40,064)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	North Kern Cemetery District	North Lake Tahoe Public Finance Authority	North McHenry #2 Lighting District	North McHenry Lighting District	North Oaks Lighting District	North Oaks Maintenance District (San Joaquin)	North of the River Recreation and Park District	North Orange County Liability and Property Self-Insurance Authority	North San Juan Fire Protection District	North Tahoe Fire Protection District
	Cemetery	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Self Insurance	Fire Protection	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$363,314	\$—	\$—	\$—	\$—	\$949	\$5,589,604	\$—	\$112,500	\$2,980,048
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	6,482	7,280	4,619	299,643	—	—	1,745,212
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	1	15,429	—	62	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	41,994	530,562	6	—	50	65	103,765	42,398	692	17,146
Rents, Concessions, and Royalties	—	785,000	—	—	—	—	62,894	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	177,949	—	—	644,081
State	4,118	—	—	—	—	12	595,040	—	23,401	30,665
Other Governmental Agencies	—	—	—	—	—	—	—	—	15,241	—
Charges for Current Services	305,179	—	—	—	—	—	2,693,978	—	—	1,220,683
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	3,051,599	—	—
Other Revenues	—	—	714	—	—	—	549,467	—	65,888	676,691
<b>Total Revenues</b>	<b>714,605</b>	<b>1,315,562</b>	<b>720</b>	<b>6,482</b>	<b>7,330</b>	<b>5,646</b>	<b>10,087,769</b>	<b>3,093,997</b>	<b>217,784</b>	<b>7,314,526</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	458,089	—	—	—	—	—	5,233,098	—	84,062	4,622,254
Services and Supplies	267,167	106	491	11,268	2,458	5,319	3,089,928	2,646,514	130,561	1,754,397
Self Insurance - Claims Paid	—	—	—	—	—	—	—	242,863	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	785,000	—	—	—	—	—	—	25,747	59,519
Interest Expense	—	530,455	—	—	—	—	—	—	4,907	19,402
Fixed Assets	—	—	—	—	—	—	1,385,529	—	21,845	29,633
Other Expenditures	—	—	—	2,315	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>725,256</b>	<b>1,315,561</b>	<b>491</b>	<b>13,583</b>	<b>2,458</b>	<b>5,319</b>	<b>9,708,555</b>	<b>2,889,377</b>	<b>267,122</b>	<b>6,485,205</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(10,651)</b>	<b>1</b>	<b>229</b>	<b>(7,101)</b>	<b>4,872</b>	<b>327</b>	<b>379,214</b>	<b>204,620</b>	<b>(49,338)</b>	<b>829,321</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	93,681
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>93,681</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(10,651)</b>	<b>\$1</b>	<b>\$229</b>	<b>\$(7,101)</b>	<b>\$4,872</b>	<b>\$327</b>	<b>\$379,214</b>	<b>\$204,620</b>	<b>\$(49,338)</b>	<b>\$923,002</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	North Tahoe Fire Protection District	North Tahoe Public Utility District	North Valley Schools Insurance Group	North West Kern Resource Conservation District	North Willows County Service Area (Glenn)	North Wilson Way Maintenance District (San Joaquin)	Northeast Stockton Maintenance District (San Joaquin)	Northeastern Joint Powers Authority	Northern California Cities Self Insurance Fund	Northern California Community College Pool
	Fire Protection	Recreation and Park	Self Insurance	Resource Conservation	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Self Insurance	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,277,164	\$503,611	\$—	\$—	\$12,922	\$5,905	\$21,240	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	747,948	—	—	—	24,448	5,105	23,976	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	617,044	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	6	23	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	7,348	965	8,595	3,305	455	200	221	18,281	2,424,358	15,248
Rents, Concessions, and Royalties	—	—	—	2,819	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	184,936	—	—	—	—	—	—	—	—	—
State	13,142	193,676	—	154,700	179	72	260	—	—	—
Other Governmental Agencies	—	15,000	—	—	—	—	—	—	—	—
Charges for Current Services	436,260	883,745	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	11,289,618	—	—	—	—	2,486,754	7,642,561	4,242,098
Other Revenues	421,260	—	6,122	5,525	—	—	—	—	357,947	—
<b>Total Revenues</b>	<b>3,705,102</b>	<b>1,596,997</b>	<b>11,304,335</b>	<b>166,349</b>	<b>38,004</b>	<b>11,288</b>	<b>45,720</b>	<b>2,505,035</b>	<b>10,424,866</b>	<b>4,257,346</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,980,967	541,008	—	134,326	—	—	—	—	—	128,358
Services and Supplies	1,076,885	1,192,202	327,278	31,272	67,784	9,717	62,460	149,749	4,086,516	4,067,326
Self Insurance - Claims Paid	—	—	10,966,505	—	—	—	—	2,419,851	3,682,522	6,855
<b>Debt Service</b>										
Retirement of Long-Term Debt	119,363	—	—	—	—	—	—	—	—	—
Interest Expense	55,749	—	—	—	—	—	—	—	—	—
Fixed Assets	12,699	186,063	—	—	—	—	—	—	—	—
Other Expenditures	35,122	5,377	—	—	—	—	—	3,536	2,025	—
<b>Total Expenditures</b>	<b>3,280,785</b>	<b>1,924,650</b>	<b>11,293,783</b>	<b>165,598</b>	<b>67,784</b>	<b>9,717</b>	<b>62,460</b>	<b>2,573,136</b>	<b>7,771,063</b>	<b>4,202,539</b>
<b>Revenues Over (Under) Expenditures</b>	<b>424,317</b>	<b>(327,653)</b>	<b>10,552</b>	<b>751</b>	<b>(29,780)</b>	<b>1,571</b>	<b>(16,740)</b>	<b>(68,101)</b>	<b>2,653,803</b>	<b>54,807</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	11,467	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	109,811	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	1,300	2,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(98,344)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,300)</b>	<b>(2,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$424,317</b>	<b>\$(425,997)</b>	<b>\$10,552</b>	<b>\$751</b>	<b>\$(29,780)</b>	<b>\$271</b>	<b>\$(18,740)</b>	<b>\$(68,101)</b>	<b>\$2,653,803</b>	<b>\$54,807</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Northern California Community Colleges Joint Powers Agency	Northern California Regional Liability Excess Fund	Northern California School Insurance Group	Northern California Special Districts Insurance Authority	Northern Orange County Self-Funded Workers Compensation Agency Self Insurance	Northern Salinas Valley Mosquito Abatement District	Northern Sierra Air Quality Management District	Northern Sonoma County Air Pollution Control District	NorthNet Library System	Northshore Fire Protection District
	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Pest Control	Air Pollution Control	Air Pollution Control	Library Services	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$901,535	\$—	\$96,812	\$—	\$651,648
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	58,774	—	(11)	—	4,768
Licenses, Permits, and Franchises	—	—	—	—	—	—	134,034	940,908	—	8,624
Fines, Forfeits, and Penalties	—	—	—	—	—	—	300	1,200	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	151,664	1,257,136	83,555	93,648	6,090	26,723	6,130	28,798	5,405	13,295
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	900
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	5,726	1,373,779	569,345	634,999	12,452
Other Governmental Agencies	—	—	—	—	—	5,656	—	—	—	28,834
Charges for Current Services	475,436	—	—	—	—	374,804	—	240,021	1,143,488	1,006,108
Self Insurance Contributions and Claim Adjustments	4,889,862	36,728,094	6,884,527	1,774,272	6,333,920	—	—	—	—	—
Other Revenues	—	150,503	174,700	111,942	—	35,371	23,345	28	300,000	6,006
<b>Total Revenues</b>	<b>5,516,962</b>	<b>38,135,733</b>	<b>7,142,782</b>	<b>1,979,862</b>	<b>6,340,010</b>	<b>1,408,589</b>	<b>1,537,588</b>	<b>1,877,101</b>	<b>2,083,892</b>	<b>1,732,635</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	137,726	—	1,427,324	674,171	793,943	—	1,319,027
Services and Supplies	284,436	17,800,238	4,565,048	604,209	6,200,617	362,750	150,378	837,079	1,705,574	489,999
Self Insurance - Claims Paid	618,853	11,888,231	2,563,558	1,094,586	102,551	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	45,468
Interest Expense	—	—	—	—	—	—	—	—	—	4,727
Fixed Assets	—	—	—	10,564	—	3,303	20,298	64,548	—	85,128
Other Expenditures	6,521,566	1,934,754	—	—	—	—	1,100,711	—	—	92,323
<b>Total Expenditures</b>	<b>7,424,855</b>	<b>31,623,223</b>	<b>7,128,606</b>	<b>1,847,085</b>	<b>6,303,168</b>	<b>1,793,377</b>	<b>1,945,558</b>	<b>1,695,570</b>	<b>1,705,574</b>	<b>2,036,672</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,907,893)</b>	<b>6,512,510</b>	<b>14,176</b>	<b>132,777</b>	<b>36,842</b>	<b>(384,788)</b>	<b>(407,970)</b>	<b>181,531</b>	<b>378,318</b>	<b>(304,037)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	777,738	—	100,740
Operating Transfers Out	—	—	—	—	—	—	—	777,738	—	100,740
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,907,893)</b>	<b>\$6,512,510</b>	<b>\$14,176</b>	<b>\$132,777</b>	<b>\$36,842</b>	<b>\$(384,788)</b>	<b>\$(407,970)</b>	<b>\$181,531</b>	<b>\$378,318</b>	<b>\$(304,037)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Northstar Community Services District	Northwest Lassen Fire Protection District	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Noyo Lighting District	Number 10006 Maintenance District (Los Angeles)	Number 10032 Maintenance District (Los Angeles)	Number 10038 Maintenance District (Los Angeles)	Number 10045 Maintenance District (Los Angeles)	Number 10049 Maintenance District (Los Angeles)
	Fire Protection	Fire Protection	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,145,694	\$—	\$1,585,006	\$15,698,006	\$1,074	\$726,013	\$315,766	\$195,712	\$447,193	\$7,007
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	97,317	10,271	320,592	4,040,546	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(2,067)	—	3,454	15,567	—	(9,739)	(3,058)	(2,463)	(6,633)	1,708
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	8,067	3,737	2,074	5,318	36
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,792	96	79,065	152,547	—	25,482	21,483	15,662	33,883	522
Rents, Concessions, and Royalties	—	—	—	15,000	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	42,526	—	22,114	97,428	33	6,392	2,758	1,676	3,934	38
Other Governmental Agencies	—	—	90,999	241,849	—	198,000	—	118,000	232,000	14,545
Charges for Current Services	563,318	—	104,836	2,305,350	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,684,089	500	13,169	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>14,557,669</b>	<b>10,867</b>	<b>2,219,235</b>	<b>22,566,293</b>	<b>1,107</b>	<b>954,215</b>	<b>340,686</b>	<b>330,661</b>	<b>715,695</b>	<b>23,856</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	4,093,850	—	1,588,445	19,005,290	—	—	—	—	—	—
Services and Supplies	507,205	3,129	716,578	2,710,827	3,629	856,757	334,519	219,511	685,657	79,247
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	266,195	—	—	—	—	—	—
Interest Expense	—	—	—	137,946	—	—	—	—	—	—
Fixed Assets	8,982,239	—	79,591	156,432	—	—	—	—	—	—
Other Expenditures	—	5,076	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>13,583,294</b>	<b>8,205</b>	<b>2,384,614</b>	<b>22,276,690</b>	<b>3,629</b>	<b>856,757</b>	<b>334,519</b>	<b>219,511</b>	<b>685,657</b>	<b>79,247</b>
<b>Revenues Over (Under) Expenditures</b>	<b>974,375</b>	<b>2,662</b>	<b>(165,379)</b>	<b>289,603</b>	<b>(2,522)</b>	<b>97,458</b>	<b>6,167</b>	<b>111,150</b>	<b>30,038</b>	<b>(55,391)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	300,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(300,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$674,375</b>	<b>\$2,662</b>	<b>\$(165,379)</b>	<b>\$289,603</b>	<b>\$(2,522)</b>	<b>\$97,458</b>	<b>\$6,167</b>	<b>\$111,150</b>	<b>\$30,038</b>	<b>\$(55,391)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Number 10066 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 10075 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 10076 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1472 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1575 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1616 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1687 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1697 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1744 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 1866 Maintenance District (Los Angeles) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$410,015	\$65,906	\$—	\$242,896	\$258,630	\$270,524	\$11,871,710	\$896,458	\$603,381	\$170,553
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(6,591)	(800)	—	(3,255)	(3,352)	(11,613)	(157,226)	(2,291)	(6,955)	699
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	5,883	710	—	2,809	2,720	1,111	128,271	9,509	6,708	1,820
<b>Revenue From Use of Money and Property</b>										
Interest Income	15,002	4,751	62	6,868	18,884	70,409	308,973	25,689	94,197	10,523
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,615	579	—	2,117	2,263	2,224	103,320	7,801	5,156	1,351
Other Governmental Agencies	216,000	—	206,380	—	—	4,833,960	1,192,000	20,000	—	42,000
Charges for Current Services	—	—	—	—	—	500	30,247	(3,484)	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	205,000	—	—	—
<b>Total Revenues</b>	<b>643,924</b>	<b>71,146</b>	<b>206,442</b>	<b>251,435</b>	<b>279,145</b>	<b>5,167,115</b>	<b>13,682,295</b>	<b>953,682</b>	<b>702,487</b>	<b>226,946</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	591,350	43,104	207,515	198,366	118,288	2,365,333	13,331,271	1,252,776	418,698	204,001
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>591,350</b>	<b>43,104</b>	<b>207,515</b>	<b>198,366</b>	<b>118,288</b>	<b>2,365,333</b>	<b>13,331,271</b>	<b>1,252,776</b>	<b>418,698</b>	<b>204,001</b>
<b>Revenues Over (Under) Expenditures</b>	<b>52,574</b>	<b>28,042</b>	<b>(1,073)</b>	<b>53,069</b>	<b>160,857</b>	<b>2,801,782</b>	<b>351,024</b>	<b>(299,094)</b>	<b>283,789</b>	<b>22,945</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$52,574</b>	<b>\$28,042</b>	<b>\$(1,073)</b>	<b>\$53,069</b>	<b>\$160,857</b>	<b>\$2,801,782</b>	<b>\$351,024</b>	<b>\$(299,094)</b>	<b>\$283,789</b>	<b>\$22,945</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Oak Grove Cemetery District (Fresno) Cemetery	Oak Grove Cemetery District (Tuolumne) Cemetery	Oak Hill Cemetery District Cemetery	Oak Knoll Lighting District Lighting and Lighting Maintenance	Oakdale Fire Protection District Fire Protection	Oakland-Alameda County Coliseum Authority Financing or Constructing Facilities	Occidental Community Services District Fire Protection	Occidental Community Services District Lighting and Lighting Maintenance	Oceano Community Services District Fire Protection	Ocotillo Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$60,609	\$8,672	\$165,146	\$8,511	\$372,506	\$—	\$191,823	\$18,057	\$704,437	\$36
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,176,154	—	118,839	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	103	5	(19)	—	870	—	3,482	(2)	(950)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	21,951	828	6,269	—	(3,619)	2,478,614	2,806	321	4,972	—
Rents, Concessions, and Royalties	—	—	—	—	—	13,634,223	—	—	—	—
<b>Intergovernmental</b>										
Federal	666	—	—	—	214	—	—	—	—	—
State	834	126	1,122	97	6,348	—	3,356	176	6,831	—
Other Governmental Agencies	—	—	—	17	220	20,126,000	3,736	—	—	—
Charges for Current Services	47,572	1,050	226,721	—	(77,692)	—	—	—	12,638	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	464	—	6,361	2,223,724	—	(286)	3,327	—
<b>Total Revenues</b>	<b>131,735</b>	<b>10,681</b>	<b>399,703</b>	<b>8,625</b>	<b>1,481,362</b>	<b>38,462,561</b>	<b>324,042</b>	<b>18,266</b>	<b>731,255</b>	<b>36</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	118,936	—	230,284	—	1,246,035	—	4,521	—	—	—
Services and Supplies	80,156	8,489	83,532	4,071	167,595	9,308,367	115,950	15,122	755,617	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	64,029	—	78,808	—	—	—
Interest Expense	—	—	—	—	4,780	362,089	—	—	—	—
Fixed Assets	—	—	9,244	—	—	—	—	—	85,617	—
Other Expenditures	—	—	—	—	—	16,445,524	—	—	—	—
<b>Total Expenditures</b>	<b>199,092</b>	<b>8,489</b>	<b>323,060</b>	<b>4,071</b>	<b>1,482,439</b>	<b>26,115,980</b>	<b>199,279</b>	<b>15,122</b>	<b>841,234</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(67,357)</b>	<b>2,192</b>	<b>76,643</b>	<b>4,554</b>	<b>(1,077)</b>	<b>12,346,581</b>	<b>124,763</b>	<b>3,144</b>	<b>(109,979)</b>	<b>36</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	3,577,333	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	3,577,333	—	—	—	—
Operating Transfers In	—	—	—	—	—	1,431,636	—	—	—	—
Operating Transfers Out	—	—	—	—	—	12,843,523	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(11,411,887)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(67,357)</b>	<b>\$2,192</b>	<b>\$76,643</b>	<b>\$4,554</b>	<b>\$(1,077)</b>	<b>\$934,694</b>	<b>\$124,763</b>	<b>\$3,144</b>	<b>\$(109,979)</b>	<b>\$36</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ojai Water Conservation District	Olancha Community Services District	Olivehurst Public Utility District	Olivehurst Public Utility District	Olympic Tract Lighting District	Opal Cliffs Recreation and Park District	Ophir Hill Fire Protection District	Orange County Cemetery District	Orange County Fire Authority	Orange County Fire Authority
	Flood Control and Water Conservation	Fire Protection	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Cemetery	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$6,615	\$140,659	\$446,795	\$117,950	\$2,651	\$2,252	\$337,710	\$1,462,868	\$—	\$177,295,128
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	94	—	188,928	—	11,333	—	186,327	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	541,404	—	—	—	—	—	—
Prior Year and Penalties	49	10,121	—	—	6	15	141	19,648	—	196,625
Licenses, Permits, and Franchises	—	—	7,457	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	17,885
<b>Revenue From Use of Money and Property</b>										
Interest Income	315	294	168	202,954	74	129	2,771	640,898	—	1,227,109
Rents, Concessions, and Royalties	—	—	—	1,800	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	1	—	—	—	—	3,673,122
State	70	977	65,809	28,354	45	20	3,488	12,502	—	8,255,065
Other Governmental Agencies	—	37,837	—	—	1,331	67	168,078	—	—	3,583,377
Charges for Current Services	—	38,800	—	24,922	—	52,204	6,900	1,920,213	3,739,554	50,560,152
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	12,995	17,954	236	—	—	6,835	54,738	1,007,416	2,007,864
<b>Total Revenues</b>	<b>7,143</b>	<b>241,683</b>	<b>727,111</b>	<b>917,620</b>	<b>15,441</b>	<b>54,687</b>	<b>712,250</b>	<b>4,110,867</b>	<b>4,746,970</b>	<b>246,816,327</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	33,348	520,899	279,242	—	—	565,326	1,666,994	—	206,817,839
Services and Supplies	10,139	173,880	167,462	304,103	14,550	51,345	122,701	963,502	—	28,520,801
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	27,882	—	—	—	—	—	—	—	6,330,586
Interest Expense	—	4,536	—	—	—	—	—	—	—	1,320,308
Fixed Assets	—	9,781	—	1,830,591	—	—	131,850	483,482	—	7,389,570
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>10,139</b>	<b>249,427</b>	<b>688,361</b>	<b>2,413,936</b>	<b>14,550</b>	<b>51,345</b>	<b>819,877</b>	<b>3,113,978</b>	<b>—</b>	<b>250,379,104</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,996)</b>	<b>(7,744)</b>	<b>38,750</b>	<b>(1,496,316)</b>	<b>891</b>	<b>3,342</b>	<b>(107,627)</b>	<b>996,889</b>	<b>4,746,970</b>	<b>(3,562,777)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	13,637,772
Operating Transfers Out	—	—	—	—	—	—	25,000	—	4,746,970	10,228,399
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(25,000)</b>	<b>—</b>	<b>(4,746,970)</b>	<b>3,409,373</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,996)</b>	<b>\$(7,744)</b>	<b>\$38,750</b>	<b>\$(1,496,316)</b>	<b>\$891</b>	<b>\$3,342</b>	<b>\$(132,627)</b>	<b>\$996,889</b>	<b>\$—</b>	<b>\$(153,404)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Orange County Flood Control District  Flood Control and Water Conservation	Orange County Fringe Benefit Joint Powers Agreement Self Insurance	Orange County Vector Control District Pest Control	Orange Cove Fire Protection District Fire Protection	Orange Cove Police Protection District Police Protection and Personal Safety	Orangevale Recreation and Park District Recreation and Park	Orcutt Fire Protection District Fire Protection	Ord Bend Community Services District Recreation and Park	Ord Fire Protection District Fire Protection	Orestimba Creek Flood Control District Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$66,186,610	\$—	\$3,950,252	\$180,716	\$42,333	\$1,066,261	\$—	\$15,189	\$7,894	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	5,657,624	—	—	5,668	—	—	8,603	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	482,520	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	192,853	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,167,001	1,046	44,809	3,352	2,578	15,080	—	723	507	148
Rents, Concessions, and Royalties	1,004,667	—	34,327	—	—	109,281	—	—	—	—
<b>Intergovernmental</b>										
Federal	1,500,733	—	—	—	—	—	—	—	—	—
State	5,602,650	—	36,561	3,271	1,058	14,631	—	213	709	—
Other Governmental Agencies	4,468,773	—	43,074	—	—	—	—	—	—	—
Charges for Current Services	12,256,525	—	—	—	—	372,626	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	3,275,664	—	—	—	—	—	—	—	—
Other Revenues	1,327,214	—	343,812	70,696	—	5,046	—	1,427	624	14
<b>Total Revenues</b>	<b>95,189,546</b>	<b>3,276,710</b>	<b>10,110,459</b>	<b>258,035</b>	<b>45,969</b>	<b>1,588,593</b>	<b>—</b>	<b>17,552</b>	<b>18,337</b>	<b>162</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	22,004,717	—	7,435,637	99,137	—	1,276,852	—	—	4,915	—
Services and Supplies	37,059,052	309,262	2,459,616	109,395	18,242	663,830	—	8,678	7,801	2,298
Self Insurance - Claims Paid	—	3,018,720	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	40,989	—	—	—	—
Interest Expense	—	—	—	—	—	35,867	—	—	—	—
Fixed Assets	23,845,096	—	—	—	—	113,663	—	—	—	—
Other Expenditures	4,311,353	122,171	—	—	120,948	—	—	—	—	200
<b>Total Expenditures</b>	<b>87,220,218</b>	<b>3,450,153</b>	<b>9,895,253</b>	<b>208,532</b>	<b>139,190</b>	<b>2,131,201</b>	<b>—</b>	<b>8,678</b>	<b>12,716</b>	<b>2,498</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,969,328</b>	<b>(173,443)</b>	<b>215,206</b>	<b>49,503</b>	<b>(93,221)</b>	<b>(542,608)</b>	<b>—</b>	<b>8,874</b>	<b>5,621</b>	<b>(2,336)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	1,819,388	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	279,666	—	—	—
Operating Transfers In	—	—	—	—	—	142,526	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>1,819,388</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>142,526</b>	<b>(279,666)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,788,716</b>	<b>\$(173,443)</b>	<b>\$215,206</b>	<b>\$49,503</b>	<b>\$(93,221)</b>	<b>\$(400,082)</b>	<b>\$(279,666)</b>	<b>\$8,874</b>	<b>\$5,621</b>	<b>\$(2,336)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Organization of Self-Insured Schools	Orick Community Services District	Orland Cemetery District	Orland Fire Protection District	Oro Maintenance District (San Joaquin)	Orosi Memorial District	Orosi Public Utility District	Oroville Cemetery District	Oroville Mosquito Abatement District	Owl Creek Flood Control and Water Conservation District
	Self Insurance	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Memorial	Lighting and Lighting Maintenance	Cemetery	Pest Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$34,958	\$215,280	\$60,507	\$14,778	\$34,187	\$—	\$184,924	\$80,249	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	51,121	19,141	—	—	—	80,974	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	183	—	—	17	68	—	463	304	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	55,288	2,324	8,765	4,987	354	1,050	—	3,390	3,309	1
Rents, Concessions, and Royalties	—	3,525	—	—	—	35,015	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	632	3,124	5,119	184	495	—	2,863	1,253	—
Other Governmental Agencies	—	—	3	—	—	10,973	—	(526)	—	—
Charges for Current Services	—	—	153,764	—	—	—	40,119	210,447	1,102	—
Self Insurance Contributions and Claim Adjustments	4,925,911	—	—	—	—	—	—	—	—	—
Other Revenues	158,934	10,973	—	—	—	672	2,657	117,830	—	—
<b>Total Revenues</b>	<b>5,140,133</b>	<b>52,595</b>	<b>380,936</b>	<b>121,734</b>	<b>34,474</b>	<b>82,460</b>	<b>42,776</b>	<b>519,391</b>	<b>167,191</b>	<b>1</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	216,391	—	—	33,354	3,691	432,639	96,412	—
Services and Supplies	—	33,641	87,823	48,515	32,647	41,817	23,372	121,029	48,999	—
Self Insurance - Claims Paid	4,954,306	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	25,231	—	12,783	15,507	—
Other Expenditures	—	—	—	—	—	—	188	6,563	—	—
<b>Total Expenditures</b>	<b>4,954,306</b>	<b>33,641</b>	<b>304,214</b>	<b>48,515</b>	<b>32,647</b>	<b>100,402</b>	<b>27,251</b>	<b>573,014</b>	<b>160,918</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>185,827</b>	<b>18,954</b>	<b>76,722</b>	<b>73,219</b>	<b>1,827</b>	<b>(17,942)</b>	<b>15,525</b>	<b>(53,623)</b>	<b>6,273</b>	<b>1</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	11,604	167	—
Other Financing (Uses)	—	—	—	—	—	—	—	8,558	3,500	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	2,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,000)</b>	<b>—</b>	<b>—</b>	<b>3,046</b>	<b>(3,333)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$185,827</b>	<b>\$18,954</b>	<b>\$76,722</b>	<b>\$73,219</b>	<b>\$(173)</b>	<b>\$(17,942)</b>	<b>\$15,525</b>	<b>\$(50,577)</b>	<b>\$2,940</b>	<b>\$1</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Oxnard Drainage District No. 1 (Ventura)	Oxnard Drainage District No. 2 (Ventura)	Pacheco Storm Water District (San Benito)	Pacific Fruitridge Fire Protection District	Pacific Library Partnership	Pacific Manor Maintenance District (Humboldt)	Pacific View Lighting District	Padre Dam Municipal Water District	Pajaro Storm Drain Maintenance District (Santa Cruz)	Pajaro Valley Cemetery District
	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Flood Control and Water Conservation	Fire Protection	Library Services	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$15,278	\$—	\$305	\$2,248,417	\$—	\$769	\$422	\$—	\$819,215	\$534,566
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	30,128	151,251	—	—	—	398	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	117,468	—	14	—	—	1,500	6,864
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,737	10,166	378	13,982	3,564	37	45	22,302	10,659	7,042
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	29	14
<b>Intergovernmental</b>										
Federal	—	—	—	—	629,977	—	—	—	—	—
State	152	—	2	35,508	525,381	13	4	—	6,977	4,705
Other Governmental Agencies	—	5,000	—	—	2,000	—	—	—	737	364
Charges for Current Services	—	—	—	—	640,417	—	—	3,830,319	—	127,085
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	427,331	685,509	—	—	—	—	120,150
<b>Total Revenues</b>	<b>48,295</b>	<b>166,417</b>	<b>685</b>	<b>2,842,706</b>	<b>2,486,848</b>	<b>1,231</b>	<b>471</b>	<b>3,852,621</b>	<b>839,117</b>	<b>800,790</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	134,376	6,402	—	—	1,343,885	—	515,301
Services and Supplies	23,632	194,404	—	3,146,093	1,650,590	902	321	1,477,494	766,335	104,128
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	240,000	—	—
Interest Expense	—	—	—	—	—	—	—	227,921	—	—
Fixed Assets	—	—	—	—	—	—	—	49,518	—	37,065
Other Expenditures	—	—	—	19,469	848,509	—	—	588,314	400,000	5,345
<b>Total Expenditures</b>	<b>23,632</b>	<b>194,404</b>	<b>—</b>	<b>3,299,938</b>	<b>2,505,501</b>	<b>902</b>	<b>321</b>	<b>3,927,132</b>	<b>1,166,335</b>	<b>661,839</b>
<b>Revenues Over (Under) Expenditures</b>	<b>24,663</b>	<b>(27,987)</b>	<b>685</b>	<b>(457,232)</b>	<b>(18,653)</b>	<b>329</b>	<b>150</b>	<b>(74,511)</b>	<b>(327,218)</b>	<b>138,951</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	72,528	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	49,518	—	—
Operating Transfers Out	—	—	—	—	—	—	—	287,535	—	250,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(165,489)</b>	<b>—</b>	<b>(250,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$24,663</b>	<b>\$(27,987)</b>	<b>\$685</b>	<b>\$(457,232)</b>	<b>\$(18,653)</b>	<b>\$329</b>	<b>\$150</b>	<b>\$(240,000)</b>	<b>\$(327,218)</b>	<b>\$(111,049)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Pajaro Valley Fire Protection Service	Pajaro Valley Water Management Agency	Pajaro/Sunny Mesa Community Services District	Pajaro/Sunny Mesa Community Services District	Palm Springs Cemetery District	Palm Springs Desert Resort Communities Convention and Visitors Authority Governmental Services	Palo Verde Cemetery District	Palo Verde Valley Library District	Palos Verdes Library District	Panoche Drainage District (Fresno)
	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Governmental Services	Cemetery	Library Services	Library Services	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,163,519	\$—	\$25,337	\$—	\$205,902	\$—	\$58,394	\$172,942	\$5,742,565	\$75,194
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	140,792	4,400,745	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,158	—	—	—	10,621	—	765	2,512	61,352	—
Licenses, Permits, and Franchises	—	—	—	—	237,663	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	2,634	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,441	23,580	4,113	—	123,859	13,292	2,204	7,103	61,258	46,694
Rents, Concessions, and Royalties	—	—	—	—	55,620	16,326	3,420	—	19,029	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	5,917,231
State	10,739	10,790,698	62	—	7,848	—	765	17,334	50,168	24
Other Governmental Agencies	—	—	—	—	174,130	7,752,712	19,600	46,514	—	—
Charges for Current Services	523,176	659,844	65,711	52,828	408,000	1,712,106	119,563	3,899	364,677	1,336,169
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,766	11,377	—	—	—	—	11,657	1,398	290,000	948,812
<b>Total Revenues</b>	<b>1,856,591</b>	<b>15,886,244</b>	<b>95,223</b>	<b>52,828</b>	<b>1,223,643</b>	<b>9,494,436</b>	<b>216,368</b>	<b>254,336</b>	<b>6,589,049</b>	<b>8,324,124</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,162	1,061,124	—	—	445,574	3,953,440	26,128	160,446	4,437,318	—
Services and Supplies	1,597,746	7,243,892	39,946	37,033	480,980	3,413,453	98,712	109,699	1,789,101	3,183,438
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	42,958	—	—	—	—	214,022	15,000	—	—	219,516
Interest Expense	23,810	—	—	—	—	136,232	34,375	—	—	61,479
Fixed Assets	259	—	—	—	125,601	—	—	14,893	—	—
Other Expenditures	2,433	—	514	—	—	—	—	—	76,757	2,350,398
<b>Total Expenditures</b>	<b>1,668,368</b>	<b>8,305,016</b>	<b>40,460</b>	<b>37,033</b>	<b>1,052,155</b>	<b>7,717,147</b>	<b>174,215</b>	<b>285,038</b>	<b>6,303,176</b>	<b>5,814,831</b>
<b>Revenues Over (Under) Expenditures</b>	<b>188,223</b>	<b>7,581,228</b>	<b>54,763</b>	<b>15,795</b>	<b>171,488</b>	<b>1,777,289</b>	<b>42,153</b>	<b>(30,702)</b>	<b>285,873</b>	<b>2,509,293</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	62,000	8,921,738	—	—	—	—	—	—	31,599	—
<b>Total Other Financing Sources (Uses)</b>	<b>(62,000)</b>	<b>(8,921,738)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(31,599)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$126,223</b>	<b>\$(1,340,510)</b>	<b>\$54,763</b>	<b>\$15,795</b>	<b>\$171,488</b>	<b>\$1,777,289</b>	<b>\$42,153</b>	<b>\$(30,702)</b>	<b>\$254,274</b>	<b>\$2,509,293</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Panoche Resource Conservation District	Paradise Cemetery District	Paradise Estates Permanent Road Division	Paradise Fire Protection District	Paradise Recreation and Park District	Parking Authority of the City of Oakdale	Parking Authority of the City of Santa Monica	Parlier Cemetery District	Pasadena Glen Community Services District	Paskenta Cemetery District
	Resource Conservation	Cemetery	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Parking	Parking	Cemetery	Streets and Roads - Construction and Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$193,093	\$32,687	\$10,129	\$1,300,657	\$—	\$—	\$38,322	\$—	\$12,138
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	30,155	—	—	—	—	—	18,596	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	71	—	1,727	—	—	448	1,000	294
Licenses, Permits, and Franchises	—	—	—	1,256	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	23,788	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	23	8,887	1,097	3,913	30,626	150	208,736	7,960	243	566
Rents, Concessions, and Royalties	—	5,400	—	—	1,992	—	962,200	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	4
State	—	3,173	2,480	—	1,097,720	—	—	1,307	—	4,159
Other Governmental Agencies	—	—	—	8,386	—	—	3,669,567	4,626	—	—
Charges for Current Services	—	216,768	—	—	310,432	8,623	—	126,350	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,155	—	540	247,222	—	299,366	—	—	—
<b>Total Revenues</b>	<b>23</b>	<b>428,476</b>	<b>66,490</b>	<b>24,224</b>	<b>2,990,376</b>	<b>32,561</b>	<b>5,139,869</b>	<b>179,013</b>	<b>19,839</b>	<b>17,161</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	285,039	—	—	994,406	—	990	95,407	—	6,266
Services and Supplies	—	87,880	57,683	3,776	416,086	52,039	531,104	64,720	5,861	7,075
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	810,000	2,533	—	—
Interest Expense	—	—	—	—	—	—	299,366	647	—	—
Fixed Assets	—	49,983	—	—	1,720,752	—	—	—	—	—
Other Expenditures	—	7,987	—	8,220	27,511	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>430,889</b>	<b>57,683</b>	<b>11,996</b>	<b>3,158,755</b>	<b>52,039</b>	<b>1,641,460</b>	<b>163,307</b>	<b>5,861</b>	<b>13,341</b>
<b>Revenues Over (Under) Expenditures</b>	<b>23</b>	<b>(2,413)</b>	<b>8,807</b>	<b>12,228</b>	<b>(168,379)</b>	<b>(19,478)</b>	<b>3,498,409</b>	<b>15,706</b>	<b>13,978</b>	<b>3,820</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	142,501	—	5,717,715	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(142,501)</b>	<b>—</b>	<b>(5,717,715)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$23</b>	<b>\$(2,413)</b>	<b>\$8,807</b>	<b>\$12,228</b>	<b>\$(310,880)</b>	<b>\$(19,478)</b>	<b>\$(2,219,306)</b>	<b>\$15,706</b>	<b>\$13,978</b>	<b>\$3,820</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Paso Robles Cemetery District	Patrick Creek Community Services District	Patterson Cemetery District	Patterson Gateway Lighting District	Pauma Valley Community Services District	Peach Blossom Estates Street Lighting District	Peaks Pike Permanent Road Division District	Peardale-Chicago Park Fire Protection District	Pebble Beach Community Services District	Peninsula Fire Protection District
	Cemetery	Streets and Roads - Construction and Maintenance	Cemetery	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$394,253	\$1,969	\$98,956	\$—	\$59,072	\$—	\$3,605	\$177,038	\$7,780,682	\$485,861
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,500	—	4,688	—	1,127	—	103,328	192,511	626,266
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(754)	37	264	—	—	—	—	106	342,584	443
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	81,802	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	65,673	901	5,989	—	1,860	—	118	1,086	35,580	14,246
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	4,800
<b>Intergovernmental</b>										
Federal	—	—	444	—	—	—	—	—	—	19,321
State	3,398	37	1,687	—	896	—	37	17,502	47,963	4,259
Other Governmental Agencies	—	—	1,144	—	12,594	—	—	—	—	—
Charges for Current Services	235,587	—	161,761	—	815,243	—	—	—	—	67,612
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	16,987	—	3,400	—	—	—	—	195,925	177,692	134,691
<b>Total Revenues</b>	<b>715,144</b>	<b>7,444</b>	<b>273,645</b>	<b>4,688</b>	<b>889,665</b>	<b>1,127</b>	<b>3,760</b>	<b>494,985</b>	<b>8,658,814</b>	<b>1,357,499</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	831	—	133,210	—	420,600	—	—	312,773	1,140,401	1,055,608
Services and Supplies	564,533	1,960	150,874	10,521	361,814	543	4,999	114,530	4,906,619	214,513
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	600	—	26,599	—	18,015	—	—	10,460	—	50,459
Other Expenditures	—	—	—	—	—	14	—	—	—	40,555
<b>Total Expenditures</b>	<b>565,964</b>	<b>1,960</b>	<b>310,683</b>	<b>10,521</b>	<b>800,429</b>	<b>557</b>	<b>4,999</b>	<b>437,763</b>	<b>6,047,020</b>	<b>1,361,135</b>
<b>Revenues Over (Under) Expenditures</b>	<b>149,180</b>	<b>5,484</b>	<b>(37,038)</b>	<b>(5,833)</b>	<b>89,236</b>	<b>570</b>	<b>(1,239)</b>	<b>57,222</b>	<b>2,611,794</b>	<b>(3,636)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	30,454	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	140,000	2,572,825	—
<b>Total Other Financing Sources (Uses)</b>	<b>(30,454)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(140,000)</b>	<b>(2,572,825)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$118,726</b>	<b>\$5,484</b>	<b>\$(37,038)</b>	<b>\$(5,833)</b>	<b>\$89,236</b>	<b>\$570</b>	<b>\$(1,239)</b>	<b>\$(82,778)</b>	<b>\$38,969</b>	<b>\$(3,636)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Peninsula Health Care District	Peninsula Library System District	Peninsula Water Agency	Penn Valley Fire Protection District	Penn Valley Fire Protection District	Penngrove Lighting District	Penryn Fire Protection District	Penryn Lighting District	Peoria Cemetery District	Perimeter Road Permanent Road Division
	Health	Library Services	Local and Regional Planning or Development	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,352,091	\$—	\$—	\$—	\$388,148	\$25,799	\$277,259	\$6,782	\$27,736	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	277,955	405,793	—	—	—	—	51,947
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10,996	—	—	—	—	(3)	—	(3)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	331,522	18,412	8	—	9,315	2,061	10,396	1,142	2,623	373
Rents, Concessions, and Royalties	1,917,118	300,031	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	2,241,118	—	—	—	—	—	—	—	—
State	29,249	—	—	—	124,712	265	2,873	67	545	—
Other Governmental Agencies	—	1,246,923	—	—	—	—	78,141	—	—	—
Charges for Current Services	—	1,555,580	—	320,004	—	—	94,923	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	64,972	751,369	—	—	42,778	—	8,262	—	—	(71)
<b>Total Revenues</b>	<b>6,705,948</b>	<b>6,113,433</b>	<b>8</b>	<b>597,959</b>	<b>970,746</b>	<b>28,122</b>	<b>471,854</b>	<b>7,988</b>	<b>30,904</b>	<b>52,249</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	308,105	2,158,582	—	1,011,826	286,669	—	337,715	—	—	—
Services and Supplies	438,005	2,246,476	—	273,193	77,054	106,000	136,031	2,881	27,242	38,006
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	79,345	—	—	—	—	14,548	—	—	—
Interest Expense	—	202,550	—	—	—	—	9,696	—	—	—
Fixed Assets	—	39,584	—	—	56,133	—	—	—	—	—
Other Expenditures	1,976,261	1,211,901	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,722,371</b>	<b>5,938,438</b>	<b>—</b>	<b>1,285,019</b>	<b>419,856</b>	<b>106,000</b>	<b>497,990</b>	<b>2,881</b>	<b>27,242</b>	<b>38,006</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,983,577</b>	<b>174,995</b>	<b>8</b>	<b>(687,060)</b>	<b>550,890</b>	<b>(77,878)</b>	<b>(26,136)</b>	<b>5,107</b>	<b>3,662</b>	<b>14,243</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,983,577</b>	<b>\$174,995</b>	<b>\$8</b>	<b>\$(687,060)</b>	<b>\$550,890</b>	<b>\$(77,878)</b>	<b>\$(26,136)</b>	<b>\$5,107</b>	<b>\$3,662</b>	<b>\$14,243</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Permanent Road Division District No. 1323	Permanent Road Division G-1	Permanent Road Division No. 1001	Permanent Road Division No. 1002	Permanent Road Division No. 1003	Permanent Road Division No. 1004	Permanent Road Division No. 1005	Permanent Road Division No. 1007	Permanent Road Division No. 1008	Permanent Road Division No. 1009
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$933	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	19	69	140	99	85	(58)	465	495	228	8
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	17	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	99,196	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	4,763	4,514	(864)	8,358	—	2,852	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>970</b>	<b>99,265</b>	<b>140</b>	<b>4,862</b>	<b>4,599</b>	<b>(922)</b>	<b>8,823</b>	<b>495</b>	<b>3,080</b>	<b>8</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	660	—	—	3,099	3,583	1,582	4,211	—	3,661	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	61,251	—	—	—	—	—	—	—	—
Interest Expense	—	38,149	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>660</b>	<b>99,400</b>	<b>—</b>	<b>3,099</b>	<b>3,583</b>	<b>1,582</b>	<b>4,211</b>	<b>—</b>	<b>3,661</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>310</b>	<b>(135)</b>	<b>140</b>	<b>1,763</b>	<b>1,016</b>	<b>(2,504)</b>	<b>4,612</b>	<b>495</b>	<b>(581)</b>	<b>8</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$310</b>	<b>\$(135)</b>	<b>\$140</b>	<b>\$1,763</b>	<b>\$1,016</b>	<b>\$(2,504)</b>	<b>\$4,612</b>	<b>\$495</b>	<b>\$(581)</b>	<b>\$8</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Permanent Road Division No. 1010 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1011 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1012 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1013 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1014 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1015 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1016 Streets and Roads - Construction and Maintenance	Perris Valley Cemetery District Cemetery	Pescadero Lighting District Lighting and Lighting Maintenance	Petaluma Health Care District Health
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$195,834	\$9,008	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	3,601	5,862	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,725	252	155	784	779	635	350	15,529	1,443	504,866
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	807,093
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	2,972	55	—
Other Governmental Agencies	—	—	—	—	—	—	—	4,744	—	—
Charges for Current Services	46,067	10,607	11,339	3,077	14,930	28,287	36,024	227,246	—	1,836,200
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	6,343	—	—
<b>Total Revenues</b>	<b>47,792</b>	<b>10,859</b>	<b>11,494</b>	<b>3,861</b>	<b>15,709</b>	<b>28,922</b>	<b>36,374</b>	<b>456,269</b>	<b>16,368</b>	<b>3,148,159</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	260,254	—	1,362,349
Services and Supplies	6,219	3,786	7,843	4,280	3,318	5,756	6,152	154,955	6,945	2,326,981
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	10,000	15,000	23,467	—	—	39,134
Interest Expense	—	—	—	—	1,000	5,466	3,665	—	—	15,233
Fixed Assets	—	—	—	—	—	—	—	47,008	—	425,261
Other Expenditures	—	—	—	—	—	—	—	29,240	—	—
<b>Total Expenditures</b>	<b>6,219</b>	<b>3,786</b>	<b>7,843</b>	<b>4,280</b>	<b>14,318</b>	<b>26,222</b>	<b>33,284</b>	<b>491,457</b>	<b>6,945</b>	<b>4,168,958</b>
<b>Revenues Over (Under) Expenditures</b>	<b>41,573</b>	<b>7,073</b>	<b>3,651</b>	<b>(419)</b>	<b>1,391</b>	<b>2,700</b>	<b>3,090</b>	<b>(35,188)</b>	<b>9,423</b>	<b>(1,020,799)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>						
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$41,573</b>	<b>\$7,073</b>	<b>\$3,651</b>	<b>\$(419)</b>	<b>\$1,391</b>	<b>\$2,700</b>	<b>\$3,090</b>	<b>\$(35,188)</b>	<b>\$9,423</b>	<b>\$(1,020,799)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Petrolia Cemetery District Cemetery	Petrolia Fire Protection District Fire Protection	Phelan Pinon Hill Community Services District Lighting and Lighting Maintenance	Phelan Pinon Hill Community Services District Recreation and Park	Picard Cemetery District Cemetery	Piercy Fire Protection District Fire Protection	Pine Acres Community Services District Streets and Roads - Construction and Maintenance	Pine Creek Cemetery District Cemetery	Pine Grove Cemetery District Cemetery	Pine Grove Mosquito Abatement District Pest Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,302	\$27,912	\$—	\$779,314	\$12,201	\$10,390	\$—	\$6,688	\$77,050	\$88,700
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	142,601	—	—	38,602	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	78	139	—	189,070	22	210	—	7	101	106
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	943	1,237	—	11,191	1,176	40	1,341	252	8,687	1,746
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	134	486	—	13,417	283	141	—	106	1,556	1,426
Other Governmental Agencies	—	18	—	300,000	—	10,494	—	—	—	—
Charges for Current Services	—	—	—	83,796	—	—	—	2,250	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	10,048	—	99,742	2,171	5,540	—	—	8,245	4,754
<b>Total Revenues</b>	<b>5,457</b>	<b>39,840</b>	<b>—</b>	<b>1,619,131</b>	<b>15,853</b>	<b>26,815</b>	<b>39,943</b>	<b>9,303</b>	<b>95,639</b>	<b>96,732</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,658	1,200	—	83,697	6,725	—	—	—	48,038	46,761
Services and Supplies	359	33,835	13,963	88,148	13,129	25,040	9,858	5,813	14,933	28,335
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	20,000	—	1,206,318	—	1,000	—	—	38,549	—
Other Expenditures	—	—	—	—	—	—	—	—	270	236
<b>Total Expenditures</b>	<b>4,017</b>	<b>55,035</b>	<b>13,963</b>	<b>1,378,163</b>	<b>19,854</b>	<b>26,040</b>	<b>9,858</b>	<b>5,813</b>	<b>101,790</b>	<b>75,332</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,440</b>	<b>(15,195)</b>	<b>(13,963)</b>	<b>240,968</b>	<b>(4,001)</b>	<b>775</b>	<b>30,085</b>	<b>3,490</b>	<b>(6,151)</b>	<b>21,400</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	72	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	13,963	—	—	—	—	—	40,000	—
Operating Transfers Out	—	—	—	13,963	—	—	—	—	40,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>13,963</b>	<b>(13,963)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>72</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,440</b>	<b>\$(15,195)</b>	<b>\$—</b>	<b>\$227,005</b>	<b>\$(4,001)</b>	<b>\$775</b>	<b>\$30,085</b>	<b>\$3,562</b>	<b>\$(6,151)</b>	<b>\$21,400</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Pine Valley Fire Protection District	Pioneer Cemetery District	Pioneer Fire Protection District	Pioneers Memorial Hospital Public Facilities Corporation Financing or Constructing Facilities	Piru Cemetery District	Pit Resource Conservation District	Placentia Library District	Placer County Air Pollution Control District	Placer County Flood Control and Water Conservation District	Placer County Public Financing Authority
	Fire Protection	Cemetery	Fire Protection	Financing or Constructing Facilities	Cemetery	Resource Conservation	Library Services	Air Pollution Control	Flood Control and Water Conservation	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$177,228	\$224,855	\$530,978	\$—	\$5,629	\$—	\$1,843,999	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	8,035	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,685	15,689	5,520	—	—	—	9,822	—	—	—
Licenses, Permits, and Franchises	—	—	18,916	—	—	—	—	867,355	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	15,785	72,849	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	69,498	5,912	771	—	—	1,848	13,331	155,385	44,500	1,812,062
Rents, Concessions, and Royalties	20,832	34,910	—	45,168	—	—	—	—	—	1,750,000
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	193,361	—	—	—	—
State	3,292	1,539	6,168	—	35	180,869	53,657	2,208,759	—	—
Other Governmental Agencies	917,160	—	257,814	—	—	—	4,796	—	193,700	—
Charges for Current Services	14,934	43,238	112,815	—	10,760	63,407	141,497	225,547	87,324	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,399	1,916	78,714	—	—	67,222	153,229	471,998	268,009	—
<b>Total Revenues</b>	<b>1,206,028</b>	<b>328,059</b>	<b>1,011,696</b>	<b>45,168</b>	<b>16,424</b>	<b>506,707</b>	<b>2,244,151</b>	<b>4,001,893</b>	<b>593,533</b>	<b>3,562,062</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	883,034	192,355	949,831	—	—	20,826	1,142,912	2,145,619	342,786	—
Services and Supplies	237,225	53,926	173,556	—	13,717	530,111	681,757	2,331,420	265,199	21
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	23,817	—	—	1,750,000
Interest Expense	—	—	—	—	—	—	4,363	—	—	1,812,041
Fixed Assets	—	—	41,814	—	—	7,305	36,563	—	—	—
Other Expenditures	—	—	—	45,168	—	—	40,356	—	—	—
<b>Total Expenditures</b>	<b>1,120,259</b>	<b>246,281</b>	<b>1,165,201</b>	<b>45,168</b>	<b>13,717</b>	<b>558,242</b>	<b>1,929,768</b>	<b>4,477,039</b>	<b>607,985</b>	<b>3,562,062</b>
<b>Revenues Over (Under) Expenditures</b>	<b>85,769</b>	<b>81,778</b>	<b>(153,505)</b>	<b>—</b>	<b>2,707</b>	<b>(51,535)</b>	<b>314,383</b>	<b>(475,146)</b>	<b>(14,452)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$85,769</b>	<b>\$81,778</b>	<b>\$(153,505)</b>	<b>\$—</b>	<b>\$2,707</b>	<b>\$(51,535)</b>	<b>\$314,383</b>	<b>\$(475,146)</b>	<b>\$(14,452)</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Placer County Resource Conservation District Resource Conservation	Placer Hills Fire Protection District Fire Protection	Placer Mosquito and Vector Control District Pest Control	Plainsburg Cemetery District Cemetery	Planning and Service Area II Area Agency On Aging Local and Regional Planning or Development	Pleasant Grove Cemetery District Cemetery	Pleasant Hill - Martinez Joint Facilities Agency Governmental Services	Pleasant Hill Recreation and Park District Recreation and Park	Pleasant Valley Recreation and Park District Recreation and Park	Pliocene Ridge Community Services District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$218,108	\$792,894	\$33,498	\$33,149	\$—	\$23,144	\$—	\$2,446,287	\$5,357,601	\$26,785
Voter Approved Taxes	—	—	—	—	—	—	—	446,838	—	—
Property Assessments	—	493,435	—	—	—	—	—	696,198	918,326	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(160)	66	—	25	—	—	229,432	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,116	11,266	56,247	3,777	6,713	1,708	—	9,244	39,713	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	1,959,446	6	—	—	—	—
State	2,410	8,696	357	511	750,570	356	—	32,001	254,243	315
Other Governmental Agencies	—	416,700	—	—	69,314	—	—	139,709	143,313	—
Charges for Current Services	562,497	74,805	—	58,583	—	4,295	10,438,926	3,009,684	1,141,840	4,042
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	833	78,153	3,273,850	—	863	—	—	—	23,268	15,377
<b>Total Revenues</b>	<b>792,964</b>	<b>1,875,949</b>	<b>3,363,792</b>	<b>96,086</b>	<b>2,786,906</b>	<b>29,534</b>	<b>10,438,926</b>	<b>6,779,961</b>	<b>8,107,736</b>	<b>46,519</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	307,695	1,080,862	1,187,928	74,893	205,611	—	8,412,489	4,176,749	4,178,878	1,154
Services and Supplies	485,610	737,752	1,396,288	17,609	2,575,449	16,516	—	1,822,008	2,775,155	40,685
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	165,000	—	—	—	—	104,318	—	—
Interest Expense	—	—	228,778	—	—	—	—	145,484	—	—
Fixed Assets	—	78,675	1,799,482	—	—	—	—	650,016	1,952,042	—
Other Expenditures	—	—	—	—	—	—	2,026,437	—	—	—
<b>Total Expenditures</b>	<b>793,305</b>	<b>1,897,289</b>	<b>4,777,476</b>	<b>92,502</b>	<b>2,781,060</b>	<b>16,516</b>	<b>10,438,926</b>	<b>6,898,575</b>	<b>8,906,075</b>	<b>41,839</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(341)</b>	<b>(21,340)</b>	<b>(1,413,684)</b>	<b>3,584</b>	<b>5,846</b>	<b>13,018</b>	<b>—</b>	<b>(118,614)</b>	<b>(798,339)</b>	<b>4,680</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	656,159	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(656,159)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(341)</b>	<b>\$(21,340)</b>	<b>\$(1,413,684)</b>	<b>\$3,584</b>	<b>\$5,846</b>	<b>\$13,018</b>	<b>\$—</b>	<b>\$(118,614)</b>	<b>\$(1,454,498)</b>	<b>\$4,680</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Plumas Brophy Fire Protection District	Plumas County Flood Control and Water Conservation District	Plumas Eureka Community Services District	Plymouth Village Maintenance District (San Joaquin)	Point Dume Community Services District	Pomerado Cemetery District	Ponderosa Community Services District	Pope Valley Cemetery District	Poplar Community Service District	Port San Luis Harbor District
	Fire Protection	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Cemetery	Streets and Roads - Construction and Maintenance	Cemetery	Recreation and Park	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$96,191	\$96,215	\$31,546	\$9,888	\$—	\$427,120	\$151	\$—	\$—	\$786,501
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	11,154	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	64	111	—	11	—	25	—	—	—	(1,316)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,607	5,947	101	261	447	27,641	3,564	4	2,142	8,159
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	1,261	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	39,531	700,956	450	122	—	15,598	—	—	—	6,023
Other Governmental Agencies	—	—	—	—	—	20,340	—	—	—	3,207
Charges for Current Services	11,251	25,970	29,653	—	—	416,693	76,072	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	233,549	58,485	—	—	1,410	—	—	—	—
<b>Total Revenues</b>	<b>149,644</b>	<b>1,062,748</b>	<b>120,235</b>	<b>21,436</b>	<b>447</b>	<b>908,827</b>	<b>79,787</b>	<b>4</b>	<b>3,403</b>	<b>802,574</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	119,496	35,547	—	—	439,429	7,670	—	—	641,768
Services and Supplies	393,013	283,993	80,886	25,825	3,912	197,782	86,591	—	2,974	113,083
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	5,737	—	—	—
Interest Expense	—	—	—	—	—	—	225	—	—	—
Fixed Assets	—	245,064	797	—	—	1,549	—	—	—	—
Other Expenditures	—	700,786	—	—	—	—	—	—	7,607	—
<b>Total Expenditures</b>	<b>393,013</b>	<b>1,349,339</b>	<b>117,230</b>	<b>25,825</b>	<b>3,912</b>	<b>638,760</b>	<b>100,223</b>	<b>—</b>	<b>10,581</b>	<b>754,851</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(243,369)</b>	<b>(286,591)</b>	<b>3,005</b>	<b>(4,389)</b>	<b>(3,465)</b>	<b>270,067</b>	<b>(20,436)</b>	<b>4</b>	<b>(7,178)</b>	<b>47,723</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	25,600	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(25,600)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(243,369)</b>	<b>\$(286,591)</b>	<b>\$3,005</b>	<b>\$(4,389)</b>	<b>\$(3,465)</b>	<b>\$244,467</b>	<b>\$(20,436)</b>	<b>\$4</b>	<b>\$(7,178)</b>	<b>\$47,723</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Port San Luis Harbor District Recreation and Park	Porterville Cemetery District Cemetery	Porterville Memorial District Memorial	Portola Cemetery District Cemetery	Portola Valley Ranch Maintenance District (San Mateo) Streets and Roads - Construction and Maintenance	Potter Valley Cemetery District Cemetery	Potter Valley Community Services District Fire Protection	Prattville-Almanor Fire Protection District Fire Protection	Princeton Cemetery District Cemetery	Princeton Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,835,168	\$203,195	\$237,518	\$56,448	\$475	\$8,768	\$62,585	\$22,396	\$11,188	\$44,798
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	9,324	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3,071)	424	521	50	—	(76)	(568)	20	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	19,038	55,265	30,728	3,040	90	46	771	538	115	4,172
Rents, Concessions, and Royalties	—	—	62,358	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	448	—	—	—	—	—	—	—	—	—
State	18,758	2,975	3,580	486	3	99	705	4,801	105	425
Other Governmental Agencies	7,483	28,919	532	—	—	—	—	—	—	—
Charges for Current Services	—	500,516	—	—	—	4,565	—	—	1,000	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	100,104	4,357	3,003	15,426	—	426	5,000	7,656	—	1,157
<b>Total Revenues</b>	<b>1,977,928</b>	<b>795,651</b>	<b>338,240</b>	<b>75,450</b>	<b>568</b>	<b>13,828</b>	<b>68,493</b>	<b>44,735</b>	<b>12,408</b>	<b>50,552</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,058,459	442,787	115,999	5,612	—	7,751	—	2,115	8,968	5,431
Services and Supplies	799,889	189,794	124,945	53,851	330	2,054	32,489	22,017	840	20,779
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	63,479	—	—	—	—	—	3,300	—	14,438
Other Expenditures	—	—	—	4,841	—	—	—	1,751	—	—
<b>Total Expenditures</b>	<b>1,858,348</b>	<b>696,060</b>	<b>240,944</b>	<b>64,304</b>	<b>330</b>	<b>9,805</b>	<b>32,489</b>	<b>29,183</b>	<b>9,808</b>	<b>40,648</b>
<b>Revenues Over (Under) Expenditures</b>	<b>119,580</b>	<b>99,591</b>	<b>97,296</b>	<b>11,146</b>	<b>238</b>	<b>4,023</b>	<b>36,004</b>	<b>15,552</b>	<b>2,600</b>	<b>9,904</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$119,580</b>	<b>\$99,591</b>	<b>\$97,296</b>	<b>\$11,146</b>	<b>\$238</b>	<b>\$4,023</b>	<b>\$36,004</b>	<b>\$15,552</b>	<b>\$2,600</b>	<b>\$9,904</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Protected Insurance Program for Schools	Public Agencies Self Insurance System	Public Agency Risk Sharing Authority of California (PARSAC)	Public Agency Self-Insurance Agency	Public Cable Television Authority	Public Entity Risk Management Authority	Quantification Settlement Agreement Joint Powers Authority Governmental Services	Quincy Fire Protection District	Quincy Lighting District	Quincy-La Porte Cemetery District
	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Television Translator Station Facilities	Self Insurance	Governmental Services	Fire Protection	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$240,296	\$27,680	\$124,823
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	237,115	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	213	24	110
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,201,138	34,573	760,907	91,257	3,090	775,209	8,393,752	10,287	440	1,453
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	2,052	233	1,103
Other Governmental Agencies	—	—	—	—	—	1,000	—	—	—	—
Charges for Current Services	—	—	—	—	4,881,342	10	—	—	—	—
Self Insurance Contributions and Claim Adjustments	197,468,202	62,047	12,287,513	1,530,520	—	6,442,281	—	—	—	—
Other Revenues	—	—	—	—	37	—	—	12,433	—	57,116
<b>Total Revenues</b>	<b>199,669,340</b>	<b>96,620</b>	<b>13,048,420</b>	<b>1,621,777</b>	<b>4,884,469</b>	<b>7,218,500</b>	<b>8,393,752</b>	<b>502,396</b>	<b>28,377</b>	<b>184,605</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	766,185	—	151,078	623,266	—	179,040	—	136,328
Services and Supplies	194,960,602	—	2,102,712	578,304	553,618	909,861	10,745	223,253	23,943	43,857
Self Insurance - Claims Paid	—	—	2,940,948	1,757,244	—	1,107,699	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	356,727	818	—	—	—	10,662
Other Expenditures	—	495,231	2,705,555	—	3,882,845	1,684,135	6,864,871	20,137	2,315	10,486
<b>Total Expenditures</b>	<b>194,960,602</b>	<b>495,231</b>	<b>8,515,400</b>	<b>2,335,548</b>	<b>4,944,268</b>	<b>4,325,779</b>	<b>6,875,616</b>	<b>422,430</b>	<b>26,258</b>	<b>201,333</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,708,738</b>	<b>(398,611)</b>	<b>4,533,020</b>	<b>(713,771)</b>	<b>(59,799)</b>	<b>2,892,721</b>	<b>1,518,136</b>	<b>79,966</b>	<b>2,119</b>	<b>(16,728)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,708,738</b>	<b>\$(398,611)</b>	<b>\$4,533,020</b>	<b>\$(713,771)</b>	<b>\$(59,799)</b>	<b>\$2,892,721</b>	<b>\$1,518,136</b>	<b>\$79,966</b>	<b>\$2,119</b>	<b>\$(16,728)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rail Road Flat Cemetery District  Cemetery	Ramona Cemetery District  Cemetery	Ramona Municipal Water District  Fire Protection	Ramona Municipal Water District  Recreation and Park	Ranch House Estates Community Services District Streets and Roads - Construction and Maintenance	Rancho Adobe Fire Protection District  Fire Protection	Rancho Cucamonga Fire Protection  Fire Protection	Rancho Murieta Community Services District Drainage and Drainage Maintenance	Rancho Murieta Community Services District Police Protection and Personal Safety	Rancho Rinconada Recreation and Park District Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,178	\$169,184	\$2,402,599	\$—	\$—	\$2,667,041	\$19,662,182	\$29,945	\$100,122	\$302,494
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	2,563,462	116,651	3,429	323,556	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3	—	—	—	—	(301)	1,469,515	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	627,172	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	20,663	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	65	8,973	10,050	1,957	572	10,262	157,446	222	694	4,350
Rents, Concessions, and Royalties	—	—	—	—	—	—	109,425	—	—	204,571
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	28,989	—	—	—	—
State	39	1,600	—	—	—	108,408	167,846	4,778	15,975	7,538
Other Governmental Agencies	—	—	—	—	—	—	17,231,500	—	—	—
Charges for Current Services	850	108,156	819,029	—	—	59,929	595,194	162,726	1,090,222	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	7,800	2,500	—	—	13,777	17,407	804	53,070	4,540
<b>Total Revenues</b>	<b>3,135</b>	<b>295,713</b>	<b>5,797,640</b>	<b>118,608</b>	<b>4,001</b>	<b>3,211,661</b>	<b>40,058,350</b>	<b>198,475</b>	<b>1,260,083</b>	<b>523,493</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	5,321	133,950	130,280	—	—	2,512,292	37,300,640	123,027	976,550	287,528
Services and Supplies	4,422	85,621	4,863,432	184,067	248	327,038	2,635,066	69,860	188,868	164,114
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	52,621	—	—	—	—
Interest Expense	—	—	—	—	—	21,879	—	—	—	—
Fixed Assets	—	—	—	—	—	6,304	361,311	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,743</b>	<b>219,571</b>	<b>4,993,712</b>	<b>184,067</b>	<b>248</b>	<b>2,920,134</b>	<b>40,297,017</b>	<b>192,887</b>	<b>1,165,418</b>	<b>451,642</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,608)</b>	<b>76,142</b>	<b>803,928</b>	<b>(65,459)</b>	<b>3,753</b>	<b>291,527</b>	<b>(238,667)</b>	<b>5,588</b>	<b>94,665</b>	<b>71,851</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	65,459	—	—	—	—	—	—
Operating Transfers Out	—	—	803,928	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(803,928)</b>	<b>65,459</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,608)</b>	<b>\$76,142</b>	<b>\$—</b>	<b>\$—</b>	<b>\$3,753</b>	<b>\$291,527</b>	<b>\$(238,667)</b>	<b>\$5,588</b>	<b>\$94,665</b>	<b>\$71,851</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rancho San Joaquin Maintenance District (San Joaquin)	Rancho San Joaquin Maintenance District (San Joaquin)	Rancho Santa Fe Community Services District	Rancho Santa Fe Community Services District	Rancho Santa Fe Fire Protection District	Rancho Simi Recreation and Park District	Rancho Village Maintenance District (San Joaquin)	Rattlesnake Ridge Estates Permanent Road Division (Nevada)	Raymus Village Maintenance District (San Joaquin)	Raymus Village Maintenance District (San Joaquin)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$143,187	\$572,748	\$9,507,028	\$8,372,469	\$578	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	9,712	818	—	—	—	1,477,422	120	4,550	6,645	11,952
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	306,611	774,540	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	2,005	8,021	140,526	89,477	—	60	—	—
Rents, Concessions, and Royalties	—	—	—	—	139,370	370,942	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	2,922	11,689	94,382	275,555	7	—	—	—
Other Governmental Agencies	—	—	—	—	525,260	753,726	—	—	—	—
Charges for Current Services	—	—	—	—	593,123	7,339,988	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	622,143	1,277	—	(13)	—	—
<b>Total Revenues</b>	<b>9,712</b>	<b>818</b>	<b>148,114</b>	<b>592,458</b>	<b>11,928,443</b>	<b>19,455,396</b>	<b>705</b>	<b>4,597</b>	<b>6,645</b>	<b>11,952</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	8,272,084	10,899,748	—	—	—	—
Services and Supplies	9,712	818	139,073	556,294	1,201,798	6,533,122	1,093	3,113	6,645	11,952
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	708,505	1,371,083	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,712</b>	<b>818</b>	<b>139,073</b>	<b>556,294</b>	<b>10,182,387</b>	<b>18,803,953</b>	<b>1,093</b>	<b>3,113</b>	<b>6,645</b>	<b>11,952</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>—</b>	<b>9,041</b>	<b>36,164</b>	<b>1,746,056</b>	<b>651,443</b>	<b>(388)</b>	<b>1,484</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	753,279	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(753,279)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$9,041</b>	<b>\$36,164</b>	<b>\$1,746,056</b>	<b>\$(101,836)</b>	<b>\$(388)</b>	<b>\$1,484</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 1 Land Reclamation and Levee Maintenance	Reclamation District No. 10 Land Reclamation and Levee Maintenance	Reclamation District No. 1000 Land Reclamation and Levee Maintenance	Reclamation District No. 1001 Land Reclamation and Levee Maintenance	Reclamation District No. 1002 Land Reclamation and Levee Maintenance	Reclamation District No. 1007 Land Reclamation and Levee Maintenance	Reclamation District No. 108 Land Reclamation and Levee Maintenance	Reclamation District No. 150 Land Reclamation and Levee Maintenance	Reclamation District No. 1500 Flood Control and Water Conservation	Reclamation District No. 1600 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$18,204	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	83,880	93,126	2,236,067	625,583	51,888	—	—	125,020	1,527,886	59,738
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	954	—	—	—	—	—	—	7,785	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	106	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,717	1,655	35,149	6,643	82	643	142,307	632	10,295	269
Rents, Concessions, and Royalties	—	—	—	38,400	—	—	1,158,007	7,200	20,516	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	236,941	343	—	—	—	—	937,157	137,822	153,188	—
Other Governmental Agencies	—	—	—	253,788	—	—	—	—	—	—
Charges for Current Services	—	—	18,380	—	—	—	3,496,087	—	10,608	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,677,962	98,238	—	—	—	90	6,133	—
<b>Total Revenues</b>	<b>322,538</b>	<b>114,282</b>	<b>3,967,558</b>	<b>1,022,652</b>	<b>51,970</b>	<b>643</b>	<b>5,733,558</b>	<b>270,764</b>	<b>1,736,517</b>	<b>60,007</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,104,109	423,956	—	—	1,260,420	7,890	669,740	18,667
Services and Supplies	325,232	95,075	1,377,531	336,185	79,640	35,916	2,262,927	148,015	800,216	57,769
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	125,000	—	—	—	—	—	—	80,000	37,133	—
Interest Expense	3,517	—	—	1,171	—	—	—	9,300	3,946	—
Fixed Assets	—	—	336,980	151,699	—	—	4,367,890	—	129,833	—
Other Expenditures	—	—	21,503	—	—	—	—	124	360	—
<b>Total Expenditures</b>	<b>453,749</b>	<b>95,075</b>	<b>2,840,123</b>	<b>913,011</b>	<b>79,640</b>	<b>35,916</b>	<b>7,891,237</b>	<b>245,329</b>	<b>1,641,228</b>	<b>76,436</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(131,211)</b>	<b>19,207</b>	<b>1,127,435</b>	<b>109,641</b>	<b>(27,670)</b>	<b>(35,273)</b>	<b>(2,157,679)</b>	<b>25,435</b>	<b>95,289</b>	<b>(16,429)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	75,000	—	—	—	—	—	3,700,000	—	54,425	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>75,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,700,000</b>	<b>—</b>	<b>54,425</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(56,211)</b>	<b>\$19,207</b>	<b>\$1,127,435</b>	<b>\$109,641</b>	<b>\$(27,670)</b>	<b>\$(35,273)</b>	<b>\$1,542,321</b>	<b>\$25,435</b>	<b>\$149,714</b>	<b>\$(16,429)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 1601 Land Reclamation and Levee Maintenance	Reclamation District No. 1606 Land Reclamation and Levee Maintenance	Reclamation District No. 1607 Land Reclamation and Levee Maintenance	Reclamation District No. 1608 Land Reclamation and Levee Maintenance	Reclamation District No. 1614 Land Reclamation and Levee Maintenance	Reclamation District No. 1618 Land Reclamation and Levee Maintenance	Reclamation District No. 1660 Land Reclamation and Levee Maintenance	Reclamation District No. 17 Land Reclamation and Levee Maintenance	Reclamation District No. 2 Land Reclamation and Levee Maintenance	Reclamation District No. 2021 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$162,425	\$95,676	\$—	\$—	\$198,936	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	365,700	—	106,866	172,307	462,379	195,000	197,064	6,131,981	95,464	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	21,169	—	—	11,565	5,390	—	3,822	88,214	2,737	45
Rents, Concessions, and Royalties	—	87,944	50,000	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,744,240	—	183,926	2,188	92,863	—	—	2,786	190,741	—
Other Governmental Agencies	—	—	30	—	711	1,061	—	51	—	—
Charges for Current Services	—	5,959	—	—	—	—	3,937	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	99,464	23,927	—	35,708	1,415	—	12,976	—	—	—
<b>Total Revenues</b>	<b>3,230,573</b>	<b>117,830</b>	<b>340,822</b>	<b>384,193</b>	<b>658,434</b>	<b>196,061</b>	<b>217,799</b>	<b>6,421,968</b>	<b>288,942</b>	<b>45</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	155,844	—	—	49,835	40,797	—	—	9,623	—	—
Services and Supplies	2,963,373	39,153	290,459	348,666	412,883	152,544	222,850	8,844,137	286,092	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	906,618	—	—
Interest Expense	—	—	—	—	—	—	—	752,781	—	—
Fixed Assets	—	—	24,180	—	—	—	—	122,526	—	—
Other Expenditures	—	730	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,119,217</b>	<b>39,883</b>	<b>314,639</b>	<b>398,501</b>	<b>453,680</b>	<b>152,544</b>	<b>222,850</b>	<b>10,635,685</b>	<b>286,092</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>111,356</b>	<b>77,947</b>	<b>26,183</b>	<b>(14,308)</b>	<b>204,754</b>	<b>43,517</b>	<b>(5,051)</b>	<b>(4,213,717)</b>	<b>2,850</b>	<b>45</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>						
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$111,356</b>	<b>\$77,947</b>	<b>\$26,183</b>	<b>\$(14,308)</b>	<b>\$204,754</b>	<b>\$43,517</b>	<b>\$(5,051)</b>	<b>\$(4,213,717)</b>	<b>\$2,850</b>	<b>\$45</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2023 Land Reclamation and Levee Maintenance	Reclamation District No. 2024 Land Reclamation and Levee Maintenance	Reclamation District No. 2025 Land Reclamation and Levee Maintenance	Reclamation District No. 2026 Land Reclamation and Levee Maintenance	Reclamation District No. 2027 Land Reclamation and Levee Maintenance	Reclamation District No. 2028 Land Reclamation and Levee Maintenance	Reclamation District No. 2029 Land Reclamation and Levee Maintenance	Reclamation District No. 2030 Land Reclamation and Levee Maintenance	Reclamation District No. 2033 Land Reclamation and Levee Maintenance	Reclamation District No. 2035 Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$91,821	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	200,000	318,143	169,085	398,652	600,000	305,418	416,400	2,150,000	215,529	279,479
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,004	—	—	—	947	686	652	5,138	311	1,889
Rents, Concessions, and Royalties	—	—	—	—	—	—	26,584	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	204,381	613,082	110,241	89,474	1,782,435	48,818	300,552	2,684,108	349,353	—
Other Governmental Agencies	—	261,373	—	—	—	—	120	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	13,363	29,291	31,991
<b>Total Revenues</b>	<b>405,385</b>	<b>1,192,598</b>	<b>279,326</b>	<b>488,126</b>	<b>2,383,382</b>	<b>354,922</b>	<b>744,308</b>	<b>4,944,430</b>	<b>594,484</b>	<b>313,359</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	54,063	—	36,671	—	106,347	30,596	15,800	378,500	—	87,432
Services and Supplies	181,993	941,573	468,257	472,131	514,313	279,204	217,301	2,817,699	408,209	269,057
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	705,479	100,000	650,000	1,500,000	650,000	—	—	—	—
Interest Expense	—	16,352	9,976	31,498	184,332	40,309	—	7,105	35,832	—
Fixed Assets	—	—	—	—	—	—	—	—	—	56,246
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>236,056</b>	<b>1,663,404</b>	<b>614,904</b>	<b>1,153,629</b>	<b>2,304,992</b>	<b>1,000,109</b>	<b>233,101</b>	<b>3,203,304</b>	<b>444,041</b>	<b>412,735</b>
<b>Revenues Over (Under) Expenditures</b>	<b>169,329</b>	<b>(470,806)</b>	<b>(335,578)</b>	<b>(665,503)</b>	<b>78,390</b>	<b>(645,187)</b>	<b>511,207</b>	<b>1,741,126</b>	<b>150,443</b>	<b>(99,376)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	537,311	100,000	650,000	—	650,000	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>537,311</b>	<b>100,000</b>	<b>650,000</b>	<b>—</b>	<b>650,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$169,329</b>	<b>\$66,505</b>	<b>\$(235,578)</b>	<b>\$(15,503)</b>	<b>\$78,390</b>	<b>\$4,813</b>	<b>\$511,207</b>	<b>\$1,741,126</b>	<b>\$150,443</b>	<b>\$(99,376)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2037 Land Reclamation and Levee Maintenance	Reclamation District No. 2038 Land Reclamation and Levee Maintenance	Reclamation District No. 2039 Land Reclamation and Levee Maintenance	Reclamation District No. 2040 Land Reclamation and Levee Maintenance	Reclamation District No. 2041 Land Reclamation and Levee Maintenance	Reclamation District No. 2042 Land Reclamation and Levee Maintenance	Reclamation District No. 2044 Land Reclamation and Levee Maintenance	Reclamation District No. 2047 Land Reclamation and Levee Maintenance	Reclamation District No. 2049 Drainage and Drainage Maintenance	Reclamation District No. 2054 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$52,083	\$—	\$40,152
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	341,845	219,234	200,042	—	93,911	573,470	133,174	—	18,138	272
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	217,195	—	616,525	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	349
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	71	1,928	5,871	328	642	8,214	360	9,130	106	967
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	1,359	—	—
State	307,910	1,235,670	778,665	592,037	127,570	93,319	465,544	758	—	640
Other Governmental Agencies	—	17,596	—	—	—	30,467	312	—	—	—
Charges for Current Services	—	—	—	28,890	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	300,240	—	20,443	—	—	14,999	—	—
<b>Total Revenues</b>	<b>649,826</b>	<b>1,474,428</b>	<b>1,284,818</b>	<b>838,450</b>	<b>242,566</b>	<b>1,321,995</b>	<b>599,390</b>	<b>78,329</b>	<b>18,244</b>	<b>42,380</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	4,479	—	14,400	23,129	25,708	2,400	14,400	9,750	—	—
Services and Supplies	483,568	1,017,814	768,665	399,854	179,127	183,095	195,582	4,825	15,952	30,484
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	628,274	—	—	—	170,000	—	—	—	—
Interest Expense	38,373	30,340	—	—	—	524,620	53,667	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>526,420</b>	<b>1,676,428</b>	<b>783,065</b>	<b>422,983</b>	<b>204,835</b>	<b>880,115</b>	<b>263,649</b>	<b>14,575</b>	<b>15,952</b>	<b>30,484</b>
<b>Revenues Over (Under) Expenditures</b>	<b>123,406</b>	<b>(202,000)</b>	<b>501,753</b>	<b>415,467</b>	<b>37,731</b>	<b>441,880</b>	<b>335,741</b>	<b>63,754</b>	<b>2,292</b>	<b>11,896</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	527,489	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	348,551	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>527,489</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(348,551)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$123,406</b>	<b>\$325,489</b>	<b>\$501,753</b>	<b>\$415,467</b>	<b>\$37,731</b>	<b>\$93,329</b>	<b>\$335,741</b>	<b>\$63,754</b>	<b>\$2,292</b>	<b>\$11,896</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2056 Land Reclamation and Levee Maintenance	Reclamation District No. 2059 Land Reclamation and Levee Maintenance	Reclamation District No. 2060 Land Reclamation and Levee Maintenance	Reclamation District No. 2062 Land Reclamation and Levee Maintenance	Reclamation District No. 2063 Land Reclamation and Levee Maintenance	Reclamation District No. 2064 Land Reclamation and Levee Maintenance	Reclamation District No. 2065 Drainage and Drainage Maintenance	Reclamation District No. 2067 Land Reclamation and Levee Maintenance	Reclamation District No. 2070 Land Reclamation and Levee Maintenance	Reclamation District No. 2071 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$43,189	\$—	\$—	\$—	\$39,177	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	12,116	160,809	—	176,670	16,421	59,617	38,447	154,461	—	70,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	84	—	—	—	—	—	—	556	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,070	115	297	—	703	496	—	14,054	405	—
Rents, Concessions, and Royalties	—	10,900	—	—	—	—	—	5,720	—	—
<b>Intergovernmental</b>										
Federal	9	—	—	—	—	—	—	—	—	—
State	472	487,390	—	—	638	—	40,242	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	37,773	—	—	—	—	—	32,281	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	1,465	—	—	11,194	—	—
<b>Total Revenues</b>	<b>61,940</b>	<b>659,214</b>	<b>38,070</b>	<b>176,670</b>	<b>58,404</b>	<b>60,113</b>	<b>78,689</b>	<b>185,985</b>	<b>32,686</b>	<b>70,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	8,758	—	—	—	—	19,320	—	—
Services and Supplies	27,921	920,485	47,903	229,318	79,260	103,034	35,331	204,884	2,787	33,201
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>27,921</b>	<b>920,485</b>	<b>56,661</b>	<b>229,318</b>	<b>79,260</b>	<b>103,034</b>	<b>35,331</b>	<b>224,204</b>	<b>2,787</b>	<b>33,201</b>
<b>Revenues Over (Under) Expenditures</b>	<b>34,019</b>	<b>(261,271)</b>	<b>(18,591)</b>	<b>(52,648)</b>	<b>(20,856)</b>	<b>(42,921)</b>	<b>43,358</b>	<b>(38,219)</b>	<b>29,899</b>	<b>36,799</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$34,019</b>	<b>\$(261,271)</b>	<b>\$(18,591)</b>	<b>\$(52,648)</b>	<b>\$(20,856)</b>	<b>\$(42,921)</b>	<b>\$43,358</b>	<b>\$(38,219)</b>	<b>\$29,899</b>	<b>\$36,799</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2072 Land Reclamation and Levee Maintenance	Reclamation District No. 2074 Land Reclamation and Levee Maintenance	Reclamation District No. 2075 Land Reclamation and Levee Maintenance	Reclamation District No. 2084 Land Reclamation and Levee Maintenance	Reclamation District No. 2085 Drainage and Drainage Maintenance	Reclamation District No. 2086 Land Reclamation and Levee Maintenance	Reclamation District No. 2089 Land Reclamation and Levee Maintenance	Reclamation District No. 2090 Land Reclamation and Levee Maintenance	Reclamation District No. 2091 Land Reclamation and Levee Maintenance	Reclamation District No. 2093 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$3,648	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	190,127	—	41,662	85,000	19,664	—	19,670	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	7	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	269	7,123	911	—	61	14	624	—	606	5
Rents, Concessions, and Royalties	300	—	—	—	—	—	—	—	—	7,500
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	2	—
State	120,226	345,731	—	—	—	—	10,405	677,643	62	—
Other Governmental Agencies	257,000	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	594,675	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,392	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>571,314</b>	<b>947,529</b>	<b>42,573</b>	<b>85,000</b>	<b>19,725</b>	<b>14</b>	<b>30,699</b>	<b>677,643</b>	<b>4,325</b>	<b>7,505</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	35,148	31,073	—	—	—	—	—	—	—	—
Services and Supplies	498,532	561,064	75,772	79,291	18,972	3,739	47,025	181,998	3,633	4,159
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	551,128	—	—	—	—	—	—	—	—	—
Interest Expense	9,776	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	30,000	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,094,584</b>	<b>622,137</b>	<b>75,772</b>	<b>79,291</b>	<b>18,972</b>	<b>3,739</b>	<b>47,025</b>	<b>181,998</b>	<b>3,633</b>	<b>4,159</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(523,270)</b>	<b>325,392</b>	<b>(33,199)</b>	<b>5,709</b>	<b>753</b>	<b>(3,725)</b>	<b>(16,326)</b>	<b>495,645</b>	<b>692</b>	<b>3,346</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	536,783	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>536,783</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$13,513</b>	<b>\$325,392</b>	<b>\$(33,199)</b>	<b>\$5,709</b>	<b>\$753</b>	<b>\$(3,725)</b>	<b>\$(16,326)</b>	<b>\$495,645</b>	<b>\$692</b>	<b>\$3,346</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2095 Land Reclamation and Levee Maintenance	Reclamation District No. 2096 Land Reclamation and Levee Maintenance	Reclamation District No. 2098 Land Reclamation and Levee Maintenance	Reclamation District No. 2103 Land Reclamation and Levee Maintenance	Reclamation District No. 2106 Land Reclamation and Levee Maintenance	Reclamation District No. 2107 Land Reclamation and Levee Maintenance	Reclamation District No. 2110 Land Reclamation and Levee Maintenance	Reclamation District No. 2111 Land Reclamation and Levee Maintenance	Reclamation District No. 2112 Land Reclamation and Levee Maintenance	Reclamation District No. 2113 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$22,346	\$5,325	\$8,049	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	52,365	—	—	31,226	—	23,062	—	20,000	—	149,200
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	584	904	887	2,226	36	534	48	12	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	302	142	162	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	16,942	—	33,445	—	—	—	—	—	16,708	2,000
<b>Total Revenues</b>	<b>69,891</b>	<b>23,552</b>	<b>39,799</b>	<b>41,663</b>	<b>36</b>	<b>23,596</b>	<b>48</b>	<b>20,012</b>	<b>16,708</b>	<b>151,200</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	61,152
Services and Supplies	45,012	18,866	36,195	66,018	—	34,493	21,419	16,985	13,744	90,785
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>45,012</b>	<b>18,866</b>	<b>36,195</b>	<b>66,018</b>	<b>—</b>	<b>34,493</b>	<b>21,419</b>	<b>16,985</b>	<b>13,744</b>	<b>151,937</b>
<b>Revenues Over (Under) Expenditures</b>	<b>24,879</b>	<b>4,686</b>	<b>3,604</b>	<b>(24,355)</b>	<b>36</b>	<b>(10,897)</b>	<b>(21,371)</b>	<b>3,027</b>	<b>2,964</b>	<b>(737)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>									
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$24,879</b>	<b>\$4,686</b>	<b>\$3,604</b>	<b>\$(24,355)</b>	<b>\$36</b>	<b>\$(10,897)</b>	<b>\$(21,371)</b>	<b>\$3,027</b>	<b>\$2,964</b>	<b>\$(737)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2115 Land Reclamation and Levee Maintenance	Reclamation District No. 2116 Land Reclamation and Levee Maintenance	Reclamation District No. 2117 Land Reclamation and Levee Maintenance	Reclamation District No. 2119 Land Reclamation and Levee Maintenance	Reclamation District No. 2122 Land Reclamation and Levee Maintenance	Reclamation District No. 2125 Land Reclamation and Levee Maintenance	Reclamation District No. 2126 Land Reclamation and Levee Maintenance	Reclamation District No. 2130 Land Reclamation and Levee Maintenance	Reclamation District No. 2134 Land Reclamation and Levee Maintenance	Reclamation District No. 2136 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	24,114	—	—	378,951	—	50,000	141,056	—	267,000	5,542
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	123	—	—	465	713	1	151	262	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	34,869	—	121,896	152,399	23,847	—	43,739	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	38,851
Charges for Current Services	—	—	—	—	—	—	—	75,424	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	862	—	60,481	36,454	—	2,041	—	100,000	—
<b>Total Revenues</b>	<b>59,106</b>	<b>862</b>	<b>121,896</b>	<b>592,296</b>	<b>61,014</b>	<b>50,001</b>	<b>186,987</b>	<b>75,686</b>	<b>367,000</b>	<b>44,393</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	27,455	—	—	—	—	—	—
Services and Supplies	45,463	862	26,896	358,907	20,573	54,474	153,058	123,981	366,713	53,115
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	446,715	—	—	—	—	—	—
Interest Expense	—	—	—	62,644	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>45,463</b>	<b>862</b>	<b>26,896</b>	<b>895,721</b>	<b>20,573</b>	<b>54,474</b>	<b>153,058</b>	<b>123,981</b>	<b>366,713</b>	<b>53,115</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,643</b>	<b>—</b>	<b>95,000</b>	<b>(303,425)</b>	<b>40,441</b>	<b>(4,473)</b>	<b>33,929</b>	<b>(48,295)</b>	<b>287</b>	<b>(8,722)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	385,144	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>385,144</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$13,643</b>	<b>\$—</b>	<b>\$95,000</b>	<b>\$81,719</b>	<b>\$40,441</b>	<b>\$(4,473)</b>	<b>\$33,929</b>	<b>\$(48,295)</b>	<b>\$287</b>	<b>\$(8,722)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2137	Reclamation District No. 2143 (Wendt Ranch)	Reclamation District No. 3	Reclamation District No. 307	Reclamation District No. 317	Reclamation District No. 341	Reclamation District No. 348	Reclamation District No. 349	Reclamation District No. 38	Reclamation District No. 403
	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$73,071	\$—	\$—	\$44,094	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	65,811	9,547	563,008	80,561	100,511	561,410	429,494	48,509	—	44,050
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	3,426	12	5,160	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	1,150	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	383	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	178	21	31,879	3,768	193	27,510	12,827	450	18	21
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	635,693	—	372,368	55,934	—	2,525,944	2,450,811	25,000	421,848	—
Other Governmental Agencies	—	—	—	27	—	—	—	—	—	—
Charges for Current Services	8,620	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	100	679	—	70,018	84	—	—	—
<b>Total Revenues</b>	<b>710,302</b>	<b>9,568</b>	<b>970,781</b>	<b>214,052</b>	<b>105,864</b>	<b>3,186,415</b>	<b>2,937,310</b>	<b>73,959</b>	<b>421,866</b>	<b>44,071</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	88,753	—	14,063	141,469	44,356	—	—	—
Services and Supplies	363,627	7,743	771,469	58,908	127,031	2,037,593	528,816	63,208	354,558	39,935
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	75,000	—	—	—	—	—
Interest Expense	—	—	—	—	1,376	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>363,627</b>	<b>7,743</b>	<b>860,222</b>	<b>58,908</b>	<b>217,470</b>	<b>2,179,062</b>	<b>573,172</b>	<b>63,208</b>	<b>354,558</b>	<b>39,935</b>
<b>Revenues Over (Under) Expenditures</b>	<b>346,675</b>	<b>1,825</b>	<b>110,559</b>	<b>155,144</b>	<b>(111,606)</b>	<b>1,007,353</b>	<b>2,364,138</b>	<b>10,751</b>	<b>67,308</b>	<b>4,136</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	85,000	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>85,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$346,675</b>	<b>\$1,825</b>	<b>\$110,559</b>	<b>\$155,144</b>	<b>\$(26,606)</b>	<b>\$1,007,353</b>	<b>\$2,364,138</b>	<b>\$10,751</b>	<b>\$67,308</b>	<b>\$4,136</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 404 Land Reclamation and Levee Maintenance	Reclamation District No. 407 Drainage and Drainage Maintenance	Reclamation District No. 479 Drainage and Drainage Maintenance	Reclamation District No. 501 Land Reclamation and Levee Maintenance	Reclamation District No. 524 Land Reclamation and Levee Maintenance	Reclamation District No. 536 Land Reclamation and Levee Maintenance	Reclamation District No. 537 Land Reclamation and Levee Maintenance	Reclamation District No. 544 Land Reclamation and Levee Maintenance	Reclamation District No. 548 Land Reclamation and Levee Maintenance	Reclamation District No. 551 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$11,351	\$—	\$—	\$—	\$—	\$—	\$—	\$13,070	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	519,828	96,794	—	280,000	46,917	49,820	143,692	67,559	507,980	187,206
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,126	—	—	—	—	—	—	—	1,674
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,473	379	110	2,278	3,012	75	7,010	3,185	1,023	4,410
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	153	—	—	—	50,456	18,706	—	44,182	473,124	102,746
Other Governmental Agencies	563	—	—	—	—	—	—	—	129	—
Charges for Current Services	—	—	92,147	—	—	—	42,784	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	26,547	—	799	8,333	—	—	—
<b>Total Revenues</b>	<b>537,368</b>	<b>99,299</b>	<b>92,257</b>	<b>308,825</b>	<b>100,385</b>	<b>69,400</b>	<b>201,819</b>	<b>127,996</b>	<b>982,256</b>	<b>296,036</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	666	5,801	—	127,591	—	—	45,506	—	8,487	38,649
Services and Supplies	144,195	46,458	40,395	178,741	99,314	67,220	150,006	266,386	880,700	236,454
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	10,667	—	120,000	—	—	—	—	—	7,971
Interest Expense	—	4,717	—	5,395	—	—	—	—	—	—
Fixed Assets	—	—	—	194,853	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>144,861</b>	<b>67,643</b>	<b>40,395</b>	<b>626,580</b>	<b>99,314</b>	<b>67,220</b>	<b>195,512</b>	<b>266,386</b>	<b>889,187</b>	<b>283,074</b>
<b>Revenues Over (Under) Expenditures</b>	<b>392,507</b>	<b>31,656</b>	<b>51,862</b>	<b>(317,755)</b>	<b>1,071</b>	<b>2,180</b>	<b>6,307</b>	<b>(138,390)</b>	<b>93,069</b>	<b>12,962</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	200,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	875,000	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	565,000	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>200,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>310,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$392,507</b>	<b>\$31,656</b>	<b>\$51,862</b>	<b>\$(117,755)</b>	<b>\$1,071</b>	<b>\$2,180</b>	<b>\$6,307</b>	<b>\$(138,390)</b>	<b>\$403,069</b>	<b>\$12,962</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 554 Land Reclamation and Levee Maintenance	Reclamation District No. 556 Land Reclamation and Levee Maintenance	Reclamation District No. 563 Land Reclamation and Levee Maintenance	Reclamation District No. 684 Land Reclamation and Levee Maintenance	Reclamation District No. 685 Flood Control and Water Conservation	Reclamation District No. 695 Land Reclamation and Levee Maintenance	Reclamation District No. 70 Land Reclamation and Levee Maintenance	Reclamation District No. 730 Land Reclamation and Levee Maintenance	Reclamation District No. 739 Land Reclamation and Levee Maintenance	Reclamation District No. 744 Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	14,976	58,686	272,119	449,524	14,720	16,932	207,026	30,316	25,000	17,152
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	205	—	1,409	—	—	422	312	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	102	177	243	213	—	41	3,708	1,057	1	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	33,173	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	2,388	—	—	—	—	—	—	—
State	5,690	—	1,428,103	173,116	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,500	—	833	13,583	—	—	3,824	—	—	2,203
<b>Total Revenues</b>	<b>26,473</b>	<b>58,863</b>	<b>1,705,095</b>	<b>636,436</b>	<b>14,720</b>	<b>17,395</b>	<b>248,043</b>	<b>31,373</b>	<b>25,001</b>	<b>19,355</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	10,868	8,308	—	—	113,208	—	—	—
Services and Supplies	82,180	54,962	299,324	846,629	3,546	5,474	110,775	21,372	28,922	12,769
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	1,200,000	597,584	—	—	—	—	—	—
Interest Expense	—	—	82,438	24,758	14	544	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>82,180</b>	<b>54,962</b>	<b>1,592,630</b>	<b>1,477,279</b>	<b>3,560</b>	<b>6,018</b>	<b>223,983</b>	<b>21,372</b>	<b>28,922</b>	<b>12,769</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(55,707)</b>	<b>3,901</b>	<b>112,465</b>	<b>(840,843)</b>	<b>11,160</b>	<b>11,377</b>	<b>24,060</b>	<b>10,001</b>	<b>(3,921)</b>	<b>6,586</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	851,094	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>851,094</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(55,707)</b>	<b>\$3,901</b>	<b>\$112,465</b>	<b>\$10,251</b>	<b>\$11,160</b>	<b>\$11,377</b>	<b>\$24,060</b>	<b>\$10,001</b>	<b>\$(3,921)</b>	<b>\$6,586</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 749 Land Reclamation and Levee Maintenance	Reclamation District No. 755 Drainage and Drainage Maintenance	Reclamation District No. 756 Land Reclamation and Levee Maintenance	Reclamation District No. 765 Drainage and Drainage Maintenance	Reclamation District No. 768 Land Reclamation and Levee Maintenance	Reclamation District No. 770 Land Reclamation and Levee Maintenance	Reclamation District No. 771 Land Reclamation and Levee Maintenance	Reclamation District No. 773 Land Reclamation and Levee Maintenance	Reclamation District No. 776 Land Reclamation and Levee Maintenance	Reclamation District No. 777 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$68,896
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	85,000	15,000	360,000	—	26,773	40,000	—	—	—	94,724
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	88
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1	87	779	—	7,083	1	98	4,596	113	11,917
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	2,515,016	—	—	—	—	66
State	—	—	287,382	—	—	—	—	131,335	—	1,077
Other Governmental Agencies	8,491	—	—	—	—	15,745	—	—	—	1,504
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	46,558	802	—	—	7,083	—	—
<b>Total Revenues</b>	<b>93,492</b>	<b>15,087</b>	<b>648,161</b>	<b>46,558</b>	<b>2,549,674</b>	<b>55,746</b>	<b>98</b>	<b>143,014</b>	<b>113</b>	<b>178,272</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	96,199	20,061	633,358	53,964	1,907,714	78,411	—	164,087	45	101,327
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	5,551	—	—	—	—	—
Interest Expense	—	—	—	—	4,391	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>96,199</b>	<b>20,061</b>	<b>633,358</b>	<b>53,964</b>	<b>1,917,656</b>	<b>78,411</b>	<b>—</b>	<b>164,087</b>	<b>45</b>	<b>101,327</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,707)</b>	<b>(4,974)</b>	<b>14,803</b>	<b>(7,406)</b>	<b>632,018</b>	<b>(22,665)</b>	<b>98</b>	<b>(21,073)</b>	<b>68</b>	<b>76,945</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	1,250,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,351,044	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(101,044)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,707)</b>	<b>\$(4,974)</b>	<b>\$(86,241)</b>	<b>\$(7,406)</b>	<b>\$632,018</b>	<b>\$(22,665)</b>	<b>\$98</b>	<b>\$(21,073)</b>	<b>\$68</b>	<b>\$76,945</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 780	Reclamation District No. 784	Reclamation District No. 785	Reclamation District No. 799	Reclamation District No. 800 (Sacramento)	Reclamation District No. 800 - Byron Tract (Contra Costa)	Reclamation District No. 801	Reclamation District No. 811	Reclamation District No. 812	Reclamation District No. 817
	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$580,402	\$—	\$—	\$—	\$13,691
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	723,550	62,612	241,498	—	625,608	—	—	40,997	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	31,068	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	99,349	1,686	1,409	3,457	19,581	—	497	—	704
Rents, Concessions, and Royalties	—	4,000	—	—	—	—	7,063	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	61,030	—	438,160	—	—	—	274
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	28,000	—	50,000	197,733	—	2,106	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	869,168	—	2,119	1,770	20,926	—	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>1,724,067</b>	<b>64,298</b>	<b>387,124</b>	<b>202,960</b>	<b>1,684,677</b>	<b>9,169</b>	<b>497</b>	<b>40,997</b>	<b>14,669</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	452,293	—	77,154	5,000	285,771	—	—	—	—
Services and Supplies	1,655	581,224	65,506	289,473	184,401	707,204	—	51,244	42,539	13,848
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	190	—	4,502	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,655</b>	<b>1,033,517</b>	<b>65,506</b>	<b>366,817</b>	<b>189,401</b>	<b>997,477</b>	<b>—</b>	<b>51,244</b>	<b>42,539</b>	<b>13,848</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,655)</b>	<b>690,550</b>	<b>(1,208)</b>	<b>20,307</b>	<b>13,559</b>	<b>687,200</b>	<b>9,169</b>	<b>(50,747)</b>	<b>(1,542)</b>	<b>821</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,655)</b>	<b>\$690,550</b>	<b>\$(1,208)</b>	<b>\$20,307</b>	<b>\$13,559</b>	<b>\$687,200</b>	<b>\$9,169</b>	<b>\$(50,747)</b>	<b>\$(1,542)</b>	<b>\$821</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 825	Reclamation District No. 827	Reclamation District No. 828	Reclamation District No. 830	Reclamation District No. 833	Reclamation District No. 900	Reclamation District No. 999	Red Bluff Cemetery District	Redbud Healthcare District	Redcrest Maintenance District (Humboldt) Lighting and Lighting Maintenance
	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Cemetery	Health						
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$68,159	\$—	\$—	\$276,861	\$723,458	\$1,501
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	50,793	49,902	527,387	106,681	562,856	646,599	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	83	—	—	335	—	28
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	525	4,070	12,815	99,964	12,450	174	10,006	20,731	359
Rents, Concessions, and Royalties	—	—	—	—	106,431	—	9,893	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	1,055,455	1,241	—	53,492	5,318	11,536	28
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	9,567	—	—	—	7,343	528,509	—	104,500	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	8,318	—	—	1,630,088	37,827	132	—	—	—
<b>Total Revenues</b>	<b>9,567</b>	<b>59,636</b>	<b>53,972</b>	<b>1,595,657</b>	<b>2,019,990</b>	<b>1,141,642</b>	<b>710,290</b>	<b>397,020</b>	<b>755,725</b>	<b>1,916</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	132,419	498,364	298,272	350,982	23,673	—
Services and Supplies	9,567	64,823	37,761	1,098,238	149,525	553,710	483,899	86,253	39,148	966
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	35,992	—	—	—
Interest Expense	—	—	—	—	—	—	1,300	—	—	—
Fixed Assets	—	—	—	—	11,689	—	—	5,083	—	—
Other Expenditures	—	15,436	—	5,965	—	—	—	—	726,511	14,820
<b>Total Expenditures</b>	<b>9,567</b>	<b>80,259</b>	<b>37,761</b>	<b>1,104,203</b>	<b>293,633</b>	<b>1,052,074</b>	<b>819,463</b>	<b>442,318</b>	<b>789,332</b>	<b>15,786</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(20,623)</b>	<b>16,211</b>	<b>491,454</b>	<b>1,726,357</b>	<b>89,568</b>	<b>(109,173)</b>	<b>(45,298)</b>	<b>(33,607)</b>	<b>(13,870)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(20,623)</b>	<b>\$16,211</b>	<b>\$491,454</b>	<b>\$1,726,357</b>	<b>\$89,568</b>	<b>\$(109,173)</b>	<b>\$(45,298)</b>	<b>\$(33,607)</b>	<b>\$(13,870)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Redway Fire Protection District	Redwood Coast Energy Authority	Redwood Coast Fire Protection District	Redwood Empire Dispatch Communications Authority	Redwood Empire Municipal Insurance Fund	Redwood Empire School Insurance Group	Redwood Region Economic Development Commission Local and Regional Planning or Development	Redwood Valley - Calpella Fire Protection District	Reedley Cemetery District	Regional Fire Protection Authority
	Fire Protection	Local and Regional Planning or Development	Fire Protection	Fire Protection	Self Insurance	Self Insurance		Fire Protection	Cemetery	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$72,425	\$—	\$—	\$—	\$—	\$—	\$—	\$201,760	\$207,810	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	206,489	—	—	—	—	194,860	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,329	—	—	—	—	—	—	(1,832)	2,236	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,518	1,984	1,383	9,326	272,366	387,563	408,603	1,807	48,498	—
Rents, Concessions, and Royalties	2,000	—	4,902	—	102,291	47,688	81,057	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,320	933,590	—	1,836	—	—	—	93,051	3,617	—
Other Governmental Agencies	4,112	15,443	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,550	100,427	3,003,227	744,783	—	2,848	11,228	311,884	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	6,975,365	13,585,110	—	—	—	—
Other Revenues	—	21,274	3,796	719	327,715	—	—	95,742	448	—
<b>Total Revenues</b>	<b>85,704</b>	<b>973,841</b>	<b>316,997</b>	<b>3,015,108</b>	<b>8,422,520</b>	<b>14,020,361</b>	<b>492,508</b>	<b>596,616</b>	<b>574,493</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,243	487,978	30,422	—	1,211,962	1,647,074	205,845	377,095	334,802	5,896
Services and Supplies	15,521	355,842	178,555	2,732,194	2,126,928	1,110,568	204,383	135,679	174,367	3,860
Self Insurance - Claims Paid	—	—	—	—	4,586,628	6,797,244	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	22,498	—	—	—	—	45,554	—	—
Interest Expense	—	75,000	—	—	—	109,932	—	7,437	—	—
Fixed Assets	23,532	—	7,797	68,886	409,283	—	—	79,498	6,248	—
Other Expenditures	8,730	35,692	105,000	—	—	—	—	8,806	—	—
<b>Total Expenditures</b>	<b>49,026</b>	<b>954,512</b>	<b>344,272</b>	<b>2,801,080</b>	<b>8,334,801</b>	<b>9,664,818</b>	<b>410,228</b>	<b>654,069</b>	<b>515,417</b>	<b>9,756</b>
<b>Revenues Over (Under) Expenditures</b>	<b>36,678</b>	<b>19,329</b>	<b>(27,275)</b>	<b>214,028</b>	<b>87,719</b>	<b>4,355,543</b>	<b>82,280</b>	<b>(57,453)</b>	<b>59,076</b>	<b>(9,756)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$36,678</b>	<b>\$19,329</b>	<b>\$(27,275)</b>	<b>\$214,028</b>	<b>\$87,719</b>	<b>\$4,355,543</b>	<b>\$82,280</b>	<b>\$(57,453)</b>	<b>\$59,076</b>	<b>\$(9,756)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rescue Fire Protection District	Residential Lighting (Contra Costa)	Resort Improvement District No. 1	Resource Conservation District of Greater San Diego County	Resources Conservation District of the Santa Monica Mountains	Rice Pest Abatement District No. 1	Richgrove Community Services District	Richland Tract Lighting District	Richvale Recreation and Park District	Ridgecrest Ranchos Recreation and Park District
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Resource Conservation	Resource Conservation	Pest Control	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$843,197	\$4,722	\$451,714	\$254,407	\$242,613	\$—	\$—	\$1,605	\$—	\$20,524
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	340,939	12,410	71,135	—	—	—	—	4,758	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10,160	—	—	—	—	—	—	4	—	—
Licenses, Permits, and Franchises	1,897	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,610	18	3,297	1,265	6,280	4,070	—	22	2,076	12
Rents, Concessions, and Royalties	11,613	—	18,710	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	1,195,635	—	—	—	1	—	—
State	8,998	1,357	9,600	209,730	1,848	—	—	27	—	316
Other Governmental Agencies	186,954	—	15,967	3,379	—	—	—	768	—	—
Charges for Current Services	180,229	—	33,000	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,392	—	—	—	428,134	65	—	—	6,010	—
<b>Total Revenues</b>	<b>1,596,989</b>	<b>18,507</b>	<b>603,423</b>	<b>1,664,416</b>	<b>678,875</b>	<b>4,135</b>	<b>—</b>	<b>7,185</b>	<b>8,086</b>	<b>20,852</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,319,727	—	82,022	179,238	445,781	—	3,325	—	—	—
Services and Supplies	131,091	14,034	99,816	96,564	270,305	4,191	—	5,788	6,048	16,689
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	92,237	—	49,339	—	—	—	—	—	7,500	—
Other Expenditures	—	—	4,329	1,104,299	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,543,055</b>	<b>14,034</b>	<b>235,506</b>	<b>1,380,101</b>	<b>716,086</b>	<b>4,191</b>	<b>3,325</b>	<b>5,788</b>	<b>13,548</b>	<b>16,689</b>
<b>Revenues Over (Under) Expenditures</b>	<b>53,934</b>	<b>4,473</b>	<b>367,917</b>	<b>284,315</b>	<b>(37,211)</b>	<b>(56)</b>	<b>(3,325)</b>	<b>1,397</b>	<b>(5,462)</b>	<b>4,163</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	15,000	—	—	—	—	—	—	—	13	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	367,917	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>15,000</b>	<b>—</b>	<b>(367,917)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$68,934</b>	<b>\$4,473</b>	<b>\$—</b>	<b>\$284,315</b>	<b>\$(37,211)</b>	<b>\$(56)</b>	<b>\$(3,325)</b>	<b>\$1,397</b>	<b>\$(5,449)</b>	<b>\$4,163</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ridgeview Woodlands Permanent Road Division Streets and Roads - Construction and Maintenance	Ridgewood Acres Community Services District Streets and Roads - Construction and Maintenance	Rim of the World Recreation and Park District Recreation and Park	Rincon Del Diablo Municipal Water District Fire Protection	Rincon Ranch Community Services District Streets and Roads - Construction and Maintenance	Rincon Valley Fire Protection District Fire Protection	Rio Dell Fire Protection District Fire Protection	Rio Linda-Elverta Parks and Recreation Area (Sacramento) Recreation and Park	Rio Nido Lighting District Lighting and Lighting Maintenance	Rio Vista - Montezuma Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$1,436,258	\$13,386	\$3,916,263	\$36,842	\$821,102	\$30,768	\$487,222
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	13,580	3,081	322,967	350,207	29,191	765,318	20,002	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	49,643	43,019	—	19,055	1,151	—	(7)	2,524
Licenses, Permits, and Franchises	—	—	—	—	—	1,780	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	105	243	—	5,216	240	14,403	2,683	2,308	3,940	15,251
Rents, Concessions, and Royalties	—	—	57,110	—	—	—	—	28,595	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	51,293	—	40,314	—	—
State	—	—	—	14,315	631	125,583	1,276	17,235	617	5,462
Other Governmental Agencies	—	—	—	47,483	—	—	—	—	—	—
Charges for Current Services	—	—	297,815	—	—	5,352	—	91,605	—	15,250
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(20)	—	33,336	—	—	1,733	5,055	30,332	—	5,826
<b>Total Revenues</b>	<b>13,665</b>	<b>3,324</b>	<b>760,871</b>	<b>1,896,498</b>	<b>43,448</b>	<b>4,900,780</b>	<b>67,009</b>	<b>1,031,491</b>	<b>35,318</b>	<b>531,535</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	398,516	—	—	3,934,647	7,122	524,150	—	162,958
Services and Supplies	1,285	260	328,919	1,856,780	4,928	548,973	86,079	274,305	22,191	86,496
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	12,424	—	—	—	—	—	—	—
Interest Expense	—	—	36,016	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	13,569	—	81,217	—	22,908
Other Expenditures	—	—	—	—	19,301	125,000	—	—	—	2,707
<b>Total Expenditures</b>	<b>1,285</b>	<b>260</b>	<b>775,875</b>	<b>1,856,780</b>	<b>24,229</b>	<b>4,622,189</b>	<b>93,201</b>	<b>879,672</b>	<b>22,191</b>	<b>275,069</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,380</b>	<b>3,064</b>	<b>(15,004)</b>	<b>39,718</b>	<b>19,219</b>	<b>278,591</b>	<b>(26,192)</b>	<b>151,819</b>	<b>13,127</b>	<b>256,466</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	39,718	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(39,718)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,380</b>	<b>\$3,064</b>	<b>\$(15,004)</b>	<b>\$—</b>	<b>\$19,219</b>	<b>\$278,591</b>	<b>\$(26,192)</b>	<b>\$151,819</b>	<b>\$13,127</b>	<b>\$256,466</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ripon Consolidated Fire Protection District	Rising Hill Community Services District	River City Regional Stadium Financing Authority	River Delta Fire District	River Highlands Community Service District	River Park Estates Canal Maintenance (Napa)	Riverdale Memorial District	Riverdale Public Utility District	Riverdale Public Utility District	Riverside County Employer / Employee Partnership For Benefits Self Insurance
	Fire Protection	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Fire Protection	Local and Regional Planning or Development	Drainage and Drainage Maintenance	Memorial	Fire Protection	Lighting and Lighting Maintenance	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,135,745	\$9,834	\$—	\$175,479	\$—	\$—	\$51,311	\$72,712	\$16,645	\$—
Voter Approved Taxes	—	—	—	—	—	236,660	—	—	—	—
Property Assessments	675,057	34,000	—	—	—	—	—	—	13,718	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	164	—	—	—	—	130	—	—	—
Licenses, Permits, and Franchises	—	—	15,398	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	21,565	429	192	—	—	5,410	2,030	1,955	1,451	154,068
Rents, Concessions, and Royalties	—	—	4,533,787	—	—	—	26,097	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	8,434	—	—
State	10,846	114	—	2,395	—	—	357	1,227	281	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	441,604	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	172,837,091
Other Revenues	214,443	—	—	25,765	—	—	1,132	653	—	1,879,880
<b>Total Revenues</b>	<b>2,499,260</b>	<b>44,541</b>	<b>4,549,377</b>	<b>203,639</b>	<b>—</b>	<b>242,070</b>	<b>81,057</b>	<b>84,981</b>	<b>32,095</b>	<b>174,871,039</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,837,328	—	—	16,974	9,000	—	36,316	13,696	5,850	—
Services and Supplies	552,947	13,342	—	113,116	37,082	1,801,214	47,058	38,736	21,745	96,032,915
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	99,054,579
<b>Debt Service</b>										
Retirement of Long-Term Debt	94,488	—	715,000	60,500	—	—	—	16,313	—	—
Interest Expense	9,328	—	2,854,019	17,823	—	—	—	3,702	—	—
Fixed Assets	—	—	—	—	—	—	12,600	4,770	—	—
Other Expenditures	—	—	44,663	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,494,091</b>	<b>13,342</b>	<b>3,613,682</b>	<b>208,413</b>	<b>46,082</b>	<b>1,801,214</b>	<b>95,974</b>	<b>77,217</b>	<b>27,595</b>	<b>195,087,494</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,169</b>	<b>31,199</b>	<b>935,695</b>	<b>(4,774)</b>	<b>(46,082)</b>	<b>(1,559,144)</b>	<b>(14,917)</b>	<b>7,764</b>	<b>4,500</b>	<b>(20,216,455)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	63,398	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(63,398)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(58,229)</b>	<b>\$31,199</b>	<b>\$935,695</b>	<b>\$(4,774)</b>	<b>\$(46,082)</b>	<b>\$(1,559,144)</b>	<b>\$(14,917)</b>	<b>\$7,764</b>	<b>\$4,500</b>	<b>\$(20,216,455)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Riverside County Flood Control and Water Conservation	Riverside County Habitat Conservation Agency Resource Conservation	Riverside County Regional Park and Open Space	Riverside Schools Insurance Authority	Riverside Schools Risk Management Authority	Riverside-Corona Resource Conservation District	Riverview Cemetery District	Riverwood Terrace Lighting District	Riviera Cliffs Maintenance District (San Joaquin)	Rock Creek Reclamation District (Butte)
	Flood Control and Water Conservation	Resource Conservation	Recreation and Park	Self Insurance	Self Insurance	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$42,810,000	\$—	\$4,010,166	\$—	\$—	\$704,133	\$162,796	\$2,329	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	1,663	—	5,439	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	724,000	—	68,831	—	—	104,154	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,404,000	207,946	247,175	193,734	59,359	402,283	16,892	—	25	59
Rents, Concessions, and Royalties	—	—	796,035	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	165,000	—	—	—	—	—	—	—	—	—
State	630,000	—	2,234,727	—	—	7,291	2,207	26	—	—
Other Governmental Agencies	6,229,000	491,279	6,504,994	—	—	35,243	2,705	—	—	—
Charges for Current Services	19,383,000	—	3,164,122	—	—	—	276,089	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	6,406,681	19,323,513	—	—	—	—	—
Other Revenues	—	—	—	—	—	418,414	3,840	—	—	6,739
<b>Total Revenues</b>	<b>72,345,000</b>	<b>699,225</b>	<b>17,026,050</b>	<b>6,600,415</b>	<b>19,382,872</b>	<b>1,671,518</b>	<b>466,192</b>	<b>2,355</b>	<b>5,464</b>	<b>6,798</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	21,328,000	—	6,165,012	—	—	473,740	208,352	—	—	—
Services and Supplies	32,932,000	827,286	5,374,673	6,162,529	19,309,397	369,972	124,224	749	5,543	6,798
Self Insurance - Claims Paid	—	—	—	892,191	195,664	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	24,429	—	—	—
Interest Expense	—	—	—	—	—	—	13,969	—	—	—
Fixed Assets	4,486,000	—	7,943,731	—	—	17,240	10,910	—	—	—
Other Expenditures	—	—	—	—	—	538,974	—	—	—	—
<b>Total Expenditures</b>	<b>58,746,000</b>	<b>827,286</b>	<b>19,483,416</b>	<b>7,054,720</b>	<b>19,505,061</b>	<b>1,399,926</b>	<b>381,884</b>	<b>749</b>	<b>5,543</b>	<b>6,798</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,599,000</b>	<b>(128,061)</b>	<b>(2,457,366)</b>	<b>(454,305)</b>	<b>(122,189)</b>	<b>271,592</b>	<b>84,308</b>	<b>1,606</b>	<b>(79)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	672,000	—	2,457,998	—	—	—	—	—	—	—
Operating Transfers Out	1,272,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(600,000)</b>	<b>—</b>	<b>2,457,998</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,999,000</b>	<b>\$(128,061)</b>	<b>\$632</b>	<b>\$(454,305)</b>	<b>\$(122,189)</b>	<b>\$271,592</b>	<b>\$84,308</b>	<b>\$1,606</b>	<b>\$(79)</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rocklin Fire Protection District Fire Protection	Rodeo-Hercules Fire Protection District Fire Protection	Rohner Community Recreation and Park Recreation and Park	Rohnerville Lighting District Lighting and Lighting Maintenance	Rolling Acres Permanent Road Division Streets and Roads - Construction and Maintenance	Rolling Hills Community Services District Streets and Roads - Construction and Maintenance	Rolling Hills Lighting District Lighting and Lighting Maintenance	Rosamond Community Services District Lighting and Lighting Maintenance	Rosamond Community Services District Recreation and Park	Rose-Andrews Street Lighting District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$36,076	\$2,840,509	\$12,225	\$4,813	\$—	\$64,959	\$6,384	\$—	\$288,109	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,321,681	—	—	4,200	70,396	—	—	234,182	1,203
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	95,273	—	—
Prior Year and Penalties	—	(26,007)	81	88	—	1,547	3	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,049	987	70	1,498	331	883	664	187	2,096	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	397	40,587	278	87	—	762	63	—	2,718	—
Other Governmental Agencies	158	316,100	—	—	—	—	—	—	44,257	—
Charges for Current Services	—	93,292	—	—	—	—	—	—	44,272	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	74,166	—	—	—	210	—	—	—	—
<b>Total Revenues</b>	<b>40,680</b>	<b>4,661,315</b>	<b>12,654</b>	<b>6,486</b>	<b>4,531</b>	<b>138,757</b>	<b>7,114</b>	<b>95,460</b>	<b>615,634</b>	<b>1,203</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	4,716,252	—	—	—	3,412	—	—	682,444	—
Services and Supplies	127,555	607,487	—	645	3,109	167,597	1,804	97,658	276,280	1,064
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	7,179	—
Fixed Assets	—	—	—	—	—	—	—	—	102,875	—
Other Expenditures	—	—	7,768	77,940	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>127,555</b>	<b>5,323,739</b>	<b>7,768</b>	<b>78,585</b>	<b>3,109</b>	<b>171,009</b>	<b>1,804</b>	<b>97,658</b>	<b>1,068,778</b>	<b>1,064</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(86,875)</b>	<b>(662,424)</b>	<b>4,886</b>	<b>(72,099)</b>	<b>1,422</b>	<b>(32,252)</b>	<b>5,310</b>	<b>(2,198)</b>	<b>(453,144)</b>	<b>139</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	700,000	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>700,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(86,875)</b>	<b>\$37,576</b>	<b>\$4,886</b>	<b>\$(72,099)</b>	<b>\$1,422</b>	<b>\$(32,252)</b>	<b>\$5,310</b>	<b>\$(2,198)</b>	<b>\$(453,144)</b>	<b>\$139</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Roseland Fire Protection District Fire Protection	Roseville Cemetery District Cemetery	Ross Valley Fire Service Fire Protection	Ross Valley Paramedic Authority Ambulance Service	Rossmoor Community Services District Recreation and Park	Rothers Riverside Subdivision Lighting District Lighting and Lighting Maintenance	Rough and Ready Fire Protection District Fire Protection	Round Valley County Water District Flood Control and Water Conservation	Rubidoux Community Services District Fire Protection	Rubidoux Community Services District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$476,965	\$1,742,043	\$—	\$—	\$621,274	\$13,434	\$194,993	\$13,702	\$2,134,941	\$150,246
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	956,349	242,945	—	942	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(6,537)	—	—	—	28,320	18	76	(122)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	4,847	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,144	194,215	3,771	10,880	19,717	1,323	2,912	100	15,906	—
Rents, Concessions, and Royalties	—	36,644	—	—	123,669	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	6,348	18,999	—	—	14,895	238	20,434	153	13,530	218
Other Governmental Agencies	—	—	6,199,736	—	51,656	—	—	—	14,825	—
Charges for Current Services	—	144,276	67,178	658,174	—	—	166,442	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	50,262	—	7,766	—	600	59	—	—
<b>Total Revenues</b>	<b>478,920</b>	<b>2,136,177</b>	<b>6,320,947</b>	<b>1,625,403</b>	<b>1,110,242</b>	<b>15,013</b>	<b>386,399</b>	<b>13,892</b>	<b>2,184,049</b>	<b>150,464</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,687	1,069,634	5,319,833	5,660	331,660	—	69,565	5,170	1,358,465	—
Services and Supplies	504,675	343,147	707,733	1,778,684	776,517	4,854	308,945	4,676	1,630,035	150,464
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	125,967	—	—	—	—	—	—	—
Interest Expense	—	—	6,396	—	—	—	—	—	—	—
Fixed Assets	—	181,431	603,014	24,235	2,603	—	62,472	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>508,362</b>	<b>1,594,212</b>	<b>6,762,943</b>	<b>1,808,579</b>	<b>1,110,780</b>	<b>4,854</b>	<b>440,982</b>	<b>9,846</b>	<b>2,988,500</b>	<b>150,464</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(29,442)</b>	<b>541,965</b>	<b>(441,996)</b>	<b>(183,176)</b>	<b>(538)</b>	<b>10,159</b>	<b>(54,583)</b>	<b>4,046</b>	<b>(804,451)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	398,092	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	238,667	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	108,178	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>398,092</b>	<b>—</b>	<b>(238,667)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>108,178</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(29,442)</b>	<b>\$541,965</b>	<b>\$(43,904)</b>	<b>\$(183,176)</b>	<b>\$(239,205)</b>	<b>\$10,159</b>	<b>\$(54,583)</b>	<b>\$4,046</b>	<b>\$(696,273)</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Running Springs Water District	Running Springs Water District	Rural Counties Environmental Services Joint Powers Authority Governmental Services	Rural Fire Protection District	Russian River Cemetery District	Russian River Fire Protection District	Russian River Fire Protection District	Russian River Recreation and Park District	Ruth Lake Community Services District	Ruth Lake Community Services District
	Ambulance Service	Fire Protection		Fire Protection	Cemetery	Ambulance Service	Fire Protection	Recreation and Park	Fire Protection	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,513,908	\$—	\$640,509	\$255,610	\$—	\$505,205	\$310,540	\$10	\$4,950
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	734,272	—	—	228,905	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	(1,095)	—	—	(33)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,438	—	32,816	51,892	—	2,668	1,212	47	1,122
Rents, Concessions, and Royalties	—	—	—	—	8,600	—	4,748	—	—	596,241
<b>Intergovernmental</b>										
Federal	—	—	44,710	—	—	—	—	—	—	—
State	—	29,361	215,486	6,197	9,245	—	7,613	2,878	14	34
Other Governmental Agencies	—	19,905	—	362,649	—	—	212,159	(118,917)	—	1,500
Charges for Current Services	489,488	200,965	—	3,065,774	219,686	637,364	6,398	1,910	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	7,857	147,186	318,122	100	—	19,416	4,120	—	—
<b>Total Revenues</b>	<b>489,488</b>	<b>1,773,434</b>	<b>407,382</b>	<b>5,160,339</b>	<b>544,038</b>	<b>637,364</b>	<b>987,112</b>	<b>201,710</b>	<b>71</b>	<b>603,847</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	404,179	1,108,062	—	110,438	314,017	—	1,180,231	101,744	—	238,075
Services and Supplies	225,993	279,383	430,405	3,320,354	94,535	—	235,236	114,546	5,339	254,914
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	129,072	—	—	33,438	—	—	10,980
Interest Expense	2,957	—	—	129,659	—	—	4,426	—	—	—
Fixed Assets	—	22,925	—	3,299,362	—	—	209,687	22,711	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>633,129</b>	<b>1,410,370</b>	<b>430,405</b>	<b>6,988,885</b>	<b>408,552</b>	<b>—</b>	<b>1,663,018</b>	<b>239,001</b>	<b>5,339</b>	<b>503,969</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(143,641)</b>	<b>363,064</b>	<b>(23,023)</b>	<b>(1,828,546)</b>	<b>135,486</b>	<b>637,364</b>	<b>(675,906)</b>	<b>(37,291)</b>	<b>(5,268)</b>	<b>99,878</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	15,027	—	—	49,535	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	143,641	—	—	—	—	—	1,620,052	—	15,000	—
Operating Transfers Out	—	—	—	—	—	1,620,052	—	—	—	15,000
<b>Total Other Financing Sources (Uses)</b>	<b>143,641</b>	<b>15,027</b>	<b>—</b>	<b>—</b>	<b>49,535</b>	<b>(1,620,052)</b>	<b>1,620,052</b>	<b>—</b>	<b>15,000</b>	<b>(15,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$378,091</b>	<b>\$(23,023)</b>	<b>\$(1,828,546)</b>	<b>\$185,021</b>	<b>\$(982,688)</b>	<b>\$944,146</b>	<b>\$(37,291)</b>	<b>\$9,732</b>	<b>\$84,878</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ruth Lake Community Services District	Sacramento Area Flood Control Agency	Sacramento County Parking Authority	Sacramento County Stormwater Utility District (Sacramento)	Sacramento County Water Agency	Sacramento Groundwater Authority	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District	Sacramento-EMS Regional Fire-EMS Communications Center
	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Parking	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Local and Regional Planning or Development	Air Pollution Control	Governmental Services	Fire Protection	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$6,319,150	\$—	\$—	\$—	\$115,669,205	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	6,260,466	—	899,884	2,257,165	—	—	—	708,261	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	121,971	—	—	—	131,440	—
Licenses, Permits, and Franchises	—	—	—	—	1,002,732	—	5,394,604	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	896,472	—	13,834	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5	115,772	1	195,108	518,622	3,484	268,262	92,597	110,905	65,670
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	106,406	—
<b>Intergovernmental</b>										
Federal	—	—	—	72,233	—	—	2,313,355	—	—	—
State	—	—	—	—	88,247	18,945	26,390,982	—	5,823,598	—
Other Governmental Agencies	—	—	—	—	—	546,695	—	—	610,375	—
Charges for Current Services	—	—	—	22,407,702	35,175	—	—	13,298,465	18,186,541	5,552,749
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	15,000	—	1,089,901	105,939	249	851,282	—	1,479,072	1,609
<b>Total Revenues</b>	<b>5</b>	<b>6,391,238</b>	<b>1</b>	<b>24,664,828</b>	<b>10,449,001</b>	<b>569,373</b>	<b>36,114,957</b>	<b>13,391,062</b>	<b>142,839,637</b>	<b>5,620,028</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	79,186	—	—	—	311,498	11,665,733	513,933	124,095,237	4,324,915
Services and Supplies	—	4,079,659	—	20,532,416	3,455,736	104,463	15,186,218	2,698,293	10,589,589	1,017,563
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	240,668	—	—	—	—	—	—	—	—
Interest Expense	—	12,033	—	—	34,095	—	—	—	161,450	—
Fixed Assets	—	—	—	45,054	—	1,119	18,498	11,187	2,080,481	411,662
Other Expenditures	—	15,000	—	3,093,187	9,572,567	29,640	347,365	11,140,062	154,981	218,105
<b>Total Expenditures</b>	<b>—</b>	<b>4,426,546</b>	<b>—</b>	<b>23,670,657</b>	<b>13,062,398</b>	<b>446,720</b>	<b>27,217,814</b>	<b>14,363,475</b>	<b>137,081,738</b>	<b>5,972,245</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5</b>	<b>1,964,692</b>	<b>1</b>	<b>994,171</b>	<b>(2,613,397)</b>	<b>122,653</b>	<b>8,897,143</b>	<b>(972,413)</b>	<b>5,757,899</b>	<b>(352,217)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	312,793	—	—	—	—	424,353	—	5,554,477	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(312,793)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(424,353)</b>	<b>—</b>	<b>(5,554,477)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5</b>	<b>\$1,651,899</b>	<b>\$1</b>	<b>\$994,171</b>	<b>\$(2,613,397)</b>	<b>\$122,653</b>	<b>\$8,472,790</b>	<b>\$(972,413)</b>	<b>\$203,422</b>	<b>\$(352,217)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sacramento River Fire District	Sacramento River Reclamation District (Butte)	Sacramento River Westside Levee District (Colusa)	Sacramento Valley Basinwide Air Pollution Control Council	Sacramento-Yolo Mosquito and Vector Control District	Saddle Creek Community Services District	Saddle Creek Community Services District	Saddle Creek Community Services District	Saddle Creek Community Services District	Saddle Creek Community Services District
	Fire Protection	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Air Pollution Control	Pest Control	Pest Control	Police Protection and Personal Safety	Recreation and Park	Resource Conservation	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$101,171	\$—	\$—	\$—	\$10,463,518	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	175,606	—	262,021	—	84,716	100,279	100,279	100,279	100,279	100,279
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	23,276	1,314	1,540	—	83,214	276	276	276	276	276
Rents, Concessions, and Royalties	—	—	—	—	22,000	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	341	—	—	—	—	—	—	—	—	—
State	959	—	—	—	229,383	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	42,175	—	—	77,990	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	37,312	—	—	—	329,298	3,842	3,842	3,842	3,842	3,842
<b>Total Revenues</b>	<b>380,840</b>	<b>1,314</b>	<b>263,561</b>	<b>77,990</b>	<b>11,212,129</b>	<b>104,397</b>	<b>104,397</b>	<b>104,397</b>	<b>104,397</b>	<b>104,397</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	112,020	—	—	—	6,403,937	69,826	69,826	69,826	69,826	69,826
Services and Supplies	107,687	1,862	149,254	70,774	3,737,905	41,479	20,807	20,807	20,807	20,807
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	150,000	—	—	—	—	—	—	—
Interest Expense	—	—	49,547	—	—	—	—	—	—	—
Fixed Assets	254,665	—	—	—	56,004	—	—	—	—	—
Other Expenditures	—	—	920	—	533,973	—	—	—	—	—
<b>Total Expenditures</b>	<b>474,372</b>	<b>1,862</b>	<b>349,721</b>	<b>70,774</b>	<b>10,731,819</b>	<b>111,305</b>	<b>90,633</b>	<b>90,633</b>	<b>90,633</b>	<b>90,633</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(93,532)</b>	<b>(548)</b>	<b>(86,160)</b>	<b>7,216</b>	<b>480,310</b>	<b>(6,908)</b>	<b>13,764</b>	<b>13,764</b>	<b>13,764</b>	<b>13,764</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	32	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>32</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(93,532)</b>	<b>\$(516)</b>	<b>\$(86,160)</b>	<b>\$7,216</b>	<b>\$480,310</b>	<b>\$(6,908)</b>	<b>\$13,764</b>	<b>\$13,764</b>	<b>\$13,764</b>	<b>\$13,764</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Salida Fire Protection District Fire Protection	Salida Lighting District Lighting and Lighting Maintenance	Salinas Fire Protection District Fire Protection	Salton Community Services District Fire Protection	Salton Sea Authority Resource Conservation	Salyer Community Service District Fire Protection	Samoa Fire Protection District Fire Protection	San Andreas Cemetery District Cemetery	San Andreas Fire Protection District Fire Protection	San Andreas Lighting District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$613,653	\$6,505	\$5,524,679	\$—	\$—	\$2,350	\$2,316	\$25,050	\$220,742	\$22,054
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	392,553	93,537	—	—	—	39,000	62,760	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	14	313,101	—	—	42,000	24,072	—	—	30
Licenses, Permits, and Franchises	43,370	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	22,014	249	19,597	155	1,061	150	3,790	1,722	1,702	1,443
Rents, Concessions, and Royalties	17,086	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	255,528	3	373,750	35,250	—	—	—	—	—	—
State	137,638	105	34,402	—	—	56	38	292	117,404	258
Other Governmental Agencies	371,721	2,555	1,292,359	—	—	—	416	—	—	—
Charges for Current Services	—	—	—	24,288	—	—	—	2,750	3,240	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	19,864	—	—	2,268	211,657	—	—	766	18,296	—
<b>Total Revenues</b>	<b>1,873,427</b>	<b>102,968</b>	<b>7,557,888</b>	<b>61,961</b>	<b>212,718</b>	<b>83,556</b>	<b>93,392</b>	<b>30,580</b>	<b>361,384</b>	<b>23,785</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,424,768	—	6,045,338	—	—	—	11,960	25,972	188,362	—
Services and Supplies	217,064	104,405	803,458	123,828	190,631	32,568	29,546	11,430	116,002	15,211
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	68,021	—	—	—	—	—	—	—
Interest Expense	—	—	55,787	—	—	—	—	—	—	—
Fixed Assets	315,590	—	215,837	—	—	—	—	—	48,518	—
Other Expenditures	294,838	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,252,260</b>	<b>104,405</b>	<b>7,188,441</b>	<b>123,828</b>	<b>190,631</b>	<b>32,568</b>	<b>41,506</b>	<b>37,402</b>	<b>352,882</b>	<b>15,211</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(378,833)</b>	<b>(1,437)</b>	<b>369,447</b>	<b>(61,867)</b>	<b>22,087</b>	<b>50,988</b>	<b>51,886</b>	<b>(6,822)</b>	<b>8,502</b>	<b>8,574</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	12,000	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	586,905	—	—	61,867	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>586,905</b>	<b>—</b>	<b>—</b>	<b>61,867</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$208,072</b>	<b>\$(1,437)</b>	<b>\$369,447</b>	<b>\$—</b>	<b>\$22,087</b>	<b>\$50,988</b>	<b>\$51,886</b>	<b>\$(6,822)</b>	<b>\$20,502</b>	<b>\$8,574</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Andreas Recreation and Park District	San Andreas Veterans Memorial District	San Ardo Cemetery District	San Benito Resource Conservation District	San Bernardino County Flood Control District	San Bernardino Valley Water Conservation District	San Diego Area Housing and Finance Agency	San Diego Convention Center Corporation, Inc.	San Diego County Air Pollution Control	San Diego County Flood Control District
	Recreation and Park	Memorial	Cemetery	Resource Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Governmental Services	Governmental Services	Air Pollution Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$28,055	\$—	\$10,488	\$—	\$37,425,294	\$71,555	\$—	\$—	\$—	\$3,976,050
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	434,397	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	546	—	1,015,425	—	—	—	—	30,229
Licenses, Permits, and Franchises	—	—	—	—	45,580	—	—	—	5,358,429	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	1,765,129	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	454	1,973	269	162	183,196	47,727	—	77,382	162,412	89,277
Rents, Concessions, and Royalties	13,010	—	—	—	1,650,989	124,066	—	33,117,130	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	5,396,212	—	—	—	3,217,989	1,010
State	358	—	64	—	6,955,835	117,731	—	—	9,877,164	39,492
Other Governmental Agencies	—	—	—	—	1,121,013	—	—	3,905,278	6,306,384	457
Charges for Current Services	—	—	—	—	150,190	—	—	—	1,454,537	1,835,913
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	10,198	—	3,580	—	3,176,057	48,263	—	1,004,294	165,417	30
<b>Total Revenues</b>	<b>52,075</b>	<b>1,973</b>	<b>14,947</b>	<b>162</b>	<b>57,119,791</b>	<b>843,739</b>	<b>—</b>	<b>38,104,084</b>	<b>28,307,461</b>	<b>5,972,458</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,129	—	—	—	15,315,387	970,735	—	24,079,049	14,301,770	—
Services and Supplies	39,623	46	4,292	1,977	37,638,194	1,414,872	2,250	10,419,078	4,113,362	3,917,222
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	3,451,315	—	—	1,863,313	—	—
Interest Expense	—	—	—	—	3,762,729	—	—	67,654	—	—
Fixed Assets	10,713	—	—	—	911,932	—	—	2,093,543	141,376	1,947,984
Other Expenditures	—	2,000	—	—	—	—	—	347,816	7,651,970	57,488
<b>Total Expenditures</b>	<b>52,465</b>	<b>2,046</b>	<b>4,292</b>	<b>1,977</b>	<b>61,079,557</b>	<b>2,385,607</b>	<b>2,250</b>	<b>38,870,453</b>	<b>26,208,478</b>	<b>5,922,694</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(390)</b>	<b>(73)</b>	<b>10,655</b>	<b>(1,815)</b>	<b>(3,959,766)</b>	<b>(1,541,868)</b>	<b>(2,250)</b>	<b>(766,369)</b>	<b>2,098,983</b>	<b>49,764</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	7,388	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	212,500	—
Operating Transfers In	—	—	—	—	4,057,725	50,000	—	—	5,681,719	—
Operating Transfers Out	—	—	—	—	4,057,725	—	—	—	5,681,719	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>50,000</b>	<b>—</b>	<b>—</b>	<b>(205,112)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(390)</b>	<b>\$(73)</b>	<b>\$10,655</b>	<b>\$(1,815)</b>	<b>\$(3,959,766)</b>	<b>\$(1,491,868)</b>	<b>\$(2,250)</b>	<b>\$(766,369)</b>	<b>\$1,893,871</b>	<b>\$49,764</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Diego County Schools Fringe Benefits Consortium	San Diego County Schools Risk Management Joint Powers Authority	San Diego County Street Lighting Maintenance District	San Diego Data Processing Corporation, Inc.	San Diego Geographic Information Source District	San Diego Pooled Insurance Program	San Diego Regional Building Authority	San Dieguito River Valley Regional Open Space Park Joint Powers Authority	San Francisquito Creek Joint Powers Authority	San Gabriel River Discovery Center Authority
	Self Insurance	Self Insurance	Lighting and Lighting Maintenance	Governmental Services	Governmental Services	Self Insurance	Financing or Constructing Facilities	Recreation and Park	Flood Control and Water Conservation	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$942,317	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	7,513	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	167,482	962,893	10,773	2,795	5,183	968,300	366	(2,462)	2,164	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	1,865,827	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	40,001	—	—
State	—	—	9,369	—	—	—	—	2,903,499	—	377,922
Other Governmental Agencies	—	—	—	—	1,287,286	—	—	667,950	490,000	—
Charges for Current Services	—	—	724,384	79,668,736	16,000	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	92,585,592	35,867,361	—	—	—	7,486,392	—	—	—	—
Other Revenues	—	—	—	—	35,047	—	—	691,179	—	—
<b>Total Revenues</b>	<b>92,753,074</b>	<b>36,830,254</b>	<b>1,694,356</b>	<b>79,671,531</b>	<b>1,343,516</b>	<b>8,454,692</b>	<b>1,866,193</b>	<b>4,300,167</b>	<b>492,164</b>	<b>377,922</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,717,250	1,744,796	—	27,140,588	749,167	236,907	—	923,958	387,667	30,456
Services and Supplies	28,509,878	18,215,107	1,606,889	50,441,435	582,153	4,948,095	1,865,827	3,443,194	40,144	79,658
Self Insurance - Claims Paid	64,072,587	18,394,691	—	—	—	4,596,612	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	3,497	3,227	—	2,853,695	—	—	—	(6)	—	439,352
Other Expenditures	—	—	—	—	1,173	—	—	292,281	—	—
<b>Total Expenditures</b>	<b>94,303,212</b>	<b>38,357,821</b>	<b>1,606,889</b>	<b>80,435,718</b>	<b>1,332,493</b>	<b>9,781,614</b>	<b>1,865,827</b>	<b>4,659,427</b>	<b>427,811</b>	<b>549,466</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,550,138)</b>	<b>(1,527,567)</b>	<b>87,467</b>	<b>(764,187)</b>	<b>11,023</b>	<b>(1,326,922)</b>	<b>366</b>	<b>(359,260)</b>	<b>64,353</b>	<b>(171,544)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	63,665	—	—
Operating Transfers Out	—	—	—	—	—	—	—	63,665	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,550,138)</b>	<b>\$(1,527,567)</b>	<b>\$87,467</b>	<b>\$(764,187)</b>	<b>\$11,023</b>	<b>\$(1,326,922)</b>	<b>\$366</b>	<b>\$(359,260)</b>	<b>\$64,353</b>	<b>\$(171,544)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Gabriel Valley Animal Control Authority	San Gabriel Valley Mosquito and Vector Control District	San Gabriel Valley School Districts Self Insurance Authority for Liability	San Gabriel Valley School Districts Self-Insurance Authority for Workers Compensation Self Insurance	San Jacinto Basin Resource Conservation District	San Jacinto Valley Cemetery District	San Joaquin Area Flood Control Agency	San Joaquin County Flood Control and Water Conservation District	San Joaquin County Mosquito and Vector Control	San Joaquin County Resource Conservation District
	Animal Control	Pest Control	Self Insurance	Self Insurance	Resource Conservation	Cemetery	Flood Control and Water Conservation	Flood Control and Water Conservation	Pest Control	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,662,440	\$—	\$—	\$990	\$238,911	\$—	\$1,508,352	\$3,387,589	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	748,659	3,332,207	2,594,878	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	4,408	—	1,506	3,746	—
Licenses, Permits, and Franchises	—	—	—	—	—	192,548	46,797	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	17,115	68,301	470,012	218	62,552	82,715	64,869	78,688	6,951
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	123,766	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	350,000	—	—	109,471
State	—	26,893	—	—	190,984	3,506	—	18,437	45,606	341,613
Other Governmental Agencies	—	17,083	—	—	40,369	15,239	—	24,264	27,338	1,327,780
Charges for Current Services	556,660	—	—	—	20,111	315,236	—	322,791	—	—
Self Insurance Contributions and Claim Adjustments	—	—	1,992,001	5,922,574	—	—	—	—	—	—
Other Revenues	—	—	—	—	654,425	57,317	—	22,580	519,997	5,410
<b>Total Revenues</b>	<b>556,660</b>	<b>2,723,531</b>	<b>2,060,302</b>	<b>6,392,586</b>	<b>907,097</b>	<b>889,717</b>	<b>1,228,171</b>	<b>5,295,006</b>	<b>6,781,608</b>	<b>1,791,225</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,919,151	—	—	50,945	553,685	—	—	3,759,598	—
Services and Supplies	557,275	594,157	2,408,111	986,241	244,775	225,758	1,517,441	6,471,688	2,577,016	1,185,879
Self Insurance - Claims Paid	—	—	275,676	4,846,099	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	119,462	—	—	—	—	—	695,793	385,183	—
Other Expenditures	—	—	—	—	—	—	—	150,000	—	—
<b>Total Expenditures</b>	<b>557,275</b>	<b>2,632,770</b>	<b>2,683,787</b>	<b>5,832,340</b>	<b>295,720</b>	<b>779,443</b>	<b>1,517,441</b>	<b>7,317,481</b>	<b>6,721,797</b>	<b>1,185,879</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(615)</b>	<b>90,761</b>	<b>(623,485)</b>	<b>560,246</b>	<b>611,377</b>	<b>110,274</b>	<b>(289,270)</b>	<b>(2,022,475)</b>	<b>59,811</b>	<b>605,346</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	80,753
Operating Transfers Out	—	—	—	—	—	10,200	47,011	100,000	—	80,753
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(10,200)</b>	<b>(47,011)</b>	<b>(100,000)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(615)</b>	<b>\$90,761</b>	<b>\$(623,485)</b>	<b>\$560,246</b>	<b>\$611,377</b>	<b>\$100,074</b>	<b>\$(336,281)</b>	<b>\$(2,122,475)</b>	<b>\$59,811</b>	<b>\$605,346</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Joaquin County Schools Property and Liability Insurance Group  Self Insurance	San Joaquin County Schools Workers Compensation Insurance Group Self Insurance	San Joaquin Valley Drainage Authority  Drainage and Drainage Maintenance	San Joaquin Valley Insurance Authority  Self Insurance	San Joaquin Valley Unified Air Pollution Control District  Air Pollution Control	San Joaquin Valleywide Air Pollution Study Agency  Air Pollution Control	San Jose Financing Authority  Financing or Constructing Facilities	San Juan Bautista Cemetery District  Cemetery	San Juan Ridge County Water District  Flood Control and Water Conservation	San Lucas Cemetery District  Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$112,473	\$13,707	\$11,167
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	7	386
Licenses, Permits, and Franchises	—	—	—	—	29,014,740	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	4,646,648	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,490	67,158	12,770	—	1,957,346	75,415	—	1,010	64	755
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	6,947,243	134,344	—	—	—	—
State	—	—	1,499	—	94,019,567	—	—	1,197	141	67
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	737,056	—	—	—	—	38,544	5,481	554
Self Insurance Contributions and Claim Adjustments	1,202,731	5,602,905	—	26,712,918	—	—	—	—	—	—
Other Revenues	—	—	—	—	101,691	—	—	—	—	—
<b>Total Revenues</b>	<b>1,209,221</b>	<b>5,670,063</b>	<b>751,325</b>	<b>26,712,918</b>	<b>136,687,235</b>	<b>209,759</b>	<b>—</b>	<b>153,224</b>	<b>19,400</b>	<b>12,929</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	27,380,051	—	—	—	—	—
Services and Supplies	96,715	5,729,119	1,078,452	—	4,721,895	1,239,052	—	97,891	17,746	19,628
Self Insurance - Claims Paid	55,511	—	—	21,728,720	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	143,656	—	—	314,814	—	—	—	—	—
Interest Expense	—	—	—	—	58,132	—	—	—	—	—
Fixed Assets	—	—	—	—	2,556,262	—	—	38,047	—	—
Other Expenditures	1,104,083	(121,271)	—	4,673,263	31,046,247	—	13,987,773	4,752	—	—
<b>Total Expenditures</b>	<b>1,256,309</b>	<b>5,751,504</b>	<b>1,078,452</b>	<b>26,401,983</b>	<b>66,077,401</b>	<b>1,239,052</b>	<b>13,987,773</b>	<b>140,690</b>	<b>17,746</b>	<b>19,628</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(47,088)</b>	<b>(81,441)</b>	<b>(327,127)</b>	<b>310,935</b>	<b>70,609,834</b>	<b>(1,029,293)</b>	<b>(13,987,773)</b>	<b>12,534</b>	<b>1,654</b>	<b>(6,699)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	13,987,773	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13,987,773</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(47,088)</b>	<b>\$(81,441)</b>	<b>\$(327,127)</b>	<b>\$310,935</b>	<b>\$70,609,834</b>	<b>\$(1,029,293)</b>	<b>\$—</b>	<b>\$12,534</b>	<b>\$1,654</b>	<b>\$(6,699)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Luis Obispo County Air Pollution District	San Luis Obispo County Flood Control and Water Conservation District	San Luis Resource Conservation District	San Mateo County Flood Control District	San Mateo County Library Joint Powers Authority	San Mateo County Mosquito Abatement District	San Mateo County Narcotics Task Force	San Mateo County Resource Conservation District	San Mateo County Schools Insurance Group	San Mateo County-Cities Insurance Group
	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Flood Control and Water Conservation	Library Services	Pest Control	Police Protection and Personal Safety	Resource Conservation	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$283,199	\$1,541,737	\$—	\$2,683,327	\$18,767,783	\$1,479,770	\$—	\$53,463	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	400,660	—	—	—	1,848,418	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	22,345	—	339,354	35,205	—	—	—	—	—
Licenses, Permits, and Franchises	1,994,610	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	23,058	—	—	—	—	—	—	29,880	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	20,656	39,155	29	119,244	95,301	24,013	7,732	278	99,917	15,339
Rents, Concessions, and Royalties	—	—	—	4,560	7,530	—	—	—	30,304	—
<b>Intergovernmental</b>										
Federal	12,100	786,418	—	—	10,000	—	—	148,914	—	—
State	1,155,218	12,865	—	22,053	443,205	218,288	—	53,629	—	—
Other Governmental Agencies	6,949	67,917	—	367	382,148	256,376	1,241,145	72,657	—	—
Charges for Current Services	822,434	650,677	—	—	468,077	371,386	—	2,400	—	173,303
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	31,443,597	2,589,321
Other Revenues	376,991	—	—	—	792,296	—	—	9,570	—	—
<b>Total Revenues</b>	<b>4,695,215</b>	<b>3,521,774</b>	<b>29</b>	<b>3,168,905</b>	<b>21,001,545</b>	<b>4,198,251</b>	<b>1,248,877</b>	<b>370,791</b>	<b>31,573,818</b>	<b>2,777,963</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,791,574	1,201,803	—	—	11,909,358	2,177,062	838,628	171,993	707,336	—
Services and Supplies	594,145	2,142,970	692	756,722	6,337,180	1,157,269	175,807	187,998	1,328,651	948,897
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	16,572,351	1,662,405
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	265,000	—	—	—	—
Interest Expense	—	—	—	—	—	119,762	—	—	—	—
Fixed Assets	33,723	—	—	1,651,604	1,058,386	—	—	—	—	—
Other Expenditures	1,121,651	—	—	—	1,545,351	—	189,054	—	13,824,545	—
<b>Total Expenditures</b>	<b>4,541,093</b>	<b>3,344,773</b>	<b>692</b>	<b>2,408,326</b>	<b>20,850,275</b>	<b>3,719,093</b>	<b>1,203,489</b>	<b>359,991</b>	<b>32,432,883</b>	<b>2,611,302</b>
<b>Revenues Over (Under) Expenditures</b>	<b>154,122</b>	<b>177,001</b>	<b>(663)</b>	<b>760,579</b>	<b>151,270</b>	<b>479,158</b>	<b>45,388</b>	<b>10,800</b>	<b>(859,065)</b>	<b>166,661</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	50,000	1,531,107	—	—	—	384,762	—	—	—	—
Operating Transfers Out	50,000	1,531,107	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>384,762</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$154,122</b>	<b>\$177,001</b>	<b>\$(663)</b>	<b>\$760,579</b>	<b>\$151,270</b>	<b>\$863,920</b>	<b>\$45,388</b>	<b>\$10,800</b>	<b>\$(859,065)</b>	<b>\$166,661</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Miguel Cemetery District	San Miguel Community Services District	San Miguel Consolidated Fire Protection District	San Quentin Village Maintenance District (Marin)	San Ramon Public Financing Authority	San Ramon Valley Fire Protection	Sand Creek Flood Control District	Sandyland Seawall Maintenance District (Santa Barbara)	Sanger-Del Rey Cemetery District	Santa Ana River Flood Protection Agency
	Cemetery	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Financing or Constructing Facilities	Fire Protection	Flood Control and Water Conservation	Land Reclamation and Levee Maintenance	Cemetery	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$64,602	\$280,167	\$16,585,164	\$15,119	\$—	\$49,445,252	\$—	\$—	\$232,030	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	21,314	—	—	13,517	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	33	—	(310,423)	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,060	3,487	41,282	2,676	—	246,495	363	1,391	33,945	314
Rents, Concessions, and Royalties	—	—	—	—	15,378,061	143,852	—	—	9,068	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	596	3,500	162,114	3,530	—	914,077	—	—	3,873	—
Other Governmental Agencies	—	—	1,404,569	—	—	—	—	—	1,290	23,100
Charges for Current Services	8,965	66,723	774,074	—	—	2,562,304	—	—	546,501	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	194	—	—	—	—	58,745	76	—	—	—
<b>Total Revenues</b>	<b>76,417</b>	<b>353,877</b>	<b>18,967,203</b>	<b>42,672</b>	<b>15,378,061</b>	<b>53,060,302</b>	<b>13,956</b>	<b>1,391</b>	<b>826,707</b>	<b>23,414</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	57,890	155,011	14,490,978	—	—	44,029,329	—	—	499,615	—
Services and Supplies	23,452	90,482	2,635,385	22,262	—	4,819,151	11,008	29,524	169,916	38,008
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	577,462	—	—	—	—	—	38,222	—
Interest Expense	—	—	367,684	—	—	—	—	—	11,228	—
Fixed Assets	2,771	144,867	—	—	—	941,234	—	—	56,643	—
Other Expenditures	—	—	932,031	15,896	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>84,113</b>	<b>390,360</b>	<b>19,003,540</b>	<b>38,158</b>	<b>—</b>	<b>49,789,714</b>	<b>11,008</b>	<b>29,524</b>	<b>775,624</b>	<b>38,008</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,696)</b>	<b>(36,483)</b>	<b>(36,337)</b>	<b>4,514</b>	<b>15,378,061</b>	<b>3,270,588</b>	<b>2,948</b>	<b>(28,133)</b>	<b>51,083</b>	<b>(14,594)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	669,581	—	9,799,918	929,897	—	—	—	—
Operating Transfers Out	—	—	669,581	—	25,177,979	5,732,353	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(15,378,061)</b>	<b>(4,802,456)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,696)</b>	<b>\$(36,483)</b>	<b>\$(36,337)</b>	<b>\$4,514</b>	<b>\$—</b>	<b>\$(1,531,868)</b>	<b>\$2,948</b>	<b>\$(28,133)</b>	<b>\$51,083</b>	<b>\$(14,594)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Barbara Coastal Vector Control District	Santa Barbara County Air Pollution Control	Santa Barbara County Flood Control and Water Conservation District	Santa Barbara County Schools Self-Insurance Program for Employees	Santa Barbara County Water Agency	Santa Barbara Fire Protection District	Santa Barbara San Luis Obispo Regional Health Authority	Santa Clara County Abandoned Vehicle Abatement Service Authority	Santa Clara County Library Joint Powers Authority	Santa Clara County Open-Space Authority
	Pest Control	Air Pollution Control	Flood Control and Water Conservation	Self Insurance	Flood Control and Water Conservation	Fire Protection	Health	Governmental Services	Library Services	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$306,323	\$—	\$8,211,470	\$—	\$2,153,102	\$28,081,286	\$—	\$—	\$19,847,756	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	2,037,796	—
Property Assessments	453,814	—	—	—	—	—	—	—	5,769,172	4,141,834
Special Assessments (Mello/Roos, Mark/Roos)	—	—	(686)	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(191)	—	(77)	504	—	—	—	—
Licenses, Permits, and Franchises	—	3,491,018	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	613,742	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,499	78,637	556,815	470,059	13,939	114,486	306,645	1,072	296,710	583,507
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	498,582	3,081,659	—	71,500	3,195	—	—	34,459	—
State	2,342	2,134,368	1,045,165	—	2,265,469	196,936	—	—	1,509,545	—
Other Governmental Agencies	9,400	175,823	5,456,517	—	255,291	1,545,038	—	—	1,537,090	—
Charges for Current Services	62,653	1,480,161	3,062,803	—	76,175	458,199	295,084,701	1,471,119	134,978	—
Self Insurance Contributions and Claim Adjustments	—	—	—	5,504,956	—	—	—	—	—	—
Other Revenues	36,749	22,590	30,395	16,167	510	5,000	7,177	—	532,929	33,202,070
<b>Total Revenues</b>	<b>880,780</b>	<b>7,881,179</b>	<b>21,443,947</b>	<b>5,991,182</b>	<b>4,835,909</b>	<b>30,404,644</b>	<b>295,398,523</b>	<b>1,472,191</b>	<b>32,314,177</b>	<b>37,927,411</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	559,246	5,407,472	4,080,277	151,799	877,283	—	10,451,599	—	21,018,975	1,138,755
Services and Supplies	204,029	2,502,551	11,234,969	1,152,947	4,324,382	392,196	290,568,621	135,415	12,709,938	720,589
Self Insurance - Claims Paid	—	—	—	5,251,578	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	1,658	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	61,052	163,446	1,484,384	—	—	1,308,000	391,611	—	—	4,362,762
Other Expenditures	—	175,188	—	—	—	—	356,653	1,336,429	—	—
<b>Total Expenditures</b>	<b>824,327</b>	<b>8,248,657</b>	<b>16,801,288</b>	<b>6,556,324</b>	<b>5,201,665</b>	<b>1,700,196</b>	<b>301,768,484</b>	<b>1,471,844</b>	<b>33,728,913</b>	<b>6,222,106</b>
<b>Revenues Over (Under) Expenditures</b>	<b>56,453</b>	<b>(367,478)</b>	<b>4,642,659</b>	<b>(565,142)</b>	<b>(365,756)</b>	<b>28,704,448</b>	<b>(6,369,961)</b>	<b>347</b>	<b>(1,414,736)</b>	<b>31,705,305</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	24,287	—	896,783	199,427	—	—	51,000	—
Other Financing (Uses)	—	—	19,401	—	523,102	27,625,168	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>4,886</b>	<b>—</b>	<b>373,681</b>	<b>(27,425,741)</b>	<b>—</b>	<b>—</b>	<b>51,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$56,453</b>	<b>\$(367,478)</b>	<b>\$4,647,545</b>	<b>\$(565,142)</b>	<b>\$7,925</b>	<b>\$1,278,707</b>	<b>\$(6,369,961)</b>	<b>\$347</b>	<b>\$(1,363,736)</b>	<b>\$31,705,305</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Clara County Schools Insurance Group	Santa Clara County Vector Control District	Santa Clara Valley Water District	Santa Clarita Watershed Recreation and Conservation Authority	Santa Cruz Consolidated Emergency Communication Center	Santa Cruz County Animal Shelter	Santa Cruz County Emergency Medical Services Integration Authority	Santa Cruz County Fire Agencies Insurance Group	Santa Cruz County Flood Control District	Santa Cruz County Library Financing Authority
	Self Insurance	Pest Control	Flood Control and Water Conservation	Recreation and Park	Governmental Services	Animal Control	Governmental Services	Self Insurance	Flood Control and Water Conservation	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$49,451,181	\$—	\$—	\$—	\$—	\$—	\$1,736,525	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	52,145,566	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	2,746	—
Licenses, Permits, and Franchises	—	—	—	—	—	234,294	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	229,950	91,972	6,201,449	939	10,148	14,730	606	1,318	26,301	5,341
Rents, Concessions, and Royalties	—	—	1,311,660	—	92,969	1,231	—	—	10	—
<b>Intergovernmental</b>										
Federal	—	—	455,769	—	—	—	—	—	—	—
State	—	—	2,538,755	—	—	—	—	—	121,950	13,576,131
Other Governmental Agencies	—	—	4,655,720	—	4,514,360	2,222,181	2,500	—	305,229	—
Charges for Current Services	—	6,864,473	—	—	797,683	348,395	271,806	—	2,078,840	—
Self Insurance Contributions and Claim Adjustments	31,851,886	—	—	—	—	—	—	779,000	—	—
Other Revenues	188,292	67,864	—	15,000	435,560	369,129	1,228	—	679,991	—
<b>Total Revenues</b>	<b>32,270,128</b>	<b>7,024,309</b>	<b>116,760,100</b>	<b>15,939</b>	<b>5,850,720</b>	<b>3,189,960</b>	<b>276,140</b>	<b>780,318</b>	<b>4,951,592</b>	<b>13,581,472</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	593,063	3,609,013	62,361,856	—	4,541,073	1,948,590	—	—	—	—
Services and Supplies	19,342,294	1,274,506	19,683,913	31,263	791,499	991,444	12,529	850,381	3,258,503	—
Self Insurance - Claims Paid	9,480,374	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	160,000	—	—	—	—	—	—	591,625	—
Interest Expense	—	190,530	—	—	—	—	—	—	232,048	—
Fixed Assets	6,952	2,680,490	6,693,049	4,425	—	—	—	—	771,552	—
Other Expenditures	2,663,097	1,800	—	—	—	—	350,250	—	10,189	13,581,471
<b>Total Expenditures</b>	<b>32,085,780</b>	<b>7,916,339</b>	<b>88,738,818</b>	<b>35,688</b>	<b>5,332,572</b>	<b>2,940,034</b>	<b>362,779</b>	<b>850,381</b>	<b>4,863,917</b>	<b>13,581,471</b>
<b>Revenues Over (Under) Expenditures</b>	<b>184,348</b>	<b>(892,030)</b>	<b>28,021,282</b>	<b>(19,749)</b>	<b>518,148</b>	<b>249,926</b>	<b>(86,639)</b>	<b>(70,063)</b>	<b>87,675</b>	<b>1</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	14,137,449	—	—	—	—	—	—	—
Operating Transfers Out	—	—	21,019,817	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(6,882,368)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$184,348</b>	<b>\$(892,030)</b>	<b>\$21,138,914</b>	<b>\$(19,749)</b>	<b>\$518,148</b>	<b>\$249,926</b>	<b>\$(86,639)</b>	<b>\$(70,063)</b>	<b>\$87,675</b>	<b>\$1</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Cruz County Resource Conservation District	Santa Cruz County Schools Health Insurance Group	Santa Cruz County Vehicle Abatement Authority	Santa Cruz-San Benito County Schools Insurance Group	Santa Lucia Community Services District	Santa Lucia Community Services District	Santa Margarita Cemetery District	Santa Margarita Fire Protection	Santa Maria Cemetery District	Santa Maria Valley Water Conservation District	
	Resource Conservation	Self Insurance	Governmental Services	Self Insurance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery	Flood Control and Water Conservation	
<b>Revenues</b>											
<b>Taxes and Assessments</b>											
Current Secured and Unsecured (1%)	\$21,042	\$—	\$—	\$—	\$—	\$—	\$—	\$28,252	\$76,704	\$574,475	\$260,309
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,707,672	739,324	—	—	—	48,361	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	47	—	—	—	—	—	—	(160)	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>											
Interest Income	7,352	37,174	167	16,498	20,385	8,757	383	783	27,010	(347)	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>											
Federal	553,511	—	—	—	—	—	—	—	—	—	41,045
State	5,120,601	—	234,256	—	—	—	250	721	3,908	1,576	—
Other Governmental Agencies	1,063	—	—	—	—	—	—	12,854	1,504	1,208	—
Charges for Current Services	—	—	—	—	12,448	318,820	7,639	—	686,574	—	—
Self Insurance Contributions and Claim Adjustments	—	13,299,430	—	2,879,643	—	—	—	—	—	—	—
Other Revenues	132,733	—	—	—	(5,320)	(5,300)	650	—	14,533	—	—
<b>Total Revenues</b>	<b>5,836,349</b>	<b>13,336,604</b>	<b>234,423</b>	<b>2,896,141</b>	<b>1,735,185</b>	<b>1,061,601</b>	<b>37,174</b>	<b>90,902</b>	<b>1,308,004</b>	<b>352,152</b>	
<b>Expenditures</b>											
Salaries, Wages, and Benefits	755,564	—	—	—	583,408	549,785	14,918	23,772	808,206	77,500	—
Services and Supplies	5,066,238	10,547,551	—	372,519	785,385	671,497	14,039	29,674	258,618	595,025	—
Self Insurance - Claims Paid	—	3,276,781	—	3,007,258	—	—	—	—	—	—	—
<b>Debt Service</b>											
Retirement of Long-Term Debt	—	—	—	—	—	—	—	14,508	—	—	—
Interest Expense	—	—	—	—	—	—	—	4,877	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	19,617	38,988
Other Expenditures	—	—	234,444	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,821,802</b>	<b>13,824,332</b>	<b>234,444</b>	<b>3,379,777</b>	<b>1,368,793</b>	<b>1,221,282</b>	<b>28,957</b>	<b>72,831</b>	<b>1,086,441</b>	<b>711,513</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>14,547</b>	<b>(487,728)</b>	<b>(21)</b>	<b>(483,636)</b>	<b>366,392</b>	<b>(159,681)</b>	<b>8,217</b>	<b>18,071</b>	<b>221,563</b>	<b>(359,361)</b>	
<b>Financing Sources (Uses)</b>											
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	2,108,899	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	996,136	—	—	—	—	—
Operating Transfers Out	—	—	—	—	2,415,098	—	—	—	150,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(306,199)</b>	<b>996,136</b>	<b>—</b>	<b>—</b>	<b>(150,000)</b>	<b>—</b>	
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,547</b>	<b>\$(487,728)</b>	<b>\$(21)</b>	<b>\$(483,636)</b>	<b>\$60,193</b>	<b>\$836,455</b>	<b>\$8,217</b>	<b>\$18,071</b>	<b>\$71,563</b>	<b>\$(359,361)</b>	

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Ynez River Water Conservation District	Saratoga Cemetery District	Saratoga Fire Protection District	Schell-Vista Fire Protection District	School Alliance for Workers Compensation Excess Self-Funded Joint Powers Authority Self Insurance	School Employees Trust-Tulare Self Insurance	School Insurance Group Northern Alliance Second (Signal (11)) Self Insurance	School Insurance Group-Placer and Nevada Counties Self Insurance	School Project for Utility Rate Reduction (SPURR) Governmental Services	School Projects Financing Corporation of Sacramento County Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$217,693	\$639,588	\$4,621,456	\$635,146	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	89,030	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	182,772	—	—	—	—	—	—
Prior Year and Penalties	8,167	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	45,117	152,399	12,627	9,904	645,762	814	3,780	1,651,426	89,187	16
Rents, Concessions, and Royalties	—	—	19,745	—	—	—	—	219,635	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,660	4,304	34,251	6,025	—	—	—	—	—	—
Other Governmental Agencies	1,896	—	—	—	—	—	—	—	—	—
Charges for Current Services	171,104	243,182	180,624	94,167	—	—	—	—	37,106,602	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	1,625,995	—	417,672	74,343,504	—	—
Other Revenues	2,680	—	12,490	903	—	—	—	405,020	—	—
<b>Total Revenues</b>	<b>451,317</b>	<b>1,039,473</b>	<b>4,970,223</b>	<b>928,917</b>	<b>2,271,757</b>	<b>814</b>	<b>421,452</b>	<b>76,619,585</b>	<b>37,195,789</b>	<b>16</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	127,505	218,359	335,881	145,100	—	—	—	683,904	—	—
Services and Supplies	269,425	248,525	4,243,946	302,765	239,754	4,445	278,754	58,148,938	36,602,347	—
Self Insurance - Claims Paid	—	—	—	—	3,451,559	—	36,591	14,371,821	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	40,319	45,000	—	—	—	—	—	500,000
Interest Expense	—	—	177,622	74,971	—	—	—	—	—	401,046
Fixed Assets	—	—	—	16,309	—	—	—	—	—	—
Other Expenditures	—	—	1,033	—	—	—	—	100,310	74,736	—
<b>Total Expenditures</b>	<b>396,930</b>	<b>466,884</b>	<b>4,798,801</b>	<b>584,145</b>	<b>3,691,313</b>	<b>4,445</b>	<b>315,345</b>	<b>73,304,973</b>	<b>36,677,083</b>	<b>901,046</b>
<b>Revenues Over (Under) Expenditures</b>	<b>54,387</b>	<b>572,589</b>	<b>171,422</b>	<b>344,772</b>	<b>(1,419,556)</b>	<b>(3,631)</b>	<b>106,107</b>	<b>3,314,612</b>	<b>518,706</b>	<b>(901,030)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	3,344	—	15,000	119,779	—	—	—	—	—	900,996
Other Financing (Uses)	3,841	—	—	168,649	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	2,965	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(497)</b>	<b>(2,965)</b>	<b>15,000</b>	<b>(48,870)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>900,996</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$53,890</b>	<b>\$569,624</b>	<b>\$186,422</b>	<b>\$295,902</b>	<b>\$(1,419,556)</b>	<b>\$(3,631)</b>	<b>\$106,107</b>	<b>\$3,314,612</b>	<b>\$518,706</b>	<b>\$(34)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Schools Association For Excess Risk	Schools Excess Liability Fund	Schools Insurance Authority	Schools Insurance Group, Northern Alliance	Schools Insurance Program for Employees	Schools Linked For Insurance Management	Schools Self Insurance of Contra Costa County Self Insurance	Schwartz-Baize Lighting District	Scott Valley Fire Protection District	Scotts Valley Fire Protection District
	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Lighting and Lighting Maintenance	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$82,846	\$5,189,962
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	121	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	163	8,413
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	25,561
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,112	4,487,994	769,716	6,368	278,536	91,643	47,707	—	2,785	7,021
Rents, Concessions, and Royalties	—	43,957	—	—	—	—	—	—	—	1,760
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	22,809	243,344
Other Governmental Agencies	—	—	—	—	97,191	—	—	—	—	133,796
Charges for Current Services	—	—	—	—	—	—	—	—	—	97,289
Self Insurance Contributions and Claim Adjustments	39,269,800	(685,048)	42,635,953	4,783,373	4,365,354	9,973,082	14,737,309	—	—	—
Other Revenues	—	—	304,699	—	—	—	—	—	1,200	15,211
<b>Total Revenues</b>	<b>39,295,912</b>	<b>3,846,903</b>	<b>43,710,368</b>	<b>4,789,741</b>	<b>4,741,081</b>	<b>10,064,725</b>	<b>14,785,016</b>	<b>121</b>	<b>109,803</b>	<b>5,722,357</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,158,144	4,854,648	—	446,643	—	—	—	45,736	5,018,819
Services and Supplies	39,284,484	1,637,958	7,769,108	3,644,757	1,306,006	415,031	—	255	68,052	489,374
Self Insurance - Claims Paid	—	—	25,148,529	612,070	1,932,738	1,938,950	13,453,455	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	1,900	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	23,787	47,712	—	12,042	—	—	—	14,000	—
Other Expenditures	—	12,203,423	—	—	1,426,538	8,576,282	1,132,008	2	—	124,400
<b>Total Expenditures</b>	<b>39,284,484</b>	<b>15,023,312</b>	<b>37,819,997</b>	<b>4,256,827</b>	<b>5,123,967</b>	<b>10,930,263</b>	<b>14,585,463</b>	<b>257</b>	<b>129,688</b>	<b>5,632,593</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,428</b>	<b>(11,176,409)</b>	<b>5,890,371</b>	<b>532,914</b>	<b>(382,886)</b>	<b>(865,538)</b>	<b>199,553</b>	<b>(136)</b>	<b>(19,885)</b>	<b>89,764</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	8,628,262	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(8,628,262)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,428</b>	<b>\$(11,176,409)</b>	<b>\$5,890,371</b>	<b>\$532,914</b>	<b>\$(382,886)</b>	<b>\$(9,493,800)</b>	<b>\$199,553</b>	<b>\$(136)</b>	<b>\$(19,885)</b>	<b>\$89,764</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Scotts Valley Water Conservation District	Self-Insurance Program for Imperial County	Self-Insurance Risk Management Authority	Self-Insurance Risk Management Authority II for Liability and Property Protection Self Insurance	Self-Insurance Risk Management Authority III - Employee Benefits	Self-Insured Schools of California Health and Welfare Benefits Program	Self-Insured Schools of California SISC I - Workers Compensation Self Insurance	Self-Insured Schools of California SISC II - Liability and Property Self Insurance	Selma Cemetery District	Sequoia Drainage Maintenance (San Mateo)
	Resource Conservation	Self Insurance	Governmental Services	Property Protection Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Cemetery	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$140,890	\$1,749
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	276	1,302
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	192	27,217	7,422	57,590	11,366	8,487,506	3,309,052	1,232,227	187,500	481
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	2,478	11
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	9,817,209	—	—	—	169,441	—	376,404	—
Self Insurance Contributions and Claim Adjustments	—	—	—	2,410,823	6,971,487	966,688,906	8,285,615	18,760,277	—	—
Other Revenues	—	—	—	—	—	285,404	—	—	6,949	—
<b>Total Revenues</b>	<b>192</b>	<b>27,217</b>	<b>9,824,631</b>	<b>2,468,413</b>	<b>6,982,853</b>	<b>975,461,816</b>	<b>11,764,108</b>	<b>19,992,504</b>	<b>714,497</b>	<b>3,543</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	3,260,151	3,094,298	2,250,578	307,247	—
Services and Supplies	29	11,100	9,706,375	1,717,880	562,623	149,887,425	1,545,908	4,132,781	261,555	143
Self Insurance - Claims Paid	—	124,404	—	331,848	6,199,782	801,334,084	17,232,462	8,801,996	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	76,475	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>29</b>	<b>135,504</b>	<b>9,782,850</b>	<b>2,049,728</b>	<b>6,762,405</b>	<b>954,481,660</b>	<b>21,872,668</b>	<b>15,185,355</b>	<b>568,802</b>	<b>143</b>
<b>Revenues Over (Under) Expenditures</b>	<b>163</b>	<b>(108,287)</b>	<b>41,781</b>	<b>418,685</b>	<b>220,448</b>	<b>20,980,156</b>	<b>(10,108,560)</b>	<b>4,807,149</b>	<b>145,695</b>	<b>3,400</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$163</b>	<b>\$(108,287)</b>	<b>\$41,781</b>	<b>\$418,685</b>	<b>\$220,448</b>	<b>\$20,980,156</b>	<b>\$(10,108,560)</b>	<b>\$4,807,149</b>	<b>\$145,695</b>	<b>\$3,400</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sequoia Healthcare District	Sequoia Memorial District	Serra Cooperative Library System	Shafter Recreation and Park District	Shandon Cemetery District	Shasta Avenue Maintenance District (San Joaquin)	Shasta Community Services District	Shasta County Air Pollution Control	Shasta County Water Agency	Shasta Lake Fire Protection District
	Health	Memorial	Library Services	Recreation and Park	Cemetery	Lighting and Lighting Maintenance	Fire Protection	Air Pollution Control	Flood Control and Water Conservation	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$7,315,016	\$18,616	\$—	\$334,851	\$12,589	\$4,239	\$161,826	\$—	\$148,640	\$545,424
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	797
Property Assessments	—	—	—	—	—	1,596	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,377	—	4	—	—	201	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	196,137	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	29,750	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	880,609	4,209	831	17,027	229	34	35	25,518	350	3,894
Rents, Concessions, and Royalties	6,272,000	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	10,200	—	—
State	54,581	275	151,754	3,552	114	52	3,300	1,553,225	2,778	9,142
Other Governmental Agencies	—	—	141,781	9,218	—	—	—	—	176	551,412
Charges for Current Services	—	—	102,085	140,700	1,350	—	—	59,791	33,360	255,277
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	80,586	13	5,221	57,147
<b>Total Revenues</b>	<b>14,522,206</b>	<b>23,100</b>	<b>396,451</b>	<b>506,725</b>	<b>14,282</b>	<b>5,925</b>	<b>245,747</b>	<b>1,874,634</b>	<b>190,726</b>	<b>1,423,093</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	342,556	—	223,723	174,566	9,663	—	89,396	627,965	—	922,530
Services and Supplies	534,729	28,185	184,437	70,465	2,934	8,596	1,646	1,227,208	278,032	242,131
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	15,875	—	—	111,815
Interest Expense	—	—	—	—	—	—	8,628	—	—	17,244
Fixed Assets	—	—	—	—	—	—	37,201	—	—	468,357
Other Expenditures	14,767,822	—	—	—	—	—	80,765	334	—	2,155
<b>Total Expenditures</b>	<b>15,645,107</b>	<b>28,185</b>	<b>408,160</b>	<b>245,031</b>	<b>12,597</b>	<b>8,596</b>	<b>233,511</b>	<b>1,855,507</b>	<b>278,032</b>	<b>1,764,232</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,122,901)</b>	<b>(5,085)</b>	<b>(11,709)</b>	<b>261,694</b>	<b>1,685</b>	<b>(2,671)</b>	<b>12,236</b>	<b>19,127</b>	<b>(87,306)</b>	<b>(341,139)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	464,796
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	444,744	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(444,744)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>464,796</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,567,645)</b>	<b>\$(5,085)</b>	<b>\$(11,709)</b>	<b>\$261,694</b>	<b>\$1,685</b>	<b>\$(2,671)</b>	<b>\$12,236</b>	<b>\$19,127</b>	<b>\$(87,306)</b>	<b>\$123,657</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Shasta Mosquito and Vector Control District	Shasta Valley Cemetery District	Shasta Valley Resource Conservation District	Shasta-Trinity School Insurance Group	Shaws Flat-Springfield Cemetery District	Shiloh Cemetery District	Shippee French Camp Homesites Maintenance District (San Joaquin)	Showcase Community Services District	Sierra - Sacramento Valley Emergency Medical Services Agency	Sierra Cedars Community Services District
	Pest Control	Cemetery	Resource Conservation	Self Insurance	Cemetery	Cemetery	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,127,979	\$84,593	\$—	\$—	\$5,735	\$352,780	\$1,947	\$10,344	\$—	\$27,522
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	324	17,825	—	116,009
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,568	168	—	—	3	—	2	295	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	25,102	8,714	3,133	123,041	1,630	4,599	37	144	22,268	2,216
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	249,656	—	—	—	—	—	1,054,850	—
Slate	19,735	1,635	365,146	—	82	3,619	24	1,338	338,103	393
Other Governmental Agencies	—	—	—	—	—	—	—	—	513,491	—
Charges for Current Services	1,050,480	76,010	6,300	—	—	26,150	—	—	283,133	—
Self Insurance Contributions and Claim Adjustments	—	—	—	31,893,038	—	—	—	—	—	—
Other Revenues	151,097	63,347	461,339	1,215	—	42,510	—	87	31,996	250
<b>Total Revenues</b>	<b>2,375,961</b>	<b>234,467</b>	<b>1,085,574</b>	<b>32,017,294</b>	<b>7,450</b>	<b>429,658</b>	<b>2,334</b>	<b>30,033</b>	<b>2,243,841</b>	<b>146,390</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,353,288	150,095	383,555	223,912	—	280,160	—	—	792,635	—
Services and Supplies	620,750	42,248	657,683	3,598,715	855	99,809	2,393	56,891	1,104,399	134,954
Self Insurance - Claims Paid	—	—	—	24,938,615	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	1,417	—	—	—	—	—	—	—
Fixed Assets	90,199	11,750	—	—	—	59,459	—	—	—	—
Other Expenditures	2,372	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,066,609</b>	<b>204,093</b>	<b>1,042,655</b>	<b>28,761,242</b>	<b>855</b>	<b>439,428</b>	<b>2,393</b>	<b>56,891</b>	<b>1,897,034</b>	<b>134,954</b>
<b>Revenues Over (Under) Expenditures</b>	<b>309,352</b>	<b>30,374</b>	<b>42,919</b>	<b>3,256,052</b>	<b>6,595</b>	<b>(9,770)</b>	<b>(59)</b>	<b>(26,858)</b>	<b>346,807</b>	<b>11,436</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	5,400	—	—	—	—	—	—	—	—
Operating Transfers Out	—	5,400	—	—	—	—	—	—	—	11,436
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(11,436)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$309,352</b>	<b>\$30,374</b>	<b>\$42,919</b>	<b>\$3,256,052</b>	<b>\$6,595</b>	<b>\$(9,770)</b>	<b>\$(59)</b>	<b>\$(26,858)</b>	<b>\$346,807</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sierra City Fire Protection District	Sierra County Fire Protection District No. 1	Sierra Economic Development Corporation	Sierra Oaks Community Services District	Sierra Resource Conservation District	Sierra Valley Fire Protection District	Sierra Valley Resource Conservation District	Sierra Vista Lighting District	Silicon Valley Animal Control Authority	Silicon Valley Library System
	Fire Protection	Fire Protection	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Resource Conservation	Fire Protection	Resource Conservation	Lighting and Lighting Maintenance	Animal Control	Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$82,203	\$122,615	\$—	\$4,820	\$—	\$35,316	\$—	\$3,752	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	5	—	—
Property Assessments	—	—	—	—	—	6,000	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	47	—	31	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	138,469	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,033	557	78,415	117	—	423	—	363	6,177	1,551
Rents, Concessions, and Royalties	—	1,800	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	182,442	—	—	—	—	—	—	49,357
State	66	1,500	—	54	—	500	—	66	—	—
Other Governmental Agencies	—	—	—	—	151,094	—	—	—	—	—
Charges for Current Services	2,915	—	284,131	—	—	—	—	—	1,609,975	25
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	103	48,346	—	1,080	11,726	42,118	—	13,877	—
<b>Total Revenues</b>	<b>87,217</b>	<b>126,575</b>	<b>593,334</b>	<b>5,038</b>	<b>152,174</b>	<b>53,996</b>	<b>42,118</b>	<b>4,186</b>	<b>1,768,498</b>	<b>50,933</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	229,316	—	57,385	—	38,287	—	1,422,052	—
Services and Supplies	66,554	112,694	332,900	644	80,096	42,793	23,829	1,954	585,234	21,388
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	324,917	—	—	—	—	—	—	—
Interest Expense	—	—	21,122	—	—	—	—	—	—	—
Fixed Assets	—	111,975	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	650	—	—	—	—	721
<b>Total Expenditures</b>	<b>66,554</b>	<b>224,669</b>	<b>908,255</b>	<b>644</b>	<b>138,131</b>	<b>42,793</b>	<b>62,116</b>	<b>1,954</b>	<b>2,007,286</b>	<b>22,109</b>
<b>Revenues Over (Under) Expenditures</b>	<b>20,663</b>	<b>(98,094)</b>	<b>(314,921)</b>	<b>4,394</b>	<b>14,043</b>	<b>11,203</b>	<b>(19,998)</b>	<b>2,232</b>	<b>(238,788)</b>	<b>28,824</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	899,825	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>899,825</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$20,663</b>	<b>\$(98,094)</b>	<b>\$584,904</b>	<b>\$4,394</b>	<b>\$14,043</b>	<b>\$11,203</b>	<b>\$(19,998)</b>	<b>\$2,232</b>	<b>\$(238,788)</b>	<b>\$28,824</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Silva Gardens Lighting Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Silver Creek Drainage District (Fresno) Drainage and Drainage Maintenance	Silverado - Modjeska Recreation and Park District Recreation and Park	Silverado Community Services District Lighting and Lighting Maintenance	Silverado Community Services District Streets and Roads - Construction and Maintenance	Silveyville Cemetery District Cemetery	Simi Valley Lighting Maintenance (Ventura) Lighting and Lighting Maintenance	Siskiyou Association of Governmental Entities Local and Regional Planning or Development	Siskiyou County Air Pollution Control Air Pollution Control	Siskiyou County Flood Control and Water Conservation District Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,300	\$—	\$31,036	\$—	\$—	\$385,062	\$2,341,362	\$—	\$—	\$83,528
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	360	—	—	22,564	102,791	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	—	—	—	2,368	—	—	—	138
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	32,759	67,553
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	2,000	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	16	15	480	131	599	29,601	184,172	123	(631)	16,226
Rents, Concessions, and Royalties	—	—	9,868	—	—	7,215	—	—	—	173,103
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	4,600	—
State	16	—	258	—	—	4,503	24,956	—	79,687	3,676
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	50,616	—	—	57,754	4,043	—	—	2,338
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	49,307	—	—	169,876	(3,319)
<b>Total Revenues</b>	<b>1,693</b>	<b>15</b>	<b>92,258</b>	<b>22,695</b>	<b>103,390</b>	<b>535,810</b>	<b>2,554,533</b>	<b>123</b>	<b>288,291</b>	<b>343,243</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	39,228	—	—	285,663	—	—	—	—
Services and Supplies	2,292	—	157,202	21,805	99,335	82,381	2,067,980	26	24,952	153,080
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	62,317	—	—	2,657	200
Other Expenditures	—	—	—	—	—	2,707	869,500	2,314	152,986	111,703
<b>Total Expenditures</b>	<b>2,292</b>	<b>—</b>	<b>196,430</b>	<b>21,805</b>	<b>99,335</b>	<b>433,068</b>	<b>2,937,480</b>	<b>2,340</b>	<b>180,595</b>	<b>264,983</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(599)</b>	<b>15</b>	<b>(104,172)</b>	<b>890</b>	<b>4,055</b>	<b>102,742</b>	<b>(382,947)</b>	<b>(2,217)</b>	<b>107,696</b>	<b>78,260</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(599)</b>	<b>\$15</b>	<b>\$(104,172)</b>	<b>\$890</b>	<b>\$4,055</b>	<b>\$102,742</b>	<b>\$(382,947)</b>	<b>\$(2,217)</b>	<b>\$107,696</b>	<b>\$78,260</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Siskiyou Resource Conservation District	Ski Town II Permanent Road Division	Sleepy Hollow Fire Protection District	Sloughhouse Resource Conservation District	Small Cities Organized Risk Effort	Smartville Cemetery District	Smartville Fire Protection District	Smith River Cemetery District	Smith River Fire Protection District	Snelling Cemetery District
	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection	Resource Conservation	Self Insurance	Cemetery	Fire Protection	Cemetery	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$1,151,686	\$67,913	\$—	\$683	\$20,150	\$—	\$246,675	\$12,194
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	6,058	—	—	—	—	29,722	—	37,461	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,051	2,886	—	—	—	—	—	24
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,725	59	30,918	4,124	475,347	118	3,042	128	4,690	548
Rents, Concessions, and Royalties	—	—	—	12,000	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	819,309	—	—	—	—	—	—	—	8,238	—
State	236,648	—	6,947	1,196	—	12	18,494	6	5,377	189
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	4,330	—	—	—	—	—	4,606	6,775	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	4,083,121	—	—	—	—	—
Other Revenues	171,498	(14)	—	24,991	13,723	—	—	125	2,736	1,800
<b>Total Revenues</b>	<b>1,233,510</b>	<b>6,103</b>	<b>1,190,602</b>	<b>113,110</b>	<b>4,572,191</b>	<b>813</b>	<b>76,014</b>	<b>7,034</b>	<b>305,177</b>	<b>14,755</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	331,042	—	—	7,519	—	—	—	1,508	36,281	1,771
Services and Supplies	808,348	8,054	1,002,284	32,480	—	1,169	50,860	3,508	176,684	10,337
Self Insurance - Claims Paid	—	—	—	—	523,393	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	1,244	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	38,485	—
Other Expenditures	—	—	—	—	3,548,162	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,140,634</b>	<b>8,054</b>	<b>1,002,284</b>	<b>39,999</b>	<b>4,071,555</b>	<b>1,169</b>	<b>50,860</b>	<b>5,016</b>	<b>251,450</b>	<b>12,108</b>
<b>Revenues Over (Under) Expenditures</b>	<b>92,876</b>	<b>(1,951)</b>	<b>188,318</b>	<b>73,111</b>	<b>500,636</b>	<b>(356)</b>	<b>25,154</b>	<b>2,018</b>	<b>53,727</b>	<b>2,647</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$92,876</b>	<b>\$(1,951)</b>	<b>\$188,318</b>	<b>\$73,111</b>	<b>\$500,636</b>	<b>\$(356)</b>	<b>\$25,154</b>	<b>\$2,018</b>	<b>\$53,727</b>	<b>\$2,647</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Solano Animal Control Authority	Solano County Mosquito Abatement District No. 1	Solano County Water Agency	Solano Resource Conservation District	Soledad Cemetery District	Soledad-Mission Recreation and Park District	Sonoma County Agricultural Preservation and Open Space District	Sonoma County Library	Sonoma County Open Space Authority	Sonoma County Public Safety Consortium
	Animal Control	Pest Control	Flood Control and Water Conservation	Resource Conservation	Cemetery	Recreation and Park	Recreation and Park	Library Services	Local and Regional Planning or Development	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,569,246	\$715,943	\$111,316	\$48,619	\$203,891	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	64,335	—	—	—	—	—	—	—
Property Assessments	—	—	(69,398)	—	—	—	—	14,345,506	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	944	3,475	12,882	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	532,684	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,237	56,675	10,319	3,854	1,921	2,519	18,814	74,154	652,515	9,041
Rents, Concessions, and Royalties	—	—	—	—	—	18,352	187,256	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	1,000,000	—	—	—
State	—	23,820	13,382	123,699	296	1,257	233,671	—	—	—
Other Governmental Agencies	—	213,948	361,498	189,044	—	—	24,211,486	1,119,548	—	2,192,415
Charges for Current Services	700,000	64,067	—	355,649	76,975	107,590	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	255	—	9,489	505	20,247	55,231	97,600	15,348,851	—
<b>Total Revenues</b>	<b>702,237</b>	<b>1,928,011</b>	<b>1,096,079</b>	<b>793,995</b>	<b>131,791</b>	<b>366,738</b>	<b>25,706,458</b>	<b>16,169,492</b>	<b>16,001,366</b>	<b>2,201,456</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,243,380	—	398,028	60,751	186,029	2,844,029	11,860,038	4,725	—
Services and Supplies	699,071	563,855	2,036,762	289,059	58,342	158,834	2,351,488	4,311,336	42,861	2,129,922
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	18,171	—	22,276	—	—
Interest Expense	—	—	—	—	—	32,082	—	5,004	—	—
Fixed Assets	—	71,381	473,699	—	5,505	6,800	30,199,307	153,217	—	—
Other Expenditures	—	—	—	1,216	—	—	—	—	24,000,486	—
<b>Total Expenditures</b>	<b>699,071</b>	<b>1,878,616</b>	<b>2,510,461</b>	<b>688,303</b>	<b>124,598</b>	<b>401,916</b>	<b>35,394,824</b>	<b>16,351,871</b>	<b>24,048,072</b>	<b>2,129,922</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,166</b>	<b>49,395</b>	<b>(1,414,382)</b>	<b>105,692</b>	<b>7,193</b>	<b>(35,178)</b>	<b>(9,688,366)</b>	<b>(182,379)</b>	<b>(8,046,706)</b>	<b>71,534</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	10,090,752	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	8,519	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,082,233</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,166</b>	<b>\$49,395</b>	<b>\$(1,414,382)</b>	<b>\$105,692</b>	<b>\$7,193</b>	<b>\$(35,178)</b>	<b>\$393,867</b>	<b>\$(182,379)</b>	<b>\$(8,046,706)</b>	<b>\$71,534</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sonoma County Water Agency	Sonoma Public Financing Authority	Sotoyome Resource Conservation District	South Bay Area Schools Insurance Authority	South Bay Regional Public Communications Authority	South Coast Air Quality Management District	South Coast Air Quality Management District Building Corporation	South Coast Fire Protection District	South Coast Water District	South Delta Water Agency
	Flood Control and Water Conservation	Financing or Constructing Facilities	Resource Conservation	Self Insurance	Governmental Services	Air Pollution Control	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$13,882,154	\$—	\$34,713	\$—	\$—	\$—	\$—	\$140,893	\$—	\$—
Voter Approved Taxes	5,022,072	—	—	—	—	—	—	—	—	—
Property Assessments	(91)	—	—	—	—	—	—	132,876	—	925,884
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,809	—	—	—	—	—	—	206	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	62,301,319	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	11,346,122	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	434,555	—	582	44,288	26,704	6,023,759	1,226,180	71	—	3,024
Rents, Concessions, and Royalties	17,199	133,462	—	—	—	371,104	—	—	—	—
<b>Intergovernmental</b>										
Federal	12,654	—	253,235	—	—	13,620,752	—	—	—	—
Slate	201,608	—	596,151	—	3,898	168,987,664	—	764	—	—
Other Governmental Agencies	245,016	—	209,895	—	—	—	—	—	—	—
Charges for Current Services	407,982	—	—	—	8,381,681	85,797,449	—	25,902	201,978	—
Self Insurance Contributions and Claim Adjustments	—	—	—	3,025,202	—	—	—	—	—	—
Other Revenues	157,035	48,788	20,720	—	101,973	23,288,416	—	—	—	73,237
<b>Total Revenues</b>	<b>20,386,993</b>	<b>182,250</b>	<b>1,115,296</b>	<b>3,069,490</b>	<b>8,514,256</b>	<b>371,736,585</b>	<b>1,226,180</b>	<b>300,712</b>	<b>201,978</b>	<b>1,002,145</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	26,954,228	—	279,053	—	6,062,281	91,192,008	—	99,135	158,979	—
Services and Supplies	19,187,442	—	800,586	2,210,071	1,915,502	179,717,609	—	161,932	90,276	1,051,955
Self Insurance - Claims Paid	—	—	—	52,570	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	7,215,000	4,665,000	47,791	—	—
Interest Expense	—	—	—	—	—	3,023,116	1,254,437	—	—	—
Fixed Assets	125,210	—	—	—	1,445,960	1,816,110	—	3,716	—	—
Other Expenditures	—	—	—	—	—	—	50,515	—	—	1,335
<b>Total Expenditures</b>	<b>46,266,880</b>	<b>—</b>	<b>1,079,639</b>	<b>2,262,641</b>	<b>9,423,743</b>	<b>282,963,843</b>	<b>5,969,952</b>	<b>312,574</b>	<b>249,255</b>	<b>1,053,290</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(25,879,887)</b>	<b>182,250</b>	<b>35,657</b>	<b>806,849</b>	<b>(909,487)</b>	<b>88,772,742</b>	<b>(4,743,772)</b>	<b>(11,862)</b>	<b>(47,277)</b>	<b>(51,145)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	4,665,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	34,532,122	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	922,556	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,875,344	—	—	—	—	4,362,357	—	—	47,277	—
Operating Transfers Out	5,493,366	182,250	—	—	—	4,362,357	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>29,991,544</b>	<b>(182,250)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,665,000</b>	<b>—</b>	<b>47,277</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,111,657</b>	<b>\$—</b>	<b>\$35,657</b>	<b>\$806,849</b>	<b>\$(909,487)</b>	<b>\$88,772,742</b>	<b>\$(78,772)</b>	<b>\$(11,862)</b>	<b>\$—</b>	<b>\$(51,145)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	South Fork Mosquito Abatement District	South French Camp Maintenance (San Joaquin)	South Kern Cemetery District	South Lake County Fire Protection District	South Monterey County Fire Protection District	South Park Lighting District	South Placer Fire Protection District	South Santa Clara County Fire District	South Santa Clara Valley Memorial District	South Sonora Maintenance District (Tuolumne)
	Pest Control	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Memorial	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$3,161	\$95,945	\$1,622,572	\$247,345	\$5,114	\$5,565,857	\$3,975,067	\$105,934	\$7,456
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	20,472	445	—	—	—	—	659,936	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,447	3	100	—	12,756	(1)	—	—	—	3
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	524	62	7,446	15,023	12,559	345	41,173	30,656	2,495	1,863
Rents, Concessions, and Royalties	—	—	—	—	—	—	61,716	—	12,640	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	8,100	—	—
State	—	39	954	121,304	29,038	53	141,445	26,827	704	100
Other Governmental Agencies	—	—	—	—	—	—	60,201	—	—	—
Charges for Current Services	—	—	263,055	349,167	81,480	—	1,147,204	172,992	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	24,333	117,195	—	34,931	92,212	—	—
<b>Total Revenues</b>	<b>23,443</b>	<b>3,710</b>	<b>367,500</b>	<b>2,132,399</b>	<b>500,373</b>	<b>5,511</b>	<b>7,712,463</b>	<b>4,305,854</b>	<b>121,773</b>	<b>9,422</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,798	—	152,795	180,751	—	—	6,335,162	—	—	—
Services and Supplies	8,874	3,587	162,926	2,263,818	231,528	5,563	1,029,165	4,394,918	95,915	1,965
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	14,271	—	22,765	3,045	—	—
Interest Expense	—	—	—	—	2,723	—	1,092	126	—	—
Fixed Assets	—	—	—	176,355	58,744	—	89,188	564,644	22,499	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>23,672</b>	<b>3,587</b>	<b>315,721</b>	<b>2,620,924</b>	<b>307,266</b>	<b>5,563</b>	<b>7,477,372</b>	<b>4,962,733</b>	<b>118,414</b>	<b>1,965</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(229)</b>	<b>123</b>	<b>51,779</b>	<b>(488,525)</b>	<b>193,107</b>	<b>(52)</b>	<b>235,091</b>	<b>(656,879)</b>	<b>3,359</b>	<b>7,457</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	50,486	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>50,486</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(229)</b>	<b>\$123</b>	<b>\$51,779</b>	<b>\$(438,039)</b>	<b>\$193,107</b>	<b>\$(52)</b>	<b>\$235,091</b>	<b>\$(656,879)</b>	<b>\$3,359</b>	<b>\$7,457</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	South Sutter Water District	South Tahoe Joint Powers Financing Authority	South Tulare Memorial District	South Yreka Fire Protection District	Southeast Area Animal Control Authority	Southeast Area Social Services Funding Authority (SASSFA)	Southeast Water Coalition District	Southern Alameda County Geographic Information System Authority	Southern California Coastal Water Research Project Authority	Southern California Community College Districts Self-Funded Insurance Authority
	Recreation and Park	Financing or Constructing Facilities	Memorial	Fire Protection	Animal Control	Governmental Services	Governmental Services	Governmental Services	Governmental Services	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$264,315	\$49,037	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	452	94	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	1,840,941	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	3,651	2,373	80,144	666	3,335	98	30,277	398,097
Rents, Concessions, and Royalties	44,375	—	72,526	6,597	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	5,194,954	—	—	815,068	—
State	—	—	3,855	34,250	—	5,554	—	—	5,340,524	—
Other Governmental Agencies	—	—	20,906	—	—	157,659	110,000	—	2,296,551	—
Charges for Current Services	—	—	—	—	2,736,660	72,829	—	—	908,779	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	10,151,813
Other Revenues	—	—	—	—	141,605	671,614	—	100,178	1,064	—
<b>Total Revenues</b>	<b>44,375</b>	<b>—</b>	<b>365,705</b>	<b>92,351</b>	<b>4,799,350</b>	<b>6,103,276</b>	<b>113,335</b>	<b>100,276</b>	<b>9,392,263</b>	<b>10,549,910</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	960,262	83,616	4,262	3,007,768	3,161,511	—	—	4,236,775	—
Services and Supplies	—	663,641	165,986	55,343	1,398,152	2,266,563	79,017	100,178	4,320,109	7,332,608
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	351,764
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	96,834	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	10,396	11,062	—	33,356	—	—	265,688	—
Other Expenditures	—	307,862	—	—	—	521,873	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>1,931,765</b>	<b>259,998</b>	<b>70,667</b>	<b>4,502,754</b>	<b>5,983,303</b>	<b>79,017</b>	<b>100,178</b>	<b>8,822,572</b>	<b>7,684,372</b>
<b>Revenues Over (Under) Expenditures</b>	<b>44,375</b>	<b>(1,931,765)</b>	<b>105,707</b>	<b>21,684</b>	<b>296,596</b>	<b>119,973</b>	<b>34,318</b>	<b>98</b>	<b>569,691</b>	<b>2,865,538</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	2,046,700	—	—	—	—	—	—	—	—
Operating Transfers Out	44,375	245,420	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(44,375)</b>	<b>1,801,280</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(130,485)</b>	<b>\$105,707</b>	<b>\$21,684</b>	<b>\$296,596</b>	<b>\$119,973</b>	<b>\$34,318</b>	<b>\$98</b>	<b>\$569,691</b>	<b>\$2,865,538</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Southern California Home Financing Authority	Southern California Intergovernmental Training and Develop Center	Southern California Library Cooperative	Southern California Schools Employee Benefit Association	Southern California Schools Regional Liability Excess Fund	Southern California Schools Risk Management	Southern Coachella Valley Community Services District	Southern Delta Levee Protection and Channel Maintenance Authority	Southern Inyo Fire Protection District	Southern Marin Emergency Medical-Paramedic System
	Financing or Constructing Facilities	Local and Regional Planning or Development	Library Services	Self Insurance	Self Insurance	Self Insurance	Police Protection and Personal Safety	Land Reclamation and Levee Maintenance	Fire Protection	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	569,474	—	68,503	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	152,645	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	332,480	784	22,427	393,353	1,431,580	660,311	3,397	7	433	34,068
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	1,224,907	—	—	—	—	—	—	—
State	—	—	667,274	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	2,760	—
Charges for Current Services	212,405	3,740,291	8,816	—	—	—	—	—	15,324	1,468,637
Self Insurance Contributions and Claim Adjustments	—	—	—	125,669,429	20,084,755	28,705,618	—	—	—	—
Other Revenues	6,361,530	—	343,831	—	—	—	—	8,700	7,589	10,538
<b>Total Revenues</b>	<b>6,906,415</b>	<b>3,741,075</b>	<b>2,267,255</b>	<b>126,062,782</b>	<b>21,516,335</b>	<b>29,365,929</b>	<b>725,516</b>	<b>8,707</b>	<b>94,609</b>	<b>1,513,243</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	629,481	850,505	—	—	—	—	4,908	37,206	—
Services and Supplies	378,979	3,093,389	1,396,950	52,085,645	9,797,808	22,586,204	808,089	—	56,047	1,475,020
Self Insurance - Claims Paid	—	—	—	74,952,866	9,733,869	3,448,776	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	8,000	—
Other Expenditures	—	2,651	—	873,508	—	4,239,064	—	—	—	—
<b>Total Expenditures</b>	<b>378,979</b>	<b>3,725,521</b>	<b>2,247,455</b>	<b>127,912,019</b>	<b>19,531,677</b>	<b>30,274,044</b>	<b>808,089</b>	<b>4,908</b>	<b>101,253</b>	<b>1,475,020</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,527,436</b>	<b>15,554</b>	<b>19,800</b>	<b>(1,849,237)</b>	<b>1,984,658</b>	<b>(908,115)</b>	<b>(82,573)</b>	<b>3,799</b>	<b>(6,644)</b>	<b>38,223</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,527,436</b>	<b>\$15,554</b>	<b>\$19,800</b>	<b>\$(1,849,237)</b>	<b>\$1,984,658</b>	<b>\$(908,115)</b>	<b>\$(82,573)</b>	<b>\$3,799</b>	<b>\$(6,644)</b>	<b>\$38,223</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Southern Marin Fire Protection District	Southern Orange County Property Liability Self-Insurance Authority	Southern Peninsula Region Insurance Group	Southern Sonoma County Resource Conservation District	Southern Tulare County Citrus Pest Control District	Southgate Recreation and Park District	Southwest Healthcare District	Southwest Stockton Maintenance District (San Joaquin)	Spalding Community Service District	Spalding Community Service District
	Fire Protection	Self Insurance	Self Insurance	Resource Conservation	Pest Control	Recreation and Park	Health	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$6,871,770	\$—	\$—	\$53,876	\$—	\$4,141,374	\$82,093	\$8,625	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	888,515	—	—	—	437,782	2,294,354	—	10,296	27,999	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	300	9	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	34,601	37,236	10,459	4,520	16,097	32,921	2,686	335	14,076	492
Rents, Concessions, and Royalties	—	—	—	—	—	173,398	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	26,177	—	58,760	—	—	—	—
Slate	47,930	—	—	386,107	—	55,442	(2,726)	104	—	—
Other Governmental Agencies	—	—	—	426,341	—	84,750	—	—	—	—
Charges for Current Services	—	—	—	81,499	—	544,991	—	—	152,115	134,931
Self Insurance Contributions and Claim Adjustments	—	445,464	1,310,071	—	—	—	—	—	—	—
Other Revenues	1,186,162	—	—	52,153	—	100,056	—	—	—	—
<b>Total Revenues</b>	<b>9,028,978</b>	<b>482,700</b>	<b>1,320,530</b>	<b>1,030,673</b>	<b>453,879</b>	<b>7,486,046</b>	<b>82,353</b>	<b>19,369</b>	<b>194,190</b>	<b>135,423</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	7,095,612	—	—	386,268	—	3,614,758	4,198	—	23,423	11,039
Services and Supplies	1,162,898	376,792	898,806	603,579	2,285	2,455,601	6,965	15,125	116,195	282,910
Self Insurance - Claims Paid	—	187,231	187,491	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	542,024	—	—	—	—	39,318	—	—	—	—
Other Expenditures	—	—	—	—	414,730	—	58,439	—	334	—
<b>Total Expenditures</b>	<b>8,800,534</b>	<b>564,023</b>	<b>1,086,297</b>	<b>989,847</b>	<b>417,015</b>	<b>6,109,677</b>	<b>69,602</b>	<b>15,125</b>	<b>139,952</b>	<b>293,949</b>
<b>Revenues Over (Under) Expenditures</b>	<b>228,444</b>	<b>(81,323)</b>	<b>234,233</b>	<b>40,826</b>	<b>36,864</b>	<b>1,376,369</b>	<b>12,751</b>	<b>4,244</b>	<b>54,238</b>	<b>(158,526)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	1,066,612	—	2,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,066,612)</b>	<b>—</b>	<b>(2,000)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$228,444</b>	<b>\$(81,323)</b>	<b>\$234,233</b>	<b>\$40,826</b>	<b>\$36,864</b>	<b>\$309,757</b>	<b>\$12,751</b>	<b>\$2,244</b>	<b>\$54,238</b>	<b>\$(158,526)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Special District Risk Management Authority (Sacramento)	Special Road Maintenance No. 3	Spreckels Community Services District	Spreckels Memorial District	Spring Creek Estates Maintenance District (San Joaquin)	Springlake Fire Protection District	Springville Memorial District	Squaw Valley Cemetery District	Squaw Valley Public Service District	Squire Canyon Community Services District
	Self Insurance	Streets and Roads - Construction and Maintenance	Fire Protection	Memorial	Lighting and Lighting Maintenance	Fire Protection	Memorial	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,289	\$—	\$156,084	\$—	\$301,982	\$56,348	\$3,607	\$2,456,060	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	2,641	51,855	31,519	—	32,484	28,807
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	12,574	—	388	119	17	(1,350)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	20,113	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,614,488	225	—	—	—	1,146	14,042	779	10,692	24
Rents, Concessions, and Royalties	420,941	—	—	—	—	—	7,702	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	20,811	—
State	—	12	—	846	—	1,163	811	48	110,208	—
Other Governmental Agencies	—	1	—	—	—	102	—	—	—	—
Charges for Current Services	—	—	—	3,431	—	—	—	4,250	1,225	—
Self Insurance Contributions and Claim Adjustments	35,824,887	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	1,131	1,185	10,000	70
<b>Total Revenues</b>	<b>39,860,316</b>	<b>1,527</b>	<b>—</b>	<b>172,935</b>	<b>2,641</b>	<b>356,636</b>	<b>111,672</b>	<b>9,886</b>	<b>2,660,243</b>	<b>28,901</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,816,350	—	5,600	46,856	—	—	42,154	—	2,010,460	—
Services and Supplies	—	1,105	32,203	88,728	2,641	333,074	27,705	6,090	272,858	13,794
Self Insurance - Claims Paid	3,917,688	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	273,056	—	—	—	—	—	—	—	65,000	—
Interest Expense	161,075	—	—	—	—	—	—	—	29,370	—
Fixed Assets	895,409	—	—	—	—	—	71,622	—	102,484	—
Other Expenditures	20,993,733	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>28,057,311</b>	<b>1,105</b>	<b>37,803</b>	<b>135,584</b>	<b>2,641</b>	<b>333,074</b>	<b>141,481</b>	<b>6,090</b>	<b>2,480,172</b>	<b>13,794</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,803,005</b>	<b>422</b>	<b>(37,803)</b>	<b>37,351</b>	<b>—</b>	<b>23,562</b>	<b>(29,809)</b>	<b>3,796</b>	<b>180,071</b>	<b>15,107</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,803,005</b>	<b>\$422</b>	<b>\$(37,803)</b>	<b>\$37,351</b>	<b>\$—</b>	<b>\$23,562</b>	<b>\$(29,809)</b>	<b>\$3,796</b>	<b>\$180,071</b>	<b>\$15,107</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Stallion Springs Community Services District	Stallion Springs Community Services District	Stallion Springs Community Services District	Standish-Litchfield Fire Protection District	Stanislaus Consolidated Fire Protection District	Stanislaus Drug Enforcement Agency	Statewide Association of Community Colleges Self Insurance	Statewide Educational Wrap-Up Program	Stinson Beach Fire Protection District	Stockton Center Site Authority
	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Police Protection and Personal Safety	Self Insurance	Self Insurance	Fire Protection	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$356,034	\$255,262	\$—	\$48,108	\$2,778,702	\$—	\$—	\$—	\$552,245	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	118,954	—	325,322	—	5,573,749	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	87	—	—	—	—	81	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	14,217	—	—	—	—	265,963	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,836	135	5,077	632	74,532	21,399	1,779,679	392,334	2,979	7,602
Rents, Concessions, and Royalties	—	—	—	—	15,362	—	—	—	—	674
<b>Intergovernmental</b>										
Federal	—	—	—	969	—	—	—	—	—	—
State	103,819	2,738	—	2,985	36,553	593,634	—	—	3,533	1,500,000
Other Governmental Agencies	—	—	—	—	—	1,566,465	—	—	7,490	—
Charges for Current Services	104,910	49,290	5,005	12,879	—	—	—	—	1,203	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	18,097,358	9,764,481	—	—
Other Revenues	55,425	—	—	—	48,464	72,796	—	—	7,280	—
<b>Total Revenues</b>	<b>780,195</b>	<b>307,425</b>	<b>335,404</b>	<b>65,660</b>	<b>8,527,362</b>	<b>2,520,257</b>	<b>19,877,037</b>	<b>10,156,815</b>	<b>574,811</b>	<b>1,508,276</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	484,069	128,859	127,007	4,800	5,969,555	689,376	—	—	198,295	—
Services and Supplies	67,657	72,084	96,319	29,090	1,244,930	1,867,379	12,527,117	8,641,541	170,510	1,455,879
Self Insurance - Claims Paid	—	—	—	—	—	—	5,024,309	2,112,286	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	92,371	45,108	—	—	—	—	—	—	—	—
Interest Expense	35,269	18,284	—	—	—	—	—	—	—	—
Fixed Assets	32,580	63,810	523,271	18,067	—	—	—	—	123,849	—
Other Expenditures	—	—	—	—	384	—	3,754,847	5,127,830	—	—
<b>Total Expenditures</b>	<b>711,946</b>	<b>328,145</b>	<b>746,597</b>	<b>51,957</b>	<b>7,214,869</b>	<b>2,556,755</b>	<b>21,306,273</b>	<b>15,881,657</b>	<b>492,654</b>	<b>1,455,879</b>
<b>Revenues Over (Under) Expenditures</b>	<b>68,249</b>	<b>(20,720)</b>	<b>(411,193)</b>	<b>13,703</b>	<b>1,312,493</b>	<b>(36,498)</b>	<b>(1,429,236)</b>	<b>(5,724,842)</b>	<b>82,157</b>	<b>52,397</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	162,806	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(162,806)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$68,249</b>	<b>\$(20,720)</b>	<b>\$(411,193)</b>	<b>\$13,703</b>	<b>\$1,312,493</b>	<b>\$(36,498)</b>	<b>\$(1,429,236)</b>	<b>\$(5,724,842)</b>	<b>\$(80,649)</b>	<b>\$52,397</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Stockton Maintenance District No. 5 (San Joaquin)	Stones-Bengard Community Service District	Stonyford Recreation and Park District	Stonyford-Indian Valley Cemetery District	Storm Drain Maintenance District No. 1 (Glenn)	Storm Drain Maintenance District No. 1 (Stanislaus)	Storm Drain Maintenance District No. 1 (Yolo)	Storm Drain Maintenance District No. 10 (Stanislaus)	Storm Drain Maintenance District No. 2 (Stanislaus)	Storm Drain Maintenance District No. 3 (Glenn)
	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Cemetery	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$555	\$—	\$—	\$5,984	\$1,001	\$588	\$38,650	\$493	\$—	\$4,212
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,560	22,563	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	1,148	—	—	—	1	13	1	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	38	1,272	113	7,316	306	209	1,465	280	59	465
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	7	—	—	77	13	10	366	8	—	55
Other Governmental Agencies	—	—	157	—	—	—	15	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	106	—	107	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,161</b>	<b>25,089</b>	<b>270</b>	<b>13,484</b>	<b>1,320</b>	<b>808</b>	<b>40,509</b>	<b>782</b>	<b>59</b>	<b>4,732</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	3,600	—	—	—	—	—	—	—	—
Services and Supplies	2,527	12,922	132	4,549	6,365	13	43,235	11	—	2,170
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	675	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,527</b>	<b>16,522</b>	<b>132</b>	<b>5,224</b>	<b>6,365</b>	<b>13</b>	<b>43,235</b>	<b>11</b>	<b>—</b>	<b>2,170</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(366)</b>	<b>8,567</b>	<b>138</b>	<b>8,260</b>	<b>(5,045)</b>	<b>795</b>	<b>(2,726)</b>	<b>771</b>	<b>59</b>	<b>2,562</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(366)</b>	<b>\$8,567</b>	<b>\$138</b>	<b>\$8,260</b>	<b>\$(5,045)</b>	<b>\$795</b>	<b>\$(2,726)</b>	<b>\$771</b>	<b>\$59</b>	<b>\$2,562</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Storm Drain Maintenance District No. 3 (Stanislaus)	Storm Drain Maintenance District No. 4 (Contra Costa)	Storm Drain Maintenance District No. 6 (Stanislaus)	Storm Drain Maintenance District No. 8 (Stanislaus)	Storm Drain Maintenance District No. 9 (Stanislaus)	Storm Drain Maintenance No. 2 (Monterey)	Strathmore Fire Protection District	Strawberry Fire Protection District	Strawberry Recreation and Park District	Strawberry Valley Cemetery District
	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Recreation and Park	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$10,002	\$2,196	\$38,390	\$—	\$16,958	\$18,458	\$54,995	\$422,039	\$1,184
Voter Approved Taxes	—	—	—	—	—	—	—	—	187,369	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(315)	5	109	—	765	1,391	30	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	111,112	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	19	—	1,293	4,489	45	1,061	2,886	4,155	16,863	268
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	68,496	—
<b>Intergovernmental</b>										
Federal	—	—	1	26	—	—	—	—	8,824	—
State	—	189	37	673	—	104	(1,600)	793	3,662	54
Other Governmental Agencies	—	420	—	—	—	—	—	613	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	602,594	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	74	—
<b>Total Revenues</b>	<b>19</b>	<b>10,296</b>	<b>3,532</b>	<b>43,687</b>	<b>45</b>	<b>18,888</b>	<b>21,135</b>	<b>60,586</b>	<b>1,421,033</b>	<b>1,506</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	2,579	7,762	631,569	—
Services and Supplies	—	28,544	47	8,717	—	60,886	12,637	9,010	454,334	1,886
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	115,000	—
Interest Expense	—	—	—	—	—	—	—	—	95,666	—
Fixed Assets	—	—	—	—	—	—	55,117	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>28,544</b>	<b>47</b>	<b>8,717</b>	<b>—</b>	<b>60,886</b>	<b>70,333</b>	<b>16,772</b>	<b>1,296,569</b>	<b>1,886</b>
<b>Revenues Over (Under) Expenditures</b>	<b>19</b>	<b>(18,248)</b>	<b>3,485</b>	<b>34,970</b>	<b>45</b>	<b>(41,998)</b>	<b>(49,198)</b>	<b>43,814</b>	<b>124,464</b>	<b>(380)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$19</b>	<b>\$(18,248)</b>	<b>\$3,485</b>	<b>\$34,970</b>	<b>\$45</b>	<b>\$(41,998)</b>	<b>\$(49,198)</b>	<b>\$43,814</b>	<b>\$124,464</b>	<b>\$(380)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Stronghold-Newell Pest Abatement District	Suburban Pines Community Services District	Suisun Fire Protection District	Suisun Resource Conservation District	Suisun-Fairfield-Ro ckville District	Summer Home Estates Maintenance District (San Joaquin) Drainage and Drainage Maintenance	Summer Home Park Maintenance District (Sonoma)	Summit Cemetery District	Sunnyside Maintenance District (San Joaquin) Drainage and Drainage Maintenance	Sunnyside Maintenance District (San Joaquin) Lighting and Lighting Maintenance
	Pest Control	Fire Protection	Fire Protection	Resource Conservation	Cemetery		Lighting and Lighting Maintenance	Cemetery		
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,539	\$261,099	\$3,646	\$699,227	\$914	\$5,845	\$791,021	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	31,345	—	—	—	—	513	—	—	1,732	1,302
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(1)	1,544	70	4,314	1	—	72,367	—	—
Licenses, Permits, and Franchises	—	—	3,710	151,641	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	456	1,054	4,256	6,285	41,367	124	456	117,035	—	—
Rents, Concessions, and Royalties	—	—	860	—	17,300	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	17	10,540	425,794	14,871	11	60	13,054	—	—
Other Governmental Agencies	—	—	261,250	—	153,660	—	—	47,092	—	—
Charges for Current Services	—	—	66,920	150,355	81,653	—	—	254,476	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	3,950	234,579	190,724	—	—	5,206	—	—
<b>Total Revenues</b>	<b>31,801</b>	<b>2,609</b>	<b>614,129</b>	<b>972,370</b>	<b>1,203,116</b>	<b>1,563</b>	<b>6,361</b>	<b>1,300,251</b>	<b>1,732</b>	<b>1,302</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	106,493	562,187	644,296	—	—	716,542	—	—
Services and Supplies	11,038	26	102,384	410,423	239,900	2,394	3,052	205,213	1,732	1,302
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	320,383	5,294	291,001	—	—	64,677	—	—
Other Expenditures	—	—	1,591	38,239	7,416	94	—	—	—	—
<b>Total Expenditures</b>	<b>11,038</b>	<b>26</b>	<b>530,851</b>	<b>1,016,143</b>	<b>1,182,613</b>	<b>2,488</b>	<b>3,052</b>	<b>986,432</b>	<b>1,732</b>	<b>1,302</b>
<b>Revenues Over (Under) Expenditures</b>	<b>20,763</b>	<b>2,583</b>	<b>83,278</b>	<b>(43,773)</b>	<b>20,503</b>	<b>(925)</b>	<b>3,309</b>	<b>313,819</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	500	—	191	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(500)</b>	<b>—</b>	<b>(191)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$20,763</b>	<b>\$2,583</b>	<b>\$83,278</b>	<b>\$(43,773)</b>	<b>\$20,503</b>	<b>\$(1,425)</b>	<b>\$3,309</b>	<b>\$313,628</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sunrise Recreation and Park District	Sunset Heights Community Services District	Sunset Oaks Lighting District	Superior California Economic Development District	Superior California Excess Liability Pool	Surfside Colony Community Services District	Surfside Colony Storm Water Drainage District (Orange)	Susan River Fire Protection District	Sutter Basin Fire Protection District	Sutter Cemetery District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Self Insurance	Police Protection and Personal Safety	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,619,510	\$—	\$5,181	\$—	\$—	\$297,822	\$125,625	\$106,060	\$62,637	\$433,613
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	19,823	6,819	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	458,706	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	157,944	—	12	—	—	11,644	(618)	192	71	521
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	44,262	202	79	143	48,641	2,523	1,134	2,142	712	53,304
Rents, Concessions, and Royalties	477,375	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	100,000	—	3	70,189	—	—	—	11,291	18	123
State	148,262	—	88	—	—	2,610	1,074	29,843	1,000	6,964
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,586,832	—	—	—	—	41,314	—	—	—	469,394
Self Insurance Contributions and Claim Adjustments	—	—	—	—	925,000	—	—	—	—	—
Other Revenues	31,354	—	—	—	—	—	—	29,807	—	—
<b>Total Revenues</b>	<b>8,624,245</b>	<b>20,025</b>	<b>12,182</b>	<b>70,332</b>	<b>973,641</b>	<b>355,913</b>	<b>127,215</b>	<b>179,335</b>	<b>64,438</b>	<b>963,919</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	5,305,803	—	—	—	—	—	—	46,435	5,546	750,806
Services and Supplies	2,050,027	8,640	10,025	70,189	17,052	380,780	122,686	84,068	45,093	242,622
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	135,000	—	—	—	—	—	—	35,795	—	—
Interest Expense	312,730	—	—	—	—	—	—	16,455	—	—
Fixed Assets	1,029,183	—	—	—	—	—	—	8,100	—	—
Other Expenditures	16,992	—	—	—	—	—	—	—	—	434
<b>Total Expenditures</b>	<b>8,849,735</b>	<b>8,640</b>	<b>10,025</b>	<b>70,189</b>	<b>17,052</b>	<b>380,780</b>	<b>122,686</b>	<b>190,853</b>	<b>50,639</b>	<b>993,862</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(225,490)</b>	<b>11,385</b>	<b>2,157</b>	<b>143</b>	<b>956,589</b>	<b>(24,867)</b>	<b>4,529</b>	<b>(11,518)</b>	<b>13,799</b>	<b>(29,943)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	13,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	13,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(225,490)</b>	<b>\$11,385</b>	<b>\$2,157</b>	<b>\$143</b>	<b>\$956,589</b>	<b>\$(24,867)</b>	<b>\$4,529</b>	<b>\$(11,518)</b>	<b>\$13,799</b>	<b>\$(29,943)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sutter County Consolidated Street Lighting District	Sutter County Resource Conservation District	Sutter County Urban Area Residential Street Lighting Maintenance District	Sutter County Water Agency	Sutter Creek Fire Protection District	Sutter-Yuba Mosquito Abatement District	Sylvan Cemetery District	Sylvan Village Lighting District No. 2	Tahoe City Cemetery District	Tahoe City Public Utility District
	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Pest Control	Cemetery	Lighting and Lighting Maintenance	Cemetery	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$52,327	\$—	\$—	\$133,183	\$178,242	\$2,458,949	\$69,379	\$1,698	\$40,438	\$4,493,047
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	18,066	113,810	—	34,507	—	5,018	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	64	—	418	1,862	591	37,134	1,392	4	(12)	8,204
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	43,858	2,826	6,639	49,359	5,689	89,977	64,538	—	5,476	8,945
Rents, Concessions, and Royalties	—	—	—	—	—	34,750	—	—	—	—
<b>Intergovernmental</b>										
Federal	14	—	—	35	—	497	—	1	—	95,000
State	816	666,529	—	1,981	293,576	42,572	1,059	29	438	226,562
Other Governmental Agencies	—	—	—	144,412	—	—	—	—	536	175,665
Charges for Current Services	—	57,397	—	6,806	59,028	14,687	630,040	—	1,563	471,928
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	63,803	—	—	—	49,973	3,013	—	—	51,022
<b>Total Revenues</b>	<b>97,079</b>	<b>790,555</b>	<b>25,123</b>	<b>451,448</b>	<b>537,126</b>	<b>2,763,046</b>	<b>769,421</b>	<b>6,750</b>	<b>48,439</b>	<b>5,530,373</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	209,726	—	—	92,208	1,490,765	333,360	—	7,953	1,646,694
Services and Supplies	36,798	530,066	13,637	410,647	91,147	1,237,607	180,447	13,284	27,661	985,328
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	71,143	—	—	—	270,516
Other Expenditures	1,450	—	2,637	—	—	—	—	233	—	—
<b>Total Expenditures</b>	<b>38,248</b>	<b>739,792</b>	<b>16,274</b>	<b>410,647</b>	<b>183,355</b>	<b>2,799,515</b>	<b>513,807</b>	<b>13,517</b>	<b>35,614</b>	<b>2,902,538</b>
<b>Revenues Over (Under) Expenditures</b>	<b>58,831</b>	<b>50,763</b>	<b>8,849</b>	<b>40,801</b>	<b>353,771</b>	<b>(36,469)</b>	<b>255,614</b>	<b>(6,767)</b>	<b>12,825</b>	<b>2,627,835</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	10,036	—	—	2,600,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(10,036)</b>	<b>—</b>	<b>—</b>	<b>(2,600,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$58,831</b>	<b>\$50,763</b>	<b>\$8,849</b>	<b>\$40,801</b>	<b>\$353,771</b>	<b>\$(36,469)</b>	<b>\$245,578</b>	<b>\$(6,767)</b>	<b>\$12,825</b>	<b>\$27,835</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tahoe Paradise Resort Improvement District	Talmonet Resort Improvement District	Tamalpais Community Services District	Taylorville Cemetery District	Tecopa Cemetery District	Teen Center Services Authority	Tehachapi Cemetery District	Tehachapi Resource Conservation District	Tehachapi Valley Recreation and Park District	Tehama Cemetery District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Recreation and Park	Cemetery	Cemetery	Recreation and Park	Cemetery	Resource Conservation	Recreation and Park	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$615,029	\$10,380	\$822	\$—	\$262,247	\$11,670	\$522,957	\$20,515
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	2,355
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	9	55	—	1,866	—	1,985	745
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,153	—	2,616	171	105	—	10,538	481	6,943	2,703
Rents, Concessions, and Royalties	15,776	—	49,766	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	11
State	—	—	2,968	103	5	—	2,398	108	5,073	488
Other Governmental Agencies	50,000	—	21,411	—	—	—	—	—	—	263
Charges for Current Services	—	85,933	114,910	—	—	398,509	52,633	16,580	202,737	28,470
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	100	—	—	—	—	65,337	—
<b>Total Revenues</b>	<b>67,929</b>	<b>85,933</b>	<b>806,700</b>	<b>10,763</b>	<b>987</b>	<b>398,509</b>	<b>329,682</b>	<b>28,839</b>	<b>805,032</b>	<b>55,550</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	36,834	40,363	376,926	6,038	—	—	263,063	3,513	479,620	42,425
Services and Supplies	20,331	41,444	328,661	5,358	50	—	112,333	33,931	401,189	16,301
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	4,147	—	14,993	—	—	—	2,943	248	15,513	—
Other Expenditures	—	—	—	828	—	398,509	6,398	—	—	—
<b>Total Expenditures</b>	<b>61,312</b>	<b>81,807</b>	<b>720,580</b>	<b>12,224</b>	<b>50</b>	<b>398,509</b>	<b>384,737</b>	<b>37,692</b>	<b>896,322</b>	<b>58,726</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,617</b>	<b>4,126</b>	<b>86,120</b>	<b>(1,461)</b>	<b>937</b>	<b>—</b>	<b>(55,055)</b>	<b>(8,853)</b>	<b>(91,290)</b>	<b>(3,176)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,617</b>	<b>\$4,126</b>	<b>\$86,120</b>	<b>\$(1,461)</b>	<b>\$937</b>	<b>\$—</b>	<b>\$(55,055)</b>	<b>\$(8,853)</b>	<b>\$(91,290)</b>	<b>\$(3,176)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tehama County Air Pollution Control District	Tehama County Flood Control and Water Conservation District	Tehama County Mosquito and Vector Control	Tehama County Resource Conservation District	Tehama Power Authority	Telegraph Ridge Fire Protection District	Temecula Cemetery District	Temecula Community Services District	Temecula Community Services District	Temecula Community Services District
	Air Pollution Control	Flood Control and Water Conservation	Pest Control	Resource Conservation	Local and Regional Planning or Development	Fire Protection	Cemetery	Library Services	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$194,579	\$323,578	\$—	\$—	\$4,305	\$506,455	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	276,121	—	—	4,189	—	—	2,265,802	3,962,939
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	275	—	—	—	213	8,072	—	—	—
Licenses, Permits, and Franchises	155,579	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	13,702	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	10,309	16,277	5,975	495	74	710	26,864	18,858	8,118	15,597
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	41,680
<b>Intergovernmental</b>										
Federal	—	66	113	205,244	—	—	—	—	—	—
State	657,814	4,618	6,955	206,151	—	78	14,346	—	—	—
Other Governmental Agencies	—	—	18,248	—	—	—	—	—	—	5,342,507
Charges for Current Services	—	—	—	—	—	—	184,986	153,068	446	1,848,937
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	27,130	29,276	—	227,356	—	1,908	(710)	(62)	317,057	1,563
<b>Total Revenues</b>	<b>864,534</b>	<b>245,091</b>	<b>630,990</b>	<b>639,246</b>	<b>74</b>	<b>11,403</b>	<b>740,013</b>	<b>171,864</b>	<b>2,591,423</b>	<b>11,213,223</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	397,867	79,806	458,609	398,137	—	3,000	206,625	12,704	197,235	4,741,197
Services and Supplies	76,002	142,277	156,797	247,398	—	16,146	107,194	635,895	2,113,831	6,179,950
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	1,135	—	—	—	—	—	—
Fixed Assets	—	6,366	—	—	—	658	2,144,374	—	—	—
Other Expenditures	163,613	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>637,482</b>	<b>228,449</b>	<b>615,406</b>	<b>646,670</b>	<b>—</b>	<b>19,804</b>	<b>2,458,193</b>	<b>648,599</b>	<b>2,311,066</b>	<b>10,921,147</b>
<b>Revenues Over (Under) Expenditures</b>	<b>227,052</b>	<b>16,642</b>	<b>15,584</b>	<b>(7,424)</b>	<b>74</b>	<b>(8,401)</b>	<b>(1,718,180)</b>	<b>(476,735)</b>	<b>280,357</b>	<b>292,076</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	2,100,625	—	—	264,600
Operating Transfers Out	—	—	—	—	—	—	—	—	264,600	481,441
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,100,625</b>	<b>—</b>	<b>(264,600)</b>	<b>(216,841)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$227,052</b>	<b>\$16,642</b>	<b>\$15,584</b>	<b>\$(7,424)</b>	<b>\$74</b>	<b>\$(8,401)</b>	<b>\$382,445</b>	<b>\$(476,735)</b>	<b>\$15,757</b>	<b>\$75,235</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Temecula Community Services District Streets and Roads - Construction and Maintenance	Templeton Cemetery District Cemetery	Templeton Community Services District Drainage and Drainage Maintenance	Templeton Community Services District Fire Protection	Templeton Community Services District Lighting and Lighting Maintenance	Templeton Community Services District Recreation and Park	Tempo Park Lighting District Lighting and Lighting Maintenance	Tenaja Community Services District Streets and Roads - Construction and Maintenance	Tennant Community Services District Fire Protection	Terra Bella Memorial District Memorial
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$90,593	\$—	\$614,047	\$39,570	\$224,863	\$2,177	\$—	\$—	\$52,654
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	3,371	—	—	—	—	—	4,679	128,150	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	5	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	300	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	264	1,936	591	13,084	398	6,701	5	4,411	—	938
Rents, Concessions, and Royalties	—	—	—	11,233	—	17,090	—	—	—	16,410
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	1	—	—	—
State	—	767	—	5,353	226	1,960	37	—	—	745
Other Governmental Agencies	—	—	41,484	—	—	—	100	—	—	—
Charges for Current Services	—	40,342	—	—	—	184,381	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,553	—	88,803	—	81,845	—	15,980	6,832	23
<b>Total Revenues</b>	<b>3,635</b>	<b>137,191</b>	<b>42,075</b>	<b>732,520</b>	<b>40,194</b>	<b>516,840</b>	<b>7,004</b>	<b>148,841</b>	<b>6,832</b>	<b>70,770</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	563,379	476,156	—	329,779	—	64,526	—	28,428
Services and Supplies	32,837	110,684	291,211	88,143	26,549	134,654	7,752	59,307	—	44,687
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	13,678	9,830	18,255	—	—	—	—	—	—
Interest Expense	—	15,952	259	482	—	—	—	—	—	—
Fixed Assets	—	—	8,721	48,728	—	44,655	—	—	—	—
Other Expenditures	—	134,187	—	—	—	—	—	—	2,594	—
<b>Total Expenditures</b>	<b>32,837</b>	<b>274,501</b>	<b>873,400</b>	<b>631,764</b>	<b>26,549</b>	<b>509,088</b>	<b>7,752</b>	<b>123,833</b>	<b>2,594</b>	<b>73,115</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(29,202)</b>	<b>(137,310)</b>	<b>(831,325)</b>	<b>100,756</b>	<b>13,645</b>	<b>7,752</b>	<b>(748)</b>	<b>25,008</b>	<b>4,238</b>	<b>(2,345)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	919,000	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	45,950	—	36,760	—	26,851	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>919,000</b>	<b>(45,950)</b>	<b>—</b>	<b>(36,760)</b>	<b>—</b>	<b>(26,851)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(29,202)</b>	<b>\$(137,310)</b>	<b>\$87,675</b>	<b>\$54,806</b>	<b>\$13,645</b>	<b>\$(29,008)</b>	<b>\$(748)</b>	<b>\$(1,843)</b>	<b>\$4,238</b>	<b>\$(2,345)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	The Animal Care Joint Power Authority	The California Authority of Racing Fairs	Thompson Flat Cemetery District	Thornton Fire Protection District	Three Arch Bay Community Services District	Three Arch Bay Community Services District	Three Cent Flat Community Services District	Three Rivers Cemetery District	Three Rivers Levee Improvement Authority	Three Rivers Memorial District
	Animal Control	Governmental Services	Cemetery	Fire Protection	Drainage and Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Cemetery	Land Reclamation and Levee Maintenance	Memorial
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$1,467	\$137,680	\$—	\$895,364	\$—	\$5,546	\$—	\$43,884
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	9,090	—	103,770	3,172	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	81,675	—	—	—	—	—	—
Prior Year and Penalties	—	—	2	99	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,979	30,515	222	(208)	519	21,852	29	702	103,381	3,960
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	15,683
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	21	1,767	—	15,852	—	81	46,649,875	642
Other Governmental Agencies	437,500	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,690,219	300	—	401,042	—	—	13,480	1,114,837	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	528,379	41,364
<b>Total Revenues</b>	<b>439,479</b>	<b>1,720,734</b>	<b>2,012</b>	<b>230,103</b>	<b>401,561</b>	<b>1,036,838</b>	<b>3,201</b>	<b>19,809</b>	<b>48,396,472</b>	<b>105,533</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,378,556	—	134,862	—	870	—	—	—	15,492
Services and Supplies	—	1,161,042	4,401	86,199	106,097	923,608	—	16,848	53,901,887	91,670
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	15,151	—	—	—	—	—	—
Interest Expense	—	—	—	7,041	—	—	—	—	—	—
Fixed Assets	—	—	—	—	479,496	—	—	—	—	—
Other Expenditures	4,453	—	—	10,883	167,257	29,457	—	—	—	—
<b>Total Expenditures</b>	<b>4,453</b>	<b>2,539,598</b>	<b>4,401</b>	<b>254,136</b>	<b>752,850</b>	<b>953,935</b>	<b>—</b>	<b>16,848</b>	<b>53,901,887</b>	<b>107,162</b>
<b>Revenues Over (Under) Expenditures</b>	<b>435,026</b>	<b>(818,864)</b>	<b>(2,389)</b>	<b>(24,033)</b>	<b>(351,289)</b>	<b>82,903</b>	<b>3,201</b>	<b>2,961</b>	<b>(5,505,415)</b>	<b>(1,629)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$435,026</b>	<b>\$(818,864)</b>	<b>\$(2,389)</b>	<b>\$(24,033)</b>	<b>\$(351,289)</b>	<b>\$82,903</b>	<b>\$3,201</b>	<b>\$2,961</b>	<b>\$(5,505,415)</b>	<b>\$(1,629)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tiburon Fire Protection District	Timber Cove Fire Protection District	Tipton-Pixley Cemetery District	Tomales Community Services District	Town of Discovery Bay	Town of Discovery Bay	Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Township No. 2 Cemetery District	Tracy Cemetery District	Tracy Fire Protection District
	Fire Protection	Fire Protection	Cemetery	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,003,690	\$113,451	\$77,575	\$—	\$399,855	\$—	\$115,199	\$80,700	\$448,238	\$3,529,063
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	30,226	—	—	—	—	48,673	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	888,134
Prior Year and Penalties	(161)	527	—	—	—	—	—	310	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	52,434	148	2,661	27	1,604	—	1,060	2,077	84,484	13,303
Rents, Concessions, and Royalties	18,166	—	—	4,357	—	—	—	—	5,000	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	27,093	1,030	500	—	4,757	—	1,253	1,239	6,148	43,366
Other Governmental Agencies	153,343	—	—	—	82,418	—	—	—	6,776	—
Charges for Current Services	1,373,397	—	35,200	—	—	—	—	—	231,309	78,945
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	305,394	4,290	—	—	22	2,036	—	7,793	—	—
<b>Total Revenues</b>	<b>5,933,356</b>	<b>149,672</b>	<b>115,936</b>	<b>4,384</b>	<b>488,656</b>	<b>2,036</b>	<b>166,185</b>	<b>92,119</b>	<b>781,955</b>	<b>4,552,811</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	5,008,368	—	41,814	—	—	—	20,048	34,811	297,197	—
Services and Supplies	521,038	117,672	53,156	1,451	451,434	6,775	173,803	19,066	135,155	4,562,996
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	172,566	31,333	—	—	—	—	—	—	—	75,573
Interest Expense	16,146	10,607	—	—	—	—	—	—	—	13,584
Fixed Assets	629,782	—	—	—	—	—	—	—	10,332	—
Other Expenditures	—	—	—	—	38,709	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,347,900</b>	<b>159,612</b>	<b>94,970</b>	<b>1,451</b>	<b>490,143</b>	<b>6,775</b>	<b>193,851</b>	<b>53,877</b>	<b>442,684</b>	<b>4,652,153</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(414,544)</b>	<b>(9,940)</b>	<b>20,966</b>	<b>2,933</b>	<b>(1,487)</b>	<b>(4,739)</b>	<b>(27,666)</b>	<b>38,242</b>	<b>339,271</b>	<b>(99,342)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	500,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	11,231	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	95,158
<b>Total Other Financing Sources (Uses)</b>	<b>500,000</b>	<b>—</b>	<b>—</b>	<b>11,231</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(95,158)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$85,456</b>	<b>\$(9,940)</b>	<b>\$20,966</b>	<b>\$14,164</b>	<b>\$(1,487)</b>	<b>\$(4,739)</b>	<b>\$(27,666)</b>	<b>\$38,242</b>	<b>\$339,271</b>	<b>\$(194,500)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tranquillity Resource Conservation District	Tres Hermanos Conservation Authority	Tri County Schools Insurance Group	Tri-Agency Economic Development Authority	Tri-City and County Regional Park and Open Space Group	Tri-City Park Authority	Trindel Insurance Fund	Trinity Center Community Services District	Trinity County Resource and Water Conservation District	Trinity County Waterworks District No. 1
	Resource Conservation	Resource Conservation	Self Insurance	Local and Regional Planning or Development	Recreation and Park	Recreation and Park	Self Insurance	Fire Protection	Resource Conservation	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$49,862	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	1,037	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	221	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	59	—	463,363	1,079	2,119	2,734	133,741	867	500	—
Rents, Concessions, and Royalties	—	—	—	—	—	26,628	—	—	—	38,285
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	1,247,870	—
State	—	—	—	—	—	—	—	886	1,151,880	—
Other Governmental Agencies	—	10,000	—	—	—	541,670	—	—	—	—
Charges for Current Services	—	—	—	—	20,000	—	—	—	43,492	—
Self Insurance Contributions and Claim Adjustments	—	—	50,652,242	—	—	—	20,591,336	—	—	—
Other Revenues	—	—	—	32,202	—	—	—	7,181	—	—
<b>Total Revenues</b>	<b>59</b>	<b>10,000</b>	<b>51,115,605</b>	<b>33,281</b>	<b>22,119</b>	<b>571,032</b>	<b>20,725,077</b>	<b>60,054</b>	<b>2,443,742</b>	<b>38,285</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	465,481	—	—	—	312,207	4,200	1,249,172	—
Services and Supplies	—	1,272	5,824,732	14,795	19,534	349,254	11,263,297	37,790	1,038,657	3,730
Self Insurance - Claims Paid	—	—	50,085,792	—	—	—	9,149,572	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	14,017	—	—	—	—	—	—
Interest Expense	—	—	—	2,963	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	190,170	—	—	—	—
Other Expenditures	—	—	67,692	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>1,272</b>	<b>56,443,697</b>	<b>31,775</b>	<b>19,534</b>	<b>539,424</b>	<b>20,725,076</b>	<b>41,990</b>	<b>2,287,829</b>	<b>3,730</b>
<b>Revenues Over (Under) Expenditures</b>	<b>59</b>	<b>8,728</b>	<b>(5,328,092)</b>	<b>1,506</b>	<b>2,585</b>	<b>31,608</b>	<b>1</b>	<b>18,064</b>	<b>155,913</b>	<b>34,555</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$59</b>	<b>\$8,728</b>	<b>\$(5,328,092)</b>	<b>\$1,506</b>	<b>\$2,585</b>	<b>\$31,608</b>	<b>\$1</b>	<b>\$18,064</b>	<b>\$155,913</b>	<b>\$34,555</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Truckee Cemetery District	Truckee Fire Protection District	Truckee-Donner Recreation and Park District	Tulare Area Schools Employee Benefit Authority	Tulare Cemetery District	Tulare County Flood Control District	Tulare County Olive Pest Control District	Tulare County Pest Control District	Tulare County Resource Conservation District	Tulare County School Districts Self-Insurance Authority
	Cemetery	Fire Protection	Recreation and Park	Self Insurance	Cemetery	Flood Control and Water Conservation	Pest Control	Pest Control	Resource Conservation	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$146,345	\$6,427,507	\$4,154,618	\$—	\$112,981	\$501,364	\$—	\$—	\$505	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	991,099	268,405	—	—	—	—	558,204	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	74	—	1,104	—	217	981	—	—	—	—
Licenses, Permits, and Franchises	—	382,854	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,798	71,030	24,691	3,008	54,134	70,380	18	10,030	48	58,867
Rents, Concessions, and Royalties	—	22,126	231,563	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	42,778	—	—	—	—
State	1,550	250,365	694,160	—	7,820	6,791	—	—	(31)	—
Other Governmental Agencies	1,323	80,424	—	—	—	1,000	—	—	—	—
Charges for Current Services	7,010	1,545,034	1,671,086	—	612,850	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	16,038,817	—	—	—	—	—	1,572,673
Other Revenues	—	59,697	—	3,922	7,835	—	2,308	—	574,476	—
<b>Total Revenues</b>	<b>159,100</b>	<b>9,830,136</b>	<b>7,045,627</b>	<b>16,045,747</b>	<b>795,837</b>	<b>623,294</b>	<b>2,326</b>	<b>568,234</b>	<b>574,998</b>	<b>1,631,540</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	41,651	6,567,203	3,143,044	—	394,756	—	—	—	—	—
Services and Supplies	84,659	1,927,745	1,623,445	1,810,612	313,348	90,422	—	339,381	530,217	1,142,348
Self Insurance - Claims Paid	—	—	—	14,509,570	—	—	—	—	—	497,201
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	95,000	—	—	—	—	—	—	—
Interest Expense	—	—	676,618	—	—	—	—	—	—	—
Fixed Assets	49,251	566,640	287,683	—	11,217	—	—	—	—	—
Other Expenditures	—	—	—	—	—	236,849	—	—	—	—
<b>Total Expenditures</b>	<b>175,561</b>	<b>9,061,588</b>	<b>5,825,790</b>	<b>16,320,182</b>	<b>719,321</b>	<b>327,271</b>	<b>—</b>	<b>339,381</b>	<b>530,217</b>	<b>1,639,549</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(16,461)</b>	<b>768,548</b>	<b>1,219,837</b>	<b>(274,435)</b>	<b>76,516</b>	<b>296,023</b>	<b>2,326</b>	<b>228,853</b>	<b>44,781</b>	<b>(8,009)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(16,461)</b>	<b>\$768,548</b>	<b>\$1,219,837</b>	<b>\$(274,435)</b>	<b>\$76,516</b>	<b>\$296,023</b>	<b>\$2,326</b>	<b>\$228,853</b>	<b>\$44,781</b>	<b>\$(8,009)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tulare County Schools Insurance Group	Tulare Lake Drainage District (Kings)	Tulare Lake Resource Conservation District	Tulare Memorial District	Tulare Mosquito Abatement District	Tulelake Multi - County Fire Protection District	Tuolumne County Air Pollution Control District	Tuolumne County Resource Conservation District	Tuolumne Fire Protection District	Tuolumne Joint Powers Authority
	Self Insurance	Drainage and Drainage Maintenance	Resource Conservation	Memorial	Pest Control	Fire Protection	Air Pollution Control	Resource Conservation	Fire Protection	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$367,948	\$—	\$387,653	\$1,060,021	\$39,935	\$—	\$—	\$64,180	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	818,243	—	—	—	14,169	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	13,909	—	844	2,129	25	—	—	35	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	434,303	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	59,565	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	48,570	17,387	—	15,903	77,418	4,837	—	305	—	232,953
Rents, Concessions, and Royalties	—	—	—	84,226	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	13,361	—	—
State	—	5,518	—	5,825	14,180	2,046	47,227	141,163	93,969	—
Other Governmental Agencies	—	100,485	—	—	7,283	—	107,571	—	400,613	—
Charges for Current Services	—	—	—	—	2,048	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	16,813,897	—	—	—	—	—	—	—	—	3,692,305
Other Revenues	—	—	—	26,270	48,614	—	1,905	652	1,921	4,664
<b>Total Revenues</b>	<b>16,862,467</b>	<b>1,323,490</b>	<b>—</b>	<b>520,721</b>	<b>1,211,693</b>	<b>61,012</b>	<b>650,571</b>	<b>155,481</b>	<b>560,718</b>	<b>3,929,922</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	382,374	—	253,552	408,398	11,764	191,996	29,940	463,829	—
Services and Supplies	12,681,968	852,042	445	168,136	433,870	36,137	309,735	—	148,624	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	1,781,145
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	50,335	123,492	17,641	—	—	—	—
Other Expenditures	1,395,224	—	—	—	—	—	—	121,675	—	2,920,680
<b>Total Expenditures</b>	<b>14,077,192</b>	<b>1,234,416</b>	<b>445</b>	<b>472,023</b>	<b>965,760</b>	<b>65,542</b>	<b>501,731</b>	<b>151,615</b>	<b>612,453</b>	<b>4,701,825</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,785,275</b>	<b>89,074</b>	<b>(445)</b>	<b>48,698</b>	<b>245,933</b>	<b>(4,530)</b>	<b>148,840</b>	<b>3,866</b>	<b>(51,735)</b>	<b>(771,903)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,785,275</b>	<b>\$89,074</b>	<b>\$(445)</b>	<b>\$48,698</b>	<b>\$245,933</b>	<b>\$(4,530)</b>	<b>\$148,840</b>	<b>\$3,866</b>	<b>\$(51,735)</b>	<b>\$(771,903)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tuolumne Lighting District	Tuolumne Park and Recreation District	Turlock Fire Protection District	Turlock Mosquito Abatement District	Tuxedo-Country Club Fire Protection District	Tuxedo-Country Club Maintenance District (San Joaquin)	Twain Harte Community Services District	Twain Harte Community Services District	Twentynine Palms Cemetery District	Twentynine Palms County Water District
	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$29,530	\$147,703	\$107,117	\$1,312,846	\$924,355	\$7,208	\$394,449	\$29,460	\$124,016	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	87,843	—	60,016	7,158	273,320	95,893	—	1,216,897
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	17	81	258	—	—	8	224	—	12,676	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	1,395
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	44,570
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,328	2,002	—	40,921	20,680	71	1,124	292	7,930	7,500
Rents, Concessions, and Royalties	—	7,725	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	62	—	—	—	—	—	—	—
State	413	2,111	1,812	23,532	12,576	89	11,031	351	1,734	—
Other Governmental Agencies	—	—	5,504	82,232	—	—	—	—	—	—
Charges for Current Services	—	—	—	78,101	—	—	372	3,965	70,166	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	88,007	29,865	—	—	—	6,155	19,021	15,434	4,543
<b>Total Revenues</b>	<b>33,288</b>	<b>247,629</b>	<b>232,461</b>	<b>1,537,632</b>	<b>1,017,627</b>	<b>14,534</b>	<b>686,675</b>	<b>148,982</b>	<b>231,956</b>	<b>1,274,905</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	149,408	—	1,126,946	—	—	491,234	95,486	165,102	872,411
Services and Supplies	11,261	74,847	180,601	537,410	960,897	24,223	103,101	45,193	60,491	355,958
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	47,744	160,803	—	—	—	12,832	—	2,764	38,683
Other Expenditures	—	—	5,196	514,991	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>11,261</b>	<b>271,999</b>	<b>346,600</b>	<b>2,179,347</b>	<b>960,897</b>	<b>24,223</b>	<b>607,167</b>	<b>140,679</b>	<b>228,357</b>	<b>1,267,052</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22,027</b>	<b>(24,370)</b>	<b>(114,139)</b>	<b>(641,715)</b>	<b>56,730</b>	<b>(9,689)</b>	<b>79,508</b>	<b>8,303</b>	<b>3,599</b>	<b>7,853</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	468,647	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>468,647</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$22,027</b>	<b>\$(24,370)</b>	<b>\$354,508</b>	<b>\$(641,715)</b>	<b>\$56,730</b>	<b>\$(9,689)</b>	<b>\$79,508</b>	<b>\$8,303</b>	<b>\$3,599</b>	<b>\$7,853</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Twin Cities Police Authority	Ukiah Valley Fire Protection District	Ukiah Village Lighting District	United Water Conservation District	United Water Conservation District	University Heights Area Drain Maintenance (San Mateo)	Upham Cemetery District	Upper Kings Basin Integrated Regional Water Management Authority	Upper Lake Cemetery District	Upper Lake Lighting District
	Police Protection and Personal Safety	Fire Protection	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Recreation and Park	Drainage and Drainage Maintenance	Cemetery	Governmental Services	Cemetery	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$280,283	\$5,715	\$1,799,603	\$—	\$13,802	\$9,594	\$—	\$39,952	\$7,018
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	126,818	684,210	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	132,400	—	2,043	73	—	(2,718)	97
Licenses, Permits, and Franchises	—	22,882	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	26,080	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,523	1,322	—	20,885	—	2,014	279	—	1,793	2,185
Rents, Concessions, and Royalties	—	—	—	43,800	101,888	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	370,059	2,807	669	68,096	—	90	106	—	350	208
Other Governmental Agencies	6,404,184	—	—	89,782	—	—	—	—	—	—
Charges for Current Services	37,582	—	—	5,813,454	39,537	—	—	119,000	27,494	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	123,079	—	—	—	—	—	—	3,715	—
<b>Total Revenues</b>	<b>6,945,166</b>	<b>1,114,583</b>	<b>6,384</b>	<b>7,994,100</b>	<b>141,425</b>	<b>17,949</b>	<b>10,052</b>	<b>119,000</b>	<b>70,586</b>	<b>9,508</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	5,850,707	794,890	—	2,457,319	318,134	—	—	—	48,475	—
Services and Supplies	1,008,343	160,565	4,341	2,462,630	164,313	396	7,434	59,699	13,214	7,939
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	51,988	—	662,488	—	—	—	—	—	—
Interest Expense	—	19,590	—	540,967	—	—	—	—	—	—
Fixed Assets	179,028	274,863	—	653,605	226	—	3,350	—	—	—
Other Expenditures	—	21,181	—	—	—	—	—	—	460	—
<b>Total Expenditures</b>	<b>7,038,078</b>	<b>1,323,077</b>	<b>4,341</b>	<b>6,777,009</b>	<b>482,673</b>	<b>396</b>	<b>10,784</b>	<b>59,699</b>	<b>62,149</b>	<b>7,939</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(92,912)</b>	<b>(208,494)</b>	<b>2,043</b>	<b>1,217,091</b>	<b>(341,248)</b>	<b>17,553</b>	<b>(732)</b>	<b>59,301</b>	<b>8,437</b>	<b>1,569</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	200,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	75	—	—	—
Other Financing (Uses)	—	—	—	116,626	—	—	—	—	—	—
Operating Transfers In	—	—	—	262,349	—	—	—	—	—	—
Operating Transfers Out	—	—	—	268,346	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>200,000</b>	<b>—</b>	<b>(122,623)</b>	<b>—</b>	<b>—</b>	<b>75</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(92,912)</b>	<b>\$(8,494)</b>	<b>\$2,043</b>	<b>\$1,094,468</b>	<b>\$(341,248)</b>	<b>\$17,553</b>	<b>\$(657)</b>	<b>\$59,301</b>	<b>\$8,437</b>	<b>\$1,569</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Upper Salinas/Las Tablas Resource Conservation District	Upper San Luis Rey Resource Conservation District	Vacaville Fire Protection District	Vacaville Unified School Library District	Vacaville-Elmira Cemetery District	Valle Vista Lighting District	Vallecito Cemetery District	Valley Center Cemetery District	Valley Center Community Services	Valley Center Fire Protection District
	Resource Conservation	Resource Conservation	Fire Protection	Library Services	Cemetery	Lighting and Lighting Maintenance	Cemetery	Cemetery	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$7,745	\$1,054,945	\$1,507,156	\$339,734	\$3,200	\$10,700	\$26,922	\$100,639	\$380,878
Voter Approved Taxes	—	—	—	1,570,924	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	716	2,147	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	6,715	14,294	3,349	2	15	21	3,216	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	233	—	9,613	13,105	41,411	115	878	4,176	70	42,131
Rents, Concessions, and Royalties	—	12,000	9,160	208,310	8,643	—	—	—	44,957	—
<b>Intergovernmental</b>										
Federal	5,636	—	—	—	—	—	—	—	—	—
State	—	67	11,508	28,910	6,922	46	128	297	74,124	3,847
Other Governmental Agencies	13,806	—	—	523,434	192,235	—	—	—	—	922,061
Charges for Current Services	—	—	208,171	150,000	116,306	—	250	89,076	116,409	1,594,585
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	74,033	327	2,847	691,890	200,377	—	220	—	—	7,914
<b>Total Revenues</b>	<b>93,708</b>	<b>20,139</b>	<b>1,302,959</b>	<b>4,708,023</b>	<b>908,977</b>	<b>3,363</b>	<b>12,191</b>	<b>121,208</b>	<b>341,562</b>	<b>2,951,416</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	112,934	—	855,119	—	571,570	—	—	44,113	114,476	610,656
Services and Supplies	69,144	13,012	392,632	4,160,545	121,862	1,844	3,949	46,081	215,991	2,084,044
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	71,575	192,384	—	—	—	—	—	65,649
Interest Expense	—	—	5,856	122,752	—	—	—	—	—	11,862
Fixed Assets	—	—	8,900	—	—	—	—	5,000	—	56,063
Other Expenditures	—	—	6,917	16,276	3,846	—	—	—	83,789	16,139
<b>Total Expenditures</b>	<b>182,078</b>	<b>13,012</b>	<b>1,340,999</b>	<b>4,491,957</b>	<b>697,278</b>	<b>1,844</b>	<b>3,949</b>	<b>95,194</b>	<b>414,256</b>	<b>2,844,413</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(88,370)</b>	<b>7,127</b>	<b>(38,040)</b>	<b>216,066</b>	<b>211,699</b>	<b>1,519</b>	<b>8,242</b>	<b>26,014</b>	<b>(72,694)</b>	<b>107,003</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	77,772
Operating Transfers Out	—	—	—	—	—	—	—	—	—	77,772
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(88,370)</b>	<b>\$7,127</b>	<b>\$(38,040)</b>	<b>\$216,066</b>	<b>\$211,699</b>	<b>\$1,519</b>	<b>\$8,242</b>	<b>\$26,014</b>	<b>\$(72,694)</b>	<b>\$107,003</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Valley Insurance Program Joint Powers Authority (Fresno) Self Insurance	Valley Insurance Programs Joint Powers Authority (Los Angeles) Self Insurance	Valley of the Moon Fire Protection District Fire Protection	Valley of the Moon Lighting District Lighting and Lighting Maintenance	Valley Springs Lighting District Lighting and Lighting Maintenance	Valley Terrace Street Lighting Maintenance District (Contra Costa) Lighting and Lighting Maintenance	Valley-Wide Recreation and Park District Recreation and Park	Van Horn Regional Treatment Facility Governmental Services	Van Ness Boulevard Estates Nos. 1 and 2 Lighting District Lighting and Lighting Maintenance	Vector Control Joint Powers Agency Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$3,109,396	\$317,614	\$9,145	\$2,713	\$1,215,525	\$—	\$3,755	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	321,964	—	—	—	7,753,014	—	9,049	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(38)	13	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	748,515	159,939	44,816	19,482	1,409	2,941	66,723	5,675	334	481,190
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	60,000	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	372,740	—	—	—
State	—	—	36,441	3,379	107	29	16,683	—	56	—
Other Governmental Agencies	—	—	99,335	—	—	—	80,794	—	—	—
Charges for Current Services	—	—	—	—	—	—	2,524,213	—	—	—
Self Insurance Contributions and Claim Adjustments	6,255,183	4,300,142	—	—	—	—	—	—	—	3,170,890
Other Revenues	—	—	91,542	—	—	—	—	45,000	—	135,336
<b>Total Revenues</b>	<b>7,003,698</b>	<b>4,460,081</b>	<b>3,703,494</b>	<b>340,437</b>	<b>10,674</b>	<b>5,683</b>	<b>12,029,692</b>	<b>110,675</b>	<b>13,194</b>	<b>3,787,416</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	63,280	3,193,231	—	—	—	3,257,811	—	—	—
Services and Supplies	1,897,560	832,873	306,121	377,482	3,255	121	7,883,734	64,555	9,244	536,981
Self Insurance - Claims Paid	3,845,816	3,064,591	—	—	—	—	—	—	—	3,185,124
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	66,522	—	—	—	125,000	—	—	—
Interest Expense	—	—	4,094	—	—	—	25,933	—	—	—
Fixed Assets	—	—	182,252	—	—	—	67,896	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,743,376</b>	<b>3,960,744</b>	<b>3,752,220</b>	<b>377,482</b>	<b>3,255</b>	<b>121</b>	<b>11,360,374</b>	<b>64,555</b>	<b>9,244</b>	<b>3,722,105</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,260,322</b>	<b>499,337</b>	<b>(48,726)</b>	<b>(37,045)</b>	<b>7,419</b>	<b>5,562</b>	<b>669,318</b>	<b>46,120</b>	<b>3,950</b>	<b>65,311</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	31,400	—	—	—
Operating Transfers Out	—	—	—	—	—	—	31,400	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,260,322</b>	<b>\$499,337</b>	<b>\$(48,726)</b>	<b>\$(37,045)</b>	<b>\$7,419</b>	<b>\$5,562</b>	<b>\$669,318</b>	<b>\$46,120</b>	<b>\$3,950</b>	<b>\$65,311</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ventura County Air Pollution Control	Ventura County Regional Energy Alliance (VCREA)	Ventura County Resource Conservation	Ventura County Schools Business Services	Ventura County Schools Self-Funding Authority	Ventura County Watershed Protection District	Ventura Fire Protection District	Victor Lighting District	Victory Maintenance District (Amador)	Vina Cemetery District
	Air Pollution Control	Governmental Services	Resource Conservation	Governmental Services	Self Insurance	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$4,030	\$—	\$—	\$16,527,972	\$101,730,822	\$2,220	\$2,701	\$2,640
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	85,250	1,200	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	152,402	560,895	2	8	4
Licenses, Permits, and Franchises	2,973,589	—	—	—	—	79,570	477,349	—	—	—
Fines, Forfeits, and Penalties	341,825	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	161,768	791	1,531	10,122	1,689,134	1,188,695	1,591,143	4	441	219
Rents, Concessions, and Royalties	—	—	48,244	—	—	700	13,666	—	—	—
<b>Intergovernmental</b>										
Federal	3,621,601	—	17,769	—	—	432,577	1,306,353	—	—	1
State	7,626,578	—	683,274	1,500	—	2,762,367	10,584,353	27	41	538
Other Governmental Agencies	120,505	—	335,222	—	111,484	2,248,595	2,551,205	—	—	—
Charges for Current Services	38,244	—	13,550	929,590	243,765	10,771,896	4,590,633	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	21,571,674	—	—	—	—	—
Other Revenues	141	602,178	4,960	8,467	—	120,531	175,228	—	—	1,475
<b>Total Revenues</b>	<b>14,884,251</b>	<b>602,969</b>	<b>1,108,580</b>	<b>949,679</b>	<b>23,616,057</b>	<b>34,285,305</b>	<b>123,666,897</b>	<b>3,453</b>	<b>3,191</b>	<b>4,877</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	6,023,418	234,191	398,748	822,692	639,152	—	94,614,453	—	—	4,690
Services and Supplies	8,073,715	213,103	639,768	93,502	5,908,369	34,464,774	18,241,868	4,394	760	2,306
Self Insurance - Claims Paid	—	—	—	—	12,997,673	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	42,616	—	37,381	18,412	—	99,747	2,278,333	—	—	—
Other Expenditures	—	239,462	—	—	—	492,333	250,145	—	—	—
<b>Total Expenditures</b>	<b>14,139,749</b>	<b>686,756</b>	<b>1,075,897</b>	<b>934,606</b>	<b>19,545,194</b>	<b>35,056,854</b>	<b>115,384,799</b>	<b>4,394</b>	<b>760</b>	<b>6,996</b>
<b>Revenues Over (Under) Expenditures</b>	<b>744,502</b>	<b>(83,787)</b>	<b>32,683</b>	<b>15,073</b>	<b>4,070,863</b>	<b>(771,549)</b>	<b>8,282,098</b>	<b>(941)</b>	<b>2,431</b>	<b>(2,119)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	1,684,143	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	2,500	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,500)</b>	<b>—</b>	<b>—</b>	<b>1,684,143</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$744,502</b>	<b>\$(83,787)</b>	<b>\$32,683</b>	<b>\$12,573</b>	<b>\$4,070,863</b>	<b>\$(771,549)</b>	<b>\$9,966,241</b>	<b>\$(941)</b>	<b>\$2,431</b>	<b>\$(2,119)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Visalia Cemetery District	Visalia Memorial District	Vista Fire Protection District	Vista Grande-LLAD No. 28	Volponi Acres Lighting District	Walker Ranch Community Services District	Wallace Community Services District	Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	Walnut Grove Fire Protection District
	Cemetery	Memorial	Fire Protection	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$95,706	\$124,010	\$2,509,090	\$—	\$6,257	\$—	\$—	\$—	\$—	\$188,110
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	43,956	3,048	2,521	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	196	231	2,459	—	4	—	—	—	—	7,739
Licenses, Permits, and Franchises	—	—	10,782	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	168,528	16,100	65,708	1,838	577	22,934	147	—	—	2,983
Rents, Concessions, and Royalties	80,444	34,916	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,097	1,878	24,470	—	90	—	—	—	—	2,891
Other Governmental Agencies	—	14,857	—	—	—	—	35	—	—	—
Charges for Current Services	670,946	—	335,502	73,500	—	100,035	—	—	—	5,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	11,936	1,575	26,352	—	—	5,400	—	—	—	2,500
<b>Total Revenues</b>	<b>1,029,853</b>	<b>193,567</b>	<b>2,974,363</b>	<b>75,338</b>	<b>6,928</b>	<b>128,369</b>	<b>44,138</b>	<b>3,048</b>	<b>2,521</b>	<b>209,223</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	427,467	90,752	5,800	—	—	—	1,648	—	—	94,962
Services and Supplies	696,542	175,626	3,397,290	69,953	2,509	178,568	19,410	3,048	2,521	59,032
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	1,220,488	169,824	—	—	—	—	—	—	—	—
Other Expenditures	13,757	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,358,254</b>	<b>436,202</b>	<b>3,403,090</b>	<b>69,953</b>	<b>2,509</b>	<b>178,568</b>	<b>21,058</b>	<b>3,048</b>	<b>2,521</b>	<b>153,994</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,328,401)</b>	<b>(242,635)</b>	<b>(428,727)</b>	<b>5,385</b>	<b>4,419</b>	<b>(50,199)</b>	<b>23,080</b>	<b>—</b>	<b>—</b>	<b>55,229</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,328,401)</b>	<b>\$(242,635)</b>	<b>\$(428,727)</b>	<b>\$5,385</b>	<b>\$4,419</b>	<b>\$(50,199)</b>	<b>\$23,080</b>	<b>\$—</b>	<b>\$—</b>	<b>\$55,229</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Walnut Ranch Lighting Maintenance No. 1 (Colusa) Lighting and Lighting Maintenance	Walnut Ranch Unit 2 and 3 Street Lighting District Lighting and Lighting Maintenance	Wasco Recreation and Park District Recreation and Park	Washington Colony Cemetery District Cemetery	Washington County Water District Fire Protection	Water Conservation Garden Authority Flood Control and Water Conservation	Water Employee Services Authority Financing or Constructing Facilities	Waterford Lighting District Lighting and Lighting Maintenance	Waterford Public Financing Authority Financing or Constructing Facilities	Waterloo-Morada Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,074	\$—	\$451,757	\$90,760	\$—	\$—	\$—	\$16,030	\$—	\$1,295,189
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	3,154	—	—	—	—	—	14,144	—	726,552
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	169,887	—
Prior Year and Penalties	—	—	1,761	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	28,454
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,027	161	17,338	26,606	—	2,178	—	225	44,626	25,843
Rents, Concessions, and Royalties	—	—	—	—	—	4,300	—	—	145,775	—
<b>Intergovernmental</b>										
Federal	—	—	1,521	—	—	—	—	—	—	19,528
State	52	—	4,608	1,251	—	—	—	269	—	17,029
Other Governmental Agencies	—	—	1,471,337	—	—	728,250	17,941,358	—	—	—
Charges for Current Services	—	—	290,647	205,982	—	—	—	—	—	52,458
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	30	30	—	—	6,961	355,867	—	—	—	152,284
<b>Total Revenues</b>	<b>6,183</b>	<b>3,345</b>	<b>2,238,969</b>	<b>324,599</b>	<b>6,961</b>	<b>1,090,595</b>	<b>17,941,358</b>	<b>30,668</b>	<b>360,288</b>	<b>2,317,337</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	258,635	187,989	—	558,113	15,639,479	159	5,468	2,101,333
Services and Supplies	2,566	3,140	232,944	70,195	3,420	55,319	2,301,879	35,762	16,281	243,732
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	255,000	11,849
Interest Expense	—	—	—	—	—	—	—	—	31,938	8,403
Fixed Assets	—	—	1,991,259	14,501	—	146,402	—	—	—	27,027
Other Expenditures	—	—	—	—	—	255,131	—	—	100,000	—
<b>Total Expenditures</b>	<b>2,566</b>	<b>3,140</b>	<b>2,482,838</b>	<b>272,685</b>	<b>3,420</b>	<b>1,014,965</b>	<b>17,941,358</b>	<b>35,921</b>	<b>408,687</b>	<b>2,392,344</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,617</b>	<b>205</b>	<b>(243,869)</b>	<b>51,914</b>	<b>3,541</b>	<b>75,630</b>	<b>—</b>	<b>(5,253)</b>	<b>(48,399)</b>	<b>(75,007)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,617</b>	<b>\$205</b>	<b>\$(243,869)</b>	<b>\$51,914</b>	<b>\$3,541</b>	<b>\$75,630</b>	<b>\$—</b>	<b>\$(5,253)</b>	<b>\$(48,399)</b>	<b>\$(75,007)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Wayside Maintenance (San Mateo)	Weaverville / Douglas City Parks and Recreation District	Weaverville Fire Protection District	Weaverville Lighting District	Weed Recreation and Park District	Weott Community Services District	Weott Community Services District	Weott Maintenance District (Humboldt)	West Almanor Community Services District	West Contra Costa Integrated Waste Management Authority Governmental Services
	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$26,306	\$50,309	\$198,097	\$45,106	\$223,627	\$4,296	\$—	\$7,742	\$148,210	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	31,996	—	—	—	—	540	62,778	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	181	389	24	—	150	134	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(649)	52	2,537	710	290	301	—	443	1,523	101,951
Rents, Concessions, and Royalties	—	—	—	—	6,976	—	545	—	—	2,890,561
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	79	71,315	3,297	714	4,099	513	—	136	1,293	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	47,154	—	—	29,839	5,460	—	—	12,077	884,608
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	44,964	—	—	1,333	—	—	—	—	—
<b>Total Revenues</b>	<b>25,736</b>	<b>213,794</b>	<b>235,927</b>	<b>46,711</b>	<b>266,553</b>	<b>10,594</b>	<b>545</b>	<b>9,011</b>	<b>226,015</b>	<b>3,877,120</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	91,678	158,204	—	53,316	—	—	—	157,185	542,651
Services and Supplies	330	52,083	118,833	32,277	202,421	11,606	1,399	4,495	60,917	204,977
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	60,277	—	—	31,191	—	—	—	69,648	76,999
Other Expenditures	—	—	—	—	—	8,000	—	—	12,440	3,436,584
<b>Total Expenditures</b>	<b>330</b>	<b>204,038</b>	<b>277,037</b>	<b>32,277</b>	<b>286,928</b>	<b>19,606</b>	<b>1,399</b>	<b>4,495</b>	<b>300,190</b>	<b>4,261,211</b>
<b>Revenues Over (Under) Expenditures</b>	<b>25,406</b>	<b>9,756</b>	<b>(41,110)</b>	<b>14,434</b>	<b>(20,375)</b>	<b>(9,012)</b>	<b>(854)</b>	<b>4,516</b>	<b>(74,175)</b>	<b>(384,091)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$25,406</b>	<b>\$9,756</b>	<b>\$(41,110)</b>	<b>\$14,434</b>	<b>\$(20,375)</b>	<b>\$(9,012)</b>	<b>\$(854)</b>	<b>\$4,516</b>	<b>\$(74,175)</b>	<b>\$(384,091)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	West El Largo Community Services District	West End Communications Authority	West End Fire and Emergency Response Commission Governmental Services	West Fresno County Red Scale Protective District	West Lake Resource Conservation District Resource Conservation	West Lane Maintenance District (San Joaquin)	West Patton Village Community Services District Fire Protection	West Patton Village Community Services District Library Services	West Plainfield Fire Protection District	West Point Cemetery District
	Streets and Roads - Construction and Maintenance	Governmental Services	Governmental Services	Pest Control	Resource Conservation	Lighting and Lighting Maintenance	Fire Protection	Library Services	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,701	\$—	\$—	\$—	\$—	\$2,016	\$—	\$—	\$238,163	\$24,549
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,900	—	—	19,372	—	1,379	43,439	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	16	—	—	—	—	2	—	—	233	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	1,441	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	18	27,700	10,980	915	2,135	27	588	—	1,918	5,088
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	74,095	—	—	—	—	—
State	20	—	—	—	64,629	25	—	—	1,705	359
Other Governmental Agencies	—	—	50,000	—	36,489	—	—	—	83	—
Charges for Current Services	—	—	—	—	8,165	—	—	215	594	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	754	—	14,879	90	5	5,130
<b>Total Revenues</b>	<b>6,655</b>	<b>27,700</b>	<b>60,980</b>	<b>20,287</b>	<b>186,267</b>	<b>3,449</b>	<b>58,906</b>	<b>305</b>	<b>244,142</b>	<b>35,126</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	175,264	—	14,926	—	148,397	—
Services and Supplies	21,194	—	34,300	12,115	59,139	4,820	27,663	665	88,598	15,113
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	18,296	—	4,944	—	12,625	—	25,000	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>21,194</b>	<b>—</b>	<b>52,596</b>	<b>12,115</b>	<b>239,347</b>	<b>4,820</b>	<b>55,214</b>	<b>665</b>	<b>261,995</b>	<b>15,113</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(14,539)</b>	<b>27,700</b>	<b>8,384</b>	<b>8,172</b>	<b>(53,080)</b>	<b>(1,371)</b>	<b>3,692</b>	<b>(360)</b>	<b>(17,853)</b>	<b>20,013</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(14,539)</b>	<b>\$27,700</b>	<b>\$8,384</b>	<b>\$8,172</b>	<b>\$(53,080)</b>	<b>\$(1,371)</b>	<b>\$3,692</b>	<b>\$(360)</b>	<b>\$(17,853)</b>	<b>\$20,013</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	West Point Fire Protection District	West Point Lighting District	West Point Veterans Memorial District	West Sacramento Area Flood Control Agency	West Sacramento Financing Authority	West San Gabriel Liability and Property Self-Insurance Authority	West San Gabriel Valley Benefits Joint Powers Authority	West San Gabriel Workers Compensation Self-Insurance Authority	West Side Cemetery District	West Side Community Healthcare District
	Fire Protection	Lighting and Lighting Maintenance	Memorial	Financing or Constructing Facilities	Financing or Constructing Facilities	Self Insurance	Self Insurance	Governmental Services	Cemetery	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$132,744	\$2,005	\$9,352	\$—	\$—	\$—	\$—	\$—	\$598,068	\$220,986
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	146,070	—	—	—	—	—	—	—	—	345,198
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	3,979,302	—	—	—	—	—	—
Prior Year and Penalties	98	3	14	—	—	—	—	—	1,777	8,996
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,655	533	38	38,896	—	424,779	60,418	411,098	221,905	11,989
Rents, Concessions, and Royalties	—	—	—	—	1,325,399	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	15,509	—	—	—	—	—	—	—	—	—
State	146,516	23	137	—	—	—	—	—	5,874	1,800
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	4,589,119	272,254	1,256,651
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	2,970,540	2,355,186	—	—	—
Other Revenues	10,774	2,037	367	3,138,632	4,219	—	—	—	13,185	2,527
<b>Total Revenues</b>	<b>454,366</b>	<b>4,601</b>	<b>9,908</b>	<b>7,156,830</b>	<b>1,329,618</b>	<b>3,395,319</b>	<b>2,415,604</b>	<b>5,000,217</b>	<b>1,113,063</b>	<b>1,848,147</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	225,148	—	—	—	—	—	—	—	538,642	1,076,793
Services and Supplies	188,585	3,056	11,032	—	—	2,897,848	76,707	3,139,883	299,151	437,590
Self Insurance - Claims Paid	—	—	—	—	—	798,148	2,327,412	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	115,000	—	—	—	—	—
Interest Expense	—	—	—	—	1,210,412	—	—	—	—	—
Fixed Assets	12,059	—	—	—	—	—	—	—	—	22,493
Other Expenditures	—	—	—	7,160,806	—	—	—	—	—	166,461
<b>Total Expenditures</b>	<b>425,792</b>	<b>3,056</b>	<b>11,032</b>	<b>7,160,806</b>	<b>1,325,412</b>	<b>3,695,996</b>	<b>2,404,119</b>	<b>3,139,883</b>	<b>837,793</b>	<b>1,703,337</b>
<b>Revenues Over (Under) Expenditures</b>	<b>28,574</b>	<b>1,545</b>	<b>(1,124)</b>	<b>(3,976)</b>	<b>4,206</b>	<b>(300,677)</b>	<b>11,485</b>	<b>1,860,334</b>	<b>275,270</b>	<b>144,810</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$28,574</b>	<b>\$1,545</b>	<b>\$(1,124)</b>	<b>\$(3,976)</b>	<b>\$4,206</b>	<b>\$(300,677)</b>	<b>\$11,485</b>	<b>\$1,860,334</b>	<b>\$275,270</b>	<b>\$144,810</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	West Side Health Care District	West Side Lighting District	West Side Mosquito and Vector Control District	West Side Recreation and Park District	West Stanislaus Fire Protection District	West Stanislaus Resource Conservation District	West Stockton Maintenance District (San Joaquin)	West Talmage Lighting District	West Valley Mosquito and Vector Control District	Western Gateway Regional Recreation and Park District
	Health	Lighting and Lighting Maintenance	Pest Control	Recreation and Park	Fire Protection	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Pest Control	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,687,963	\$1,787	\$1,526,540	\$1,620,852	\$258,363	\$23,741	\$25,065	\$4,143	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	470,414	—	22,841	—	2,346,520	105,940
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	16,535	7,137	607	63	27	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	2,093	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	17,954	86	56,024	40,589	18,946	1,497	254	—	50,800	351
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	37,971
<b>Intergovernmental</b>										
Federal	—	—	138,539	—	1,573	75	—	—	—	—
State	18,844	21	63,089	17,410	4,303	404	309	47	—	—
Other Governmental Agencies	14,875	—	—	—	2,732	55	—	—	27,189	—
Charges for Current Services	—	—	—	524,923	107,710	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	10,808	12,750	26,658	—	—	—	3,578	51,749
<b>Total Revenues</b>	<b>1,739,636</b>	<b>1,894</b>	<b>1,811,535</b>	<b>2,225,754</b>	<b>891,306</b>	<b>25,835</b>	<b>48,496</b>	<b>4,190</b>	<b>2,428,087</b>	<b>196,011</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	23,024	—	1,044,874	1,098,233	43,611	—	—	—	1,310,143	48,158
Services and Supplies	846,947	2,432	358,541	587,248	549,620	24,045	56,259	1,883	552,864	73,646
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	126,500	—	—	—	160,000	—
Interest Expense	—	—	—	—	3,072	—	—	—	179,379	—
Fixed Assets	1,818,752	—	337,973	258,949	381,638	—	—	—	3,902	3,594
Other Expenditures	—	—	—	133,670	—	—	5	—	—	—
<b>Total Expenditures</b>	<b>2,688,723</b>	<b>2,432</b>	<b>1,741,388</b>	<b>2,078,100</b>	<b>1,104,441</b>	<b>24,045</b>	<b>56,264</b>	<b>1,883</b>	<b>2,206,288</b>	<b>125,398</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(949,087)</b>	<b>(538)</b>	<b>70,147</b>	<b>147,654</b>	<b>(213,135)</b>	<b>1,790</b>	<b>(7,768)</b>	<b>2,307</b>	<b>221,799</b>	<b>70,613</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	360,803	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	239,021	—	—	—	—	—
Operating Transfers Out	—	—	—	—	645,656	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(45,832)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(949,087)</b>	<b>\$(538)</b>	<b>\$70,147</b>	<b>\$147,654</b>	<b>\$(258,967)</b>	<b>\$1,790</b>	<b>\$(7,768)</b>	<b>\$2,307</b>	<b>\$221,799</b>	<b>\$70,613</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Western Nevada County Fire Agency	Western Orange County Self-Funded Workers Compensation Agency	Western Riverside County Regional Conservation Authority	Western Shasta Resource Conservation District	Westlands Water District	Westport Fire Protection District	Westport-Ten Mile Cemetery District	Westside Resource Conservation District	Westwood Community Services District	Westwood Community Services District
	Fire Protection	Self Insurance	Resource Conservation	Resource Conservation	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$55,979	\$4,436	\$—	\$163,733	\$14,000
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	60,325	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	121	9	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	37	175,017	109,012	1,569	—	1,986	233	5	14,151	—
Rents, Concessions, and Royalties	1,521	—	46,495	—	—	—	—	—	8,872	—
<b>Intergovernmental</b>										
Federal	—	—	481,500	381,908	—	30	—	—	—	—
State	—	—	164,337	957,601	—	955	90	—	4,000	1,000
Other Governmental Agencies	—	—	2,128,073	—	—	2,087	—	119,470	—	—
Charges for Current Services	—	—	8,743,702	163,522	—	6,821	3,500	—	—	—
Self Insurance Contributions and Claim Adjustments	—	4,396,969	—	—	—	—	—	—	—	—
Other Revenues	16,077	110,402	647,505	349,790	—	42,342	—	2,805	71,731	—
<b>Total Revenues</b>	<b>17,635</b>	<b>4,682,388</b>	<b>12,320,624</b>	<b>1,854,390</b>	<b>—</b>	<b>170,646</b>	<b>8,268</b>	<b>122,280</b>	<b>262,487</b>	<b>15,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,672,633	860,159	—	15,489	—	—	—	—
Services and Supplies	9,513	584,710	3,305,173	898,612	—	118,122	6,893	126,862	180,413	13,435
Self Insurance - Claims Paid	—	1,868,951	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	932,430	71,703	—	—	—	—	—
Interest Expense	—	—	—	35,851	—	—	—	—	—	—
Fixed Assets	—	—	9,867,420	—	—	216,574	—	—	219,725	—
Other Expenditures	13,290	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>22,803</b>	<b>2,453,661</b>	<b>14,845,226</b>	<b>2,727,052</b>	<b>71,703</b>	<b>350,185</b>	<b>6,893</b>	<b>126,862</b>	<b>400,138</b>	<b>13,435</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,168)</b>	<b>2,228,727</b>	<b>(2,524,602)</b>	<b>(872,662)</b>	<b>(71,703)</b>	<b>(179,539)</b>	<b>1,375</b>	<b>(4,582)</b>	<b>(137,651)</b>	<b>1,565</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	129,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	1,030,852	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,030,852</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>129,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(5,168)</b>	<b>\$2,228,727</b>	<b>\$(2,524,602)</b>	<b>\$158,190</b>	<b>\$(71,703)</b>	<b>\$(179,539)</b>	<b>\$1,375</b>	<b>\$(4,582)</b>	<b>\$(8,651)</b>	<b>\$1,565</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Westwood Community Services District	Wheatland Cemetery District	Wheeler Crest Fire Protection District	Whispering Palms Community Services District	Whispering Palms Community Services District	White Mountain Fire Protection	Whitehawk Ranch Community Services District	Whitethorn Fire Protection District	Whittier Area Liability and Property Self-Insurance Authority	Whittier Area Schools Insurance Authority (WASIA)
	Recreation and Park	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Fire Protection	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$9,500	\$82,891	\$—	\$42,701	\$170,805	\$44,075	\$—	\$16,553	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	52,747	—	—	—	132,780	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	1,502	541	—	—
Licenses, Permits, and Franchises	—	—	3,119	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	3,740	4,469	537	2,149	(151)	555	2,317	3,286	239,744
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	500	1,601	—	871	3,486	124	—	546	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	838,629	5,862,766
Other Revenues	95	—	60,272	—	—	3,190	1,630	456	—	—
<b>Total Revenues</b>	<b>10,095</b>	<b>88,232</b>	<b>120,607</b>	<b>44,109</b>	<b>176,440</b>	<b>47,238</b>	<b>136,467</b>	<b>20,413</b>	<b>841,915</b>	<b>6,102,510</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	3,910	—	—
Services and Supplies	8,654	103,284	92,327	26,724	106,894	45,191	97,978	28,806	793,866	2,874,627
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	112,295	3,109,882
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	12,000	—	—
Other Expenditures	—	—	10,526	—	—	12,062	26,069	—	—	—
<b>Total Expenditures</b>	<b>8,654</b>	<b>103,284</b>	<b>102,853</b>	<b>26,724</b>	<b>106,894</b>	<b>57,253</b>	<b>124,047</b>	<b>44,716</b>	<b>906,161</b>	<b>5,984,509</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,441</b>	<b>(15,052)</b>	<b>17,754</b>	<b>17,385</b>	<b>69,546</b>	<b>(10,015)</b>	<b>12,420</b>	<b>(24,303)</b>	<b>(64,246)</b>	<b>118,001</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,441</b>	<b>\$(15,052)</b>	<b>\$17,754</b>	<b>\$17,385</b>	<b>\$69,546</b>	<b>\$(10,015)</b>	<b>\$12,420</b>	<b>\$(24,303)</b>	<b>\$(64,246)</b>	<b>\$118,001</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Wild Wings County Service Area	Wildlife Corridor Conservation Authority	Wildomar Cemetery District	Wilkinson Manor Maintenance District (San Joaquin)	Wilkinson Manor Maintenance District (San Joaquin)	Williams Cemetery District	Williams Fire Protection Authority	Williams Fire Protection District	Willow Creek Community Services District	Willow Creek Fire Protection District
	Recreation and Park	Recreation and Park	Cemetery	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Fire Protection	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$340,511	\$—	\$—	\$74,286	\$—	\$84,666	\$—	\$100,207
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	446,367	—	—	2,224	2,261	—	129,072	—	—	23,295
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	642	—	—	—	—	—	—	2,143
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,125	—	8,341	—	—	2,464	9,662	2,248	—	4,180
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	159	44,275	387	—	—
State	—	—	11,078	—	—	735	—	824	—	13,735
Other Governmental Agencies	—	3,000	—	—	—	—	366,948	—	—	—
Charges for Current Services	399,158	—	70,356	—	—	24,437	180,073	—	78,924	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	44,689	—	—	—	—	10,575	5,014	6,814	—	—
<b>Total Revenues</b>	<b>891,339</b>	<b>3,000</b>	<b>430,928</b>	<b>2,224</b>	<b>2,261</b>	<b>112,656</b>	<b>735,044</b>	<b>94,939</b>	<b>78,924</b>	<b>143,560</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	184,905	—	—	57,670	433,815	—	—	5,530
Services and Supplies	877,988	—	83,382	2,224	2,261	16,963	147,342	106,989	70,993	63,578
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	233,935	—	—	44,198
Interest Expense	—	—	—	—	—	—	39,906	—	—	—
Fixed Assets	134,835	—	—	—	—	8,095	29,168	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	6,632
<b>Total Expenditures</b>	<b>1,012,823</b>	<b>—</b>	<b>268,287</b>	<b>2,224</b>	<b>2,261</b>	<b>82,728</b>	<b>884,166</b>	<b>106,989</b>	<b>70,993</b>	<b>119,938</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(121,484)</b>	<b>3,000</b>	<b>162,641</b>	<b>—</b>	<b>—</b>	<b>29,928</b>	<b>(149,122)</b>	<b>(12,050)</b>	<b>7,931</b>	<b>23,622</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	6,552	—	—	—	—	—	—	—	—	—
Operating Transfers In	348,638	—	—	—	—	—	—	—	—	—
Operating Transfers Out	254,730	—	—	—	—	—	—	—	7,931	—
<b>Total Other Financing Sources (Uses)</b>	<b>87,356</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(7,931)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(34,128)</b>	<b>\$3,000</b>	<b>\$162,641</b>	<b>\$—</b>	<b>\$—</b>	<b>\$29,928</b>	<b>\$(149,122)</b>	<b>\$(12,050)</b>	<b>\$—</b>	<b>\$23,622</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Willow Oak Fire Protection District Fire Protection	Willow Ranch Cemetery District Cemetery	Willow Ranch Fire Protection District Fire Protection	Willows Cemetery District Cemetery	Willows Fire Protection District Fire Protection	Wilmington Cemetery District Cemetery	Wilton Fire Protection District Fire Protection	Windsor Fire Protection District Fire Protection	Winterhaven Fire Protection District Fire Protection	Winters Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$224,511	\$5,106	\$6,216	\$133,678	\$51,547	\$41,494	\$1,001,941	\$911,891	\$10,519	\$164,550
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	58,292	—	—	—	34,397	108,020	—	1,770,518	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	201	2	3	—	—	2,299	42,772	73,869	—	18
Licenses, Permits, and Franchises	71,241	—	—	—	—	—	17,330	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,286	458	18	3,807	2,818	858	17,768	15,057	44	6,692
Rents, Concessions, and Royalties	4,700	—	—	—	—	20,803	—	21,138	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	870	—	—	—	—	67,000	—
State	2,011	76	99	2,043	4,173	352	14,340	10,072	132	2,246
Other Governmental Agencies	100,080	—	—	—	63,605	—	—	131,343	47,244	4,009
Charges for Current Services	89,390	—	—	91,504	—	18,600	9,310	—	—	29,700
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	81,776	—	—	185	—	—	—	360,878	383,244	27,754
<b>Total Revenues</b>	<b>640,488</b>	<b>5,642</b>	<b>6,336</b>	<b>232,087</b>	<b>156,540</b>	<b>192,426</b>	<b>1,103,461</b>	<b>3,294,766</b>	<b>508,183</b>	<b>234,969</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	139,456	—	—	185,368	36,161	89,871	525,965	2,685,083	65,483	202,016
Services and Supplies	94,095	3,035	6,090	40,102	97,025	155,224	253,516	419,366	338,075	67,845
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	353,909	—	—	—
Interest Expense	—	—	—	—	—	—	12,082	—	—	—
Fixed Assets	11,092	—	—	—	—	—	19,570	116,489	—	10,346
Other Expenditures	294,660	—	—	—	—	—	82	23,171	—	—
<b>Total Expenditures</b>	<b>539,303</b>	<b>3,035</b>	<b>6,090</b>	<b>225,470</b>	<b>133,186</b>	<b>245,095</b>	<b>1,165,124</b>	<b>3,244,109</b>	<b>403,558</b>	<b>280,207</b>
<b>Revenues Over (Under) Expenditures</b>	<b>101,185</b>	<b>2,607</b>	<b>246</b>	<b>6,617</b>	<b>23,354</b>	<b>(52,669)</b>	<b>(61,663)</b>	<b>50,657</b>	<b>104,625</b>	<b>(45,238)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$101,185</b>	<b>\$2,607</b>	<b>\$246</b>	<b>\$6,617</b>	<b>\$23,354</b>	<b>\$(52,669)</b>	<b>\$(61,663)</b>	<b>\$50,657</b>	<b>\$104,625</b>	<b>\$(45,238)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Winters Fire Protection District	Winton Cemetery District	Woodbridge Fire Protection District	Woodbridge Lighting District	Woodlake Cemetery District	Woodlake Fire Protection District	Woodlake Memorial District	Woodland Ave Fire Protection District	Woodside Club Estates Lighting District	Woodside Fire Protection District
	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Memorial	Fire Protection	Lighting and Lighting Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$220,476	\$201,753	\$2,429,207	\$6,991	\$37,681	\$50,468	\$61,604	\$169,426	\$1,750	\$12,055,922
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	149,381	56,423	—	206,923	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	78	462	—	7	74	107	130	122	—	—
Licenses, Permits, and Franchises	—	—	10,291	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,107	82,879	12,998	568	5,125	5,462	2,662	7,727	400	62,926
Rents, Concessions, and Royalties	—	—	—	—	—	11,025	36,000	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	7,600	—	—	50,000	—	77	—	—
State	900	3,153	29,200	86	547	745	906	2,462	18	77,614
Other Governmental Agencies	13,262	—	—	—	2,737	73,159	—	—	—	—
Charges for Current Services	419,147	195,342	70,794	—	61,484	—	—	20,020	—	489,607
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,184	36,606	—	221	37,441	—	29,660	—	39,864
<b>Total Revenues</b>	<b>659,970</b>	<b>484,773</b>	<b>2,746,077</b>	<b>64,075</b>	<b>107,869</b>	<b>435,330</b>	<b>101,302</b>	<b>229,494</b>	<b>2,168</b>	<b>12,725,933</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	743,201	292,367	2,356,036	—	92,165	257,454	32,584	—	—	9,482,397
Services and Supplies	95,377	117,011	420,109	53,624	35,719	79,356	126,399	453,334	201	1,441,434
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	83,187
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	94,880	—	—	9,545	—	—	—	—	245,834
Other Expenditures	39	—	—	16	—	231,945	—	—	—	—
<b>Total Expenditures</b>	<b>838,617</b>	<b>504,258</b>	<b>2,776,145</b>	<b>53,640</b>	<b>137,429</b>	<b>568,755</b>	<b>158,983</b>	<b>453,334</b>	<b>201</b>	<b>11,252,852</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(178,647)</b>	<b>(19,485)</b>	<b>(30,068)</b>	<b>10,435</b>	<b>(29,560)</b>	<b>(133,425)</b>	<b>(57,681)</b>	<b>(223,840)</b>	<b>1,967</b>	<b>1,473,081</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	135,000	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	2,700	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	80,000	—	—
Operating Transfers Out	—	—	—	4,000	—	135,000	—	80,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(4,000)</b>	<b>2,700</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(178,647)</b>	<b>\$(19,485)</b>	<b>\$(30,068)</b>	<b>\$6,435</b>	<b>\$(26,860)</b>	<b>\$(133,425)</b>	<b>\$(57,681)</b>	<b>\$(223,840)</b>	<b>\$1,967</b>	<b>\$1,473,081</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Woodside Highlands Maintenance (San Maleo)	Woodville Cemetery District	Yermo Community Services District	Yermo Community Services District	Yermo Community Services District	Yolo County Communications Emergency Services Agency	Yolo County Natural Community Conservation Plan Joint Powers Agency	Yolo County Public Agency Risk Management Insurance Authority	Yolo County Resource Conservation District	Yolo Fire Protection District
	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Governmental Services	Governmental Services	Self Insurance	Resource Conservation	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$49,361	\$46,399	\$37,784	\$8,396	\$37,784	\$—	\$—	\$—	\$14,187	\$62,856
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	32,604
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	92	1,043	232	1,043	—	—	—	7	62
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,324	28,363	56	12	56	8,887	31,464	106,047	1,592	2,139
Rents, Concessions, and Royalties	—	—	—	—	180	12,000	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	658,424	197,261	—	38,986	—
State	167	682	457	102	457	3,300	—	—	627,556	383
Other Governmental Agencies	—	—	—	—	—	5,062,288	—	—	129,858	3,631
Charges for Current Services	—	64,516	3,039	—	—	33,094	—	—	—	2,262
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	6,038,890	—	—
Other Revenues	—	—	—	5	805	92,884	14,905	494,244	59,122	82
<b>Total Revenues</b>	<b>50,852</b>	<b>140,052</b>	<b>42,379</b>	<b>8,747</b>	<b>40,325</b>	<b>5,870,877</b>	<b>243,630</b>	<b>6,639,181</b>	<b>871,308</b>	<b>104,019</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	65,624	6,530	1,451	6,530	3,858,230	175,315	—	463,090	28,475
Services and Supplies	70,700	44,156	38,202	8,489	38,202	1,415,511	748,040	3,768,386	7,468	57,904
Self Insurance - Claims Paid	—	—	—	—	—	—	—	3,912,722	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	11,696
Interest Expense	—	—	—	—	—	—	—	—	—	3,068
Fixed Assets	—	8,269	3,590	797	3,590	672,548	—	(13,659)	—	—
Other Expenditures	—	—	—	—	—	—	—	109,000	288,378	—
<b>Total Expenditures</b>	<b>70,700</b>	<b>118,049</b>	<b>48,322</b>	<b>10,737</b>	<b>48,322</b>	<b>5,946,289</b>	<b>923,355</b>	<b>7,776,449</b>	<b>758,936</b>	<b>101,143</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(19,848)</b>	<b>22,003</b>	<b>(5,943)</b>	<b>(1,990)</b>	<b>(7,997)</b>	<b>(75,412)</b>	<b>(679,725)</b>	<b>(1,137,268)</b>	<b>112,372</b>	<b>2,876</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	380,237	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>380,237</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(19,848)</b>	<b>\$22,003</b>	<b>\$(5,943)</b>	<b>\$(1,990)</b>	<b>\$(7,997)</b>	<b>\$304,825</b>	<b>\$(679,725)</b>	<b>\$(1,137,268)</b>	<b>\$112,372</b>	<b>\$2,876</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Yolo-Solano Air Quality Management District	Yuba County Air Pollution Control	Yuba County Resource Conservation District	Yuba County Rural Fire Joint Powers Agency	Yuba County Water Agency	Yuba Levee Financing Authority	Yucca Valley Fire Protection District	Yucca Valley Fire Protection District	Yuima Municipal Water District	Zamora Fire Protection District
	Air Pollution Control	Air Pollution Control	Resource Conservation	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Ambulance Service	Fire Protection	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$231,834	\$—	\$—	\$—	\$401,036	\$—	\$—	\$35,864,829	\$—	\$73,879
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	51,060	16,711
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	340	—	—	—	—	—	—	2,704,469	—	49
Licenses, Permits, and Franchises	1,633,629	504,948	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	162,141	151,670	—	—	—	—	—	350,959	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	33,378	51,821	61	650	—	1,012	8,103	508,248	38	2,679
Rents, Concessions, and Royalties	—	—	—	—	312,962	—	—	39,349	—	9,800
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	10,587,094	—	—
State	1,753,024	629,517	—	—	7,357	—	—	859,858	—	270
Other Governmental Agencies	10,320	621,828	—	—	—	—	—	1,876,038	155,075	28
Charges for Current Services	11,413	—	—	—	—	110,380	3,116,690	7,353,909	668	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	30,381	—	—	—	—	—	971	59,091,947	9,523	—
<b>Total Revenues</b>	<b>3,866,460</b>	<b>1,959,784</b>	<b>61</b>	<b>650</b>	<b>721,355</b>	<b>111,392</b>	<b>3,125,764</b>	<b>119,236,700</b>	<b>216,364</b>	<b>103,416</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,542,150	—	—	—	—	—	—	97,051,358	—	5,500
Services and Supplies	602,601	1,339,922	1,059	1,060	595,131	—	240,426	23,125,887	221,085	57,408
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	5,634	—	—	—	—	—	—	142,463	—	16,973
Interest Expense	2,165	—	—	—	—	—	—	12,029	—	1,692
Fixed Assets	35,831	—	—	—	—	—	—	1,218,471	—	—
Other Expenditures	1,009,833	—	—	—	—	—	—	4,342	—	—
<b>Total Expenditures</b>	<b>4,198,214</b>	<b>1,339,922</b>	<b>1,059</b>	<b>1,060</b>	<b>595,131</b>	<b>—</b>	<b>240,426</b>	<b>121,554,550</b>	<b>221,085</b>	<b>81,573</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(331,754)</b>	<b>619,862</b>	<b>(998)</b>	<b>(410)</b>	<b>126,224</b>	<b>111,392</b>	<b>2,885,338</b>	<b>(2,317,850)</b>	<b>(4,721)</b>	<b>21,843</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	46,357	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	18,809,914	—	—
Operating Transfers Out	—	—	—	—	126,224	—	3,670,073	15,114,341	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(126,224)</b>	<b>—</b>	<b>(3,670,073)</b>	<b>3,741,930</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(331,754)</b>	<b>\$619,862</b>	<b>\$(998)</b>	<b>\$(410)</b>	<b>\$—</b>	<b>\$111,392</b>	<b>\$(784,735)</b>	<b>\$1,424,080</b>	<b>\$(4,721)</b>	<b>\$21,843</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Zayante Fire Protection District Fire Protection	Zone 7 Water Agency Flood Control and Water Conservation	State Total
<b>Revenues</b>			
<b>Taxes and Assessments</b>			
Current Secured and Unsecured (1%)	\$292,798	\$5,595,256	\$2,906,127,647
Voter Approved Taxes	68,209	—	12,258,221
Property Assessments	—	—	528,994,340
Special Assessments (Mello/Roos, Mark/Roos)	—	—	10,627,075
Prior Year and Penalties	479	323,025	27,139,158
Licenses, Permits, and Franchises	—	—	186,205,581
Fines, Forfeits, and Penalties	—	—	36,765,010
<b>Revenue From Use of Money and Property</b>			
Interest Income	3,032	411,890	273,071,429
Rents, Concessions, and Royalties	350	16,971	277,330,829
<b>Intergovernmental</b>			
Federal	—	—	648,243,213
State	144,450	54,264	1,115,975,684
Other Governmental Agencies	—	—	461,599,833
Charges for Current Services	5,635	1,178,982	1,682,887,328
Self Insurance Contributions and Claim Adjustments	—	—	4,027,053,441
Other Revenues	45,745	23,928	432,140,989
<b>Total Revenues</b>	<b>560,698</b>	<b>7,604,316</b>	<b>12,626,419,778</b>
<b>Expenditures</b>			
Salaries, Wages, and Benefits	319,330	1,703,900	3,480,062,008
Services and Supplies	108,155	2,206,560	4,889,109,781
Self Insurance - Claims Paid	—	—	2,436,640,698
<b>Debt Service</b>			
Retirement of Long-Term Debt	107,452	—	176,698,916
Interest Expense	6,384	—	59,362,424
Fixed Assets	25,829	—	464,682,228
Other Expenditures	526	—	768,741,099
<b>Total Expenditures</b>	<b>567,676</b>	<b>3,910,460</b>	<b>12,275,297,154</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,978)</b>	<b>3,693,856</b>	<b>351,122,624</b>
<b>Financing Sources (Uses)</b>			
Proceeds of Long-Term Debt	372,649	—	305,117,021
Inception of Lease Purchase Agreements	—	—	354,707
Other Financing Sources	—	—	127,668,377
Other Financing (Uses)	—	—	154,384,016
Operating Transfers In	—	—	160,756,918
Operating Transfers Out	—	—	468,459,116
<b>Total Other Financing Sources (Uses)</b>	<b>372,649</b>	<b>—</b>	<b>(28,946,109)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$365,671</b>	<b>\$3,693,856</b>	<b>\$322,176,515</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Agoura Hills Financing Authority	Alameda County Public Facilities Corporation	Alameda Sewer Improvement Financing Corporation	Alhambra Capital Improvement Corporation	Alhambra Golf Course Clubhouse Corporation	Anaheim Community Center Authority	Anaheim Public Financing Authority	Anaheim Public Improvement Corporation	Arcade Creek Recreation and Park District	Atascadero Unified School District Educational Facilities Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	52	488,336	—	—	—	447,000	—	—	837	—
Rents, Concessions, and Royalties	—	22,032,009	422,704	2,960,202	—	1,946,000	92,246,453	1,721,975	—	2,801,926
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	669,831	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>669,883</b>	<b>22,520,345</b>	<b>422,704</b>	<b>2,960,202</b>	<b>—</b>	<b>2,393,000</b>	<b>92,246,453</b>	<b>1,721,975</b>	<b>837</b>	<b>2,801,926</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	175,000	19,390,000	275,000	1,510,000	500,000	6,455	32,450,000	850,000	30,000	2,445,000
Interest Expense	494,831	7,815,489	147,713	1,450,214	56,250	2,393,000	59,796,453	871,975	870	356,926
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>669,831</b>	<b>27,205,489</b>	<b>422,713</b>	<b>2,960,214</b>	<b>556,250</b>	<b>2,399,455</b>	<b>92,246,453</b>	<b>1,721,975</b>	<b>30,870</b>	<b>2,801,926</b>
<b>Revenues Over (Under) Expenditures</b>	<b>52</b>	<b>(4,685,144)</b>	<b>(9)</b>	<b>(12)</b>	<b>(556,250)</b>	<b>(6,455)</b>	<b>—</b>	<b>—</b>	<b>(30,033)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	81,843	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	3,014	2,801,926
Operating Transfers Out	—	—	—	—	—	—	—	—	—	2,801,926
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(81,843)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,014</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$52</b>	<b>\$(4,685,144)</b>	<b>\$(9)</b>	<b>\$(12)</b>	<b>\$(638,093)</b>	<b>\$(6,455)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(27,019)</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Atwater Public Financing Authority Financing or Constructing Facilities	Avenal Public Financing Authority Financing or Constructing Facilities	Azusa Public Financing Authority Financing or Constructing Facilities	Bald Mountain Fire Protection District Fire Protection	Baldwin Park Financing Authority Financing or Constructing Facilities	Bell Gardens Financing Authority Financing or Constructing Facilities	Bellflower Financing Authority Financing or Constructing Facilities	Bellflower Public Facilities Corporation Financing or Constructing Facilities	Belmont-San Carlos Fire Department Fire Protection	Belvedere-Tiburon Library Agency Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	276,916
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	46,353	—	52,865	—	32,206	—	14,592	—	—	—
Rents, Concessions, and Royalties	—	406,009	534,793	—	1,853,198	2,254,364	404,319	467,893	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	2,955,279	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>46,353</b>	<b>406,009</b>	<b>3,542,937</b>	<b>—</b>	<b>1,885,404</b>	<b>2,254,364</b>	<b>418,911</b>	<b>467,893</b>	<b>—</b>	<b>276,916</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	20,000	250,000	600,000	34,119	975,000	1,000,000	—	280,000	131,421	40,000
Interest Expense	970,878	406,009	2,939,539	2,972	871,736	1,254,364	402,619	186,393	39,254	75,035
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	5,400	—	36,615	—	1,700	1,500	—	8,956
<b>Total Expenditures</b>	<b>990,878</b>	<b>656,009</b>	<b>3,544,939</b>	<b>37,091</b>	<b>1,883,351</b>	<b>2,254,364</b>	<b>404,319</b>	<b>467,893</b>	<b>170,675</b>	<b>123,991</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(944,525)</b>	<b>(250,000)</b>	<b>(2,002)</b>	<b>(37,091)</b>	<b>2,053</b>	<b>—</b>	<b>14,592</b>	<b>—</b>	<b>(170,675)</b>	<b>152,925</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	224	32,637	—	—	—	—	170,675	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	149,025
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>224</b>	<b>32,637</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>170,675</b>	<b>(149,025)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(944,525)</b>	<b>\$(250,000)</b>	<b>\$(1,778)</b>	<b>\$(4,454)</b>	<b>\$2,053</b>	<b>\$—</b>	<b>\$14,592</b>	<b>\$—</b>	<b>\$—</b>	<b>\$3,900</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Berkeley Joint Powers Financing Authority Financing or Constructing Facilities	Blythe Public Finance Authority Financing or Constructing Facilities	Bodega Bay Fire Protection District Fire Protection	Bolinas Fire Protection District Fire Protection	Bonita Canyon Public Facilities Financing Authority Financing or Constructing Facilities	Brawley Public Improvement Corporation Financing or Constructing Facilities	Brea Public Financing Authority Financing or Constructing Facilities	Brisbane Public Financing Authority Financing or Constructing Facilities	Buttonwillow Recreation and Park District Recreation and Park	California School Facilities Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$87,640	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	309,087	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	3,048,202	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,803,074	345,413	17	—	4,281	—	—	36,566	3,869	—
Rents, Concessions, and Royalties	1,165,000	157,595	—	—	—	238,698	4,629,556	3,068,663	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	67	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,968,074</b>	<b>503,008</b>	<b>17</b>	<b>87,640</b>	<b>3,052,483</b>	<b>238,698</b>	<b>4,629,556</b>	<b>3,105,229</b>	<b>313,023</b>	<b>—</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,165,000	200,000	25,000	—	715,000	160,000	1,810,000	1,695,000	—	—
Interest Expense	1,803,074	378,008	80,819	82,060	2,229,354	78,698	2,819,556	1,652,827	365,457	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	14,465	2,192	—	207,419	—	—	47,516	6	—
<b>Total Expenditures</b>	<b>2,968,074</b>	<b>592,473</b>	<b>108,011</b>	<b>82,060</b>	<b>3,151,773</b>	<b>238,698</b>	<b>4,629,556</b>	<b>3,395,343</b>	<b>365,463</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(89,465)</b>	<b>(107,994)</b>	<b>5,580</b>	<b>(99,290)</b>	<b>—</b>	<b>—</b>	<b>(290,114)</b>	<b>(52,440)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	57,455,978
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	59,257,776
Other Financing Sources	—	—	107,993	—	—	—	—	—	—	5,900,000
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	4,097,769
Operating Transfers In	—	—	—	52,979	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>107,993</b>	<b>52,979</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>433</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(89,465)</b>	<b>\$(1)</b>	<b>\$58,559</b>	<b>\$(99,290)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(290,114)</b>	<b>\$(52,440)</b>	<b>\$433</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	California Transit Financing Authority	Cameron Park Community Services District	Camp Meeker Recreation and Park District	Capitola Financing Authority	Carpinteria Public Improvement Corporation	Cathedral City Public Finance Authority	Central Valley School Districts Financing Corporation	Chino Hills Financing Authority	Chino Unified School District Capital Facilities Corporation	Chowchilla Public Finance Authority
	Financing or Constructing Facilities	Recreation and Park	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	445,359	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,804	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	5,896,956	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	437,728	2,013	2,352	274	21,704	389,252	155,370	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	160,405	—	5,064,375	—	20,328,500	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	5,939	—	—	—	—	—	—	—	—
Other Governmental Agencies	2,710,000	—	—	—	—	—	—	—	—	—
Charges for Current Services	32,086	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	84,075	245,709	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,179,814</b>	<b>453,311</b>	<b>86,427</b>	<b>247,787</b>	<b>182,109</b>	<b>389,252</b>	<b>5,219,745</b>	<b>5,896,956</b>	<b>20,328,500</b>	<b>—</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	2,710,000	100,000	90,151	—	115,000	5,495,000	4,010,000	4,010,000	2,005,000	161,791
Interest Expense	438,956	339,810	100,274	—	60,517	11,260,937	1,054,375	1,886,956	1,968,957	117,661
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	32,086	800	—	—	—	—	649,684	—	354,686	—
<b>Total Expenditures</b>	<b>3,181,042</b>	<b>440,610</b>	<b>190,425</b>	<b>—</b>	<b>175,517</b>	<b>16,755,937</b>	<b>5,714,059</b>	<b>5,896,956</b>	<b>4,328,643</b>	<b>279,452</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,228)</b>	<b>12,701</b>	<b>(103,998)</b>	<b>247,787</b>	<b>6,592</b>	<b>(16,366,685)</b>	<b>(494,314)</b>	<b>—</b>	<b>15,999,857</b>	<b>(279,452)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	12,235,000	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	12,510,300	—
Other Financing Sources	—	—	—	—	—	14,951,977	—	—	632,993	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	121,650	—	—	1,613,192	—	—	—	279,452
Operating Transfers Out	—	—	8,905	—	—	1,613,192	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>112,745</b>	<b>—</b>	<b>—</b>	<b>14,951,977</b>	<b>—</b>	<b>—</b>	<b>357,693</b>	<b>279,452</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,228)</b>	<b>\$12,701</b>	<b>\$8,747</b>	<b>\$247,787</b>	<b>\$6,592</b>	<b>\$(1,414,708)</b>	<b>\$(494,314)</b>	<b>\$—</b>	<b>\$16,357,550</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Chowchilla Union High School District Public Improvement Corporation Financing or Constructing Facilities	Chula Vista Public Financing Authority  Financing or Constructing Facilities	City and County of San Francisco Redevelopment Financing Authority Financing or Constructing Facilities	City of Albany Public Facilities Financing Authority Financing or Constructing Facilities	City of Arcata Joint Powers Financing Authority Financing or Constructing Facilities	City of Carmel-By-The-Sea Public Improvement Authority Financing or Constructing Facilities	City of Downey Public Facilities Financing Corporation Financing or Constructing Facilities	City of Fullerton Public Financing Authority Financing or Constructing Facilities	City of Hanford Public Improvement Corporation Financing or Constructing Facilities	City of Industry Public Facilities Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	430,663	—	—	—	—	—	98,296	150	9,483,125
Rents, Concessions, and Royalties	—	9,850,234	—	455,858	371,896	205,000	684,044	7,202,878	976,292	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	559,866	—	64,293,341	—	—	—	—	—	—	—
Charges for Current Services	—	25,000	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>559,866</b>	<b>10,305,897</b>	<b>64,293,341</b>	<b>455,858</b>	<b>371,896</b>	<b>205,000</b>	<b>684,044</b>	<b>7,301,174</b>	<b>976,442</b>	<b>9,483,125</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	290,000	20,235,000	28,586,447	415,000	219,000	205,000	315,000	2,642,916	629,389	11,180,000
Interest Expense	269,185	7,010,724	35,706,894	47,935	152,895	—	386,485	4,285,989	343,839	7,713,431
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	21,546	—	5,374	—	—	—	357,084	4,335	186,618
<b>Total Expenditures</b>	<b>559,185</b>	<b>27,267,270</b>	<b>64,293,341</b>	<b>468,309</b>	<b>371,895</b>	<b>205,000</b>	<b>701,485</b>	<b>7,285,989</b>	<b>977,563</b>	<b>19,080,049</b>
<b>Revenues Over (Under) Expenditures</b>	<b>681</b>	<b>(16,961,373)</b>	<b>—</b>	<b>(12,451)</b>	<b>1</b>	<b>—</b>	<b>(17,441)</b>	<b>15,185</b>	<b>(1,121)</b>	<b>(9,596,924)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	8,487,013
Payment to Refunded Debt Escrow Agent	681	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	29,355,000	—	—	—	—	—	—	—	7,479,299
Other Financing (Uses)	—	366,202	—	—	—	—	—	—	—	7,901,163
Operating Transfers In	—	—	—	—	—	—	—	—	—	1,373,722
Operating Transfers Out	—	—	—	—	—	—	—	—	—	1,285,410
<b>Total Other Financing Sources (Uses)</b>	<b>(681)</b>	<b>28,988,798</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,153,461</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$12,027,425</b>	<b>\$—</b>	<b>\$(12,451)</b>	<b>\$1</b>	<b>\$—</b>	<b>\$(17,441)</b>	<b>\$15,185</b>	<b>\$(1,121)</b>	<b>\$(1,443,463)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	City of Jackson Public Financing Authority	City of Live Oak Public Improvement Corporation	City of Manteca Recreational Facilities Inc.	City of Merced Public Financing Authority	City of Monterey Joint Powers Financing Authority	City of Oxnard Financing Authority	City of Palm Springs Finance Authority	City of Rancho Mirage Joint Powers Financing Authority	City of Riverside Municipal Improvements Corporation	City of San Diego/MTDB Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	(126,572)	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	20,199	—	7	103	36,900	406,684	106,750	11,700	962,456	56
Rents, Concessions, and Royalties	279,351	92,843	65,000	—	976,447	26,577,638	5,697,843	381,905	815,000	782,944
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>299,550</b>	<b>92,843</b>	<b>65,007</b>	<b>103</b>	<b>1,013,347</b>	<b>26,984,322</b>	<b>5,678,021</b>	<b>393,605</b>	<b>1,777,456</b>	<b>783,000</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	2,595,000	40,000	50,000	—	416,271	10,270,000	—	165,000	815,000	3,445,000
Interest Expense	122,675	52,843	17,188	—	556,448	16,297,723	5,790,075	223,482	962,456	554,480
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	8,686	140,650,000	—	—	—	—
<b>Total Expenditures</b>	<b>2,717,675</b>	<b>92,843</b>	<b>67,188</b>	<b>—</b>	<b>981,405</b>	<b>167,217,723</b>	<b>5,790,075</b>	<b>388,482</b>	<b>1,777,456</b>	<b>3,999,480</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,418,125)</b>	<b>—</b>	<b>(2,181)</b>	<b>103</b>	<b>31,942</b>	<b>(140,233,401)</b>	<b>(112,054)</b>	<b>5,123</b>	<b>—</b>	<b>(3,216,480)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	2,225,000	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	140,650,000	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>2,225,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>140,650,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(193,125)</b>	<b>\$—</b>	<b>\$(2,181)</b>	<b>\$103</b>	<b>\$31,942</b>	<b>\$416,599</b>	<b>\$(112,054)</b>	<b>\$5,123</b>	<b>\$—</b>	<b>\$(3,216,480)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	City of San Fernando Public Finance Authority	City of San Francisco Downtown Parking Corporation	City of San Francisco Ellis - O'Farrell Parking Corporation Parking	City of San Francisco Uptown Parking Corporation	City of Santa Clara Public Facilities Financing Corporation Financing or Constructing Facilities	City of Tulare Public Financing Authority	City of Willits Public Facilities Corporation	Cloverdale Fire Protection District	Coachella Financing Authority	Coalinga Public Financing Authority
	Financing or Constructing Facilities	Parking	Parking	Parking	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	333	—	1	76,787	85,000	—	—	72,193
Rents, Concessions, and Royalties	1,681,789	—	—	—	2,841,667	3,092,581	—	—	—	2,026,559
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	41,043	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	256,890	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	41	—	—	—	—	—
<b>Total Revenues</b>	<b>1,681,789</b>	<b>—</b>	<b>333</b>	<b>—</b>	<b>2,841,709</b>	<b>3,169,368</b>	<b>85,000</b>	<b>41,043</b>	<b>256,890</b>	<b>2,098,752</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,135,000	790,000	415,000	—	1,160,000	1,315,000	270,000	82,134	57,163	1,145,000
Interest Expense	546,789	395,050	165,036	—	1,676,667	1,755,383	85,000	16,313	199,727	821,667
Fixed Assets	—	—	—	—	—	12,158,448	—	—	—	—
Other Expenditures	—	—	—	—	4,897	22,198	—	—	—	—
<b>Total Expenditures</b>	<b>1,681,789</b>	<b>1,185,050</b>	<b>580,036</b>	<b>—</b>	<b>2,841,564</b>	<b>15,251,029</b>	<b>355,000</b>	<b>98,447</b>	<b>256,890</b>	<b>1,966,667</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(1,185,050)</b>	<b>(579,703)</b>	<b>—</b>	<b>145</b>	<b>(12,081,661)</b>	<b>(270,000)</b>	<b>(57,404)</b>	<b>—</b>	<b>132,085</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	580,428	30,700	—	—	—	28,685	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>580,428</b>	<b>30,700</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>28,685</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(1,185,050)</b>	<b>\$725</b>	<b>\$30,700</b>	<b>\$145</b>	<b>\$(12,081,661)</b>	<b>\$(270,000)</b>	<b>\$(28,719)</b>	<b>\$—</b>	<b>\$132,085</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	College of The Redwoods Financing Corporation Financing or Constructing Facilities	Colton Public Financing Authority  Financing or Constructing Facilities	Compton Public Financing Authority  Financing or Constructing Facilities	Conejo Recreation and Park District  Recreation and Park	Contra Costa County Storm Drainage District Drainage and Drainage Maintenance	Contra Costa Water Authority  Financing or Constructing Facilities	Convention Center Expansion Financing Authority Financing or Constructing Facilities	Corcoran Joint Powers Finance Authority Financing or Constructing Facilities	Corona Public Financing Authority  Financing or Constructing Facilities	Corona Public Improvement Corporation Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	1	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	6,082	1,205	—	15,887	56	215	350,518	194
Rents, Concessions, and Royalties	97,808	474,128	2,319,888	—	—	3,777,480	13,700,908	1,515,717	14,276,134	551,409
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	2,875,707	—
<b>Total Revenues</b>	<b>97,808</b>	<b>474,128</b>	<b>2,325,970</b>	<b>1,205</b>	<b>1</b>	<b>3,793,367</b>	<b>13,700,964</b>	<b>1,515,932</b>	<b>17,502,359</b>	<b>551,603</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	66,400	600,000	—	—	—	2,155,976	5,520,000	155,000	5,955,000	370,000
Interest Expense	31,408	782,195	2,319,888	—	—	1,592,318	8,180,968	946,784	8,671,160	181,750
Fixed Assets	—	—	1,143,789	—	—	—	—	—	—	—
Other Expenditures	—	6,805	123,422	—	—	—	—	2,409	—	—
<b>Total Expenditures</b>	<b>97,808</b>	<b>1,389,000</b>	<b>3,587,099</b>	<b>—</b>	<b>—</b>	<b>3,748,294</b>	<b>13,700,968</b>	<b>1,104,193</b>	<b>14,626,160</b>	<b>551,750</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(914,872)</b>	<b>(1,261,129)</b>	<b>1,205</b>	<b>1</b>	<b>45,073</b>	<b>(4)</b>	<b>411,739</b>	<b>2,876,199</b>	<b>(147)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	69,228	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	903,000	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>903,000</b>	<b>69,228</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(11,872)</b>	<b>\$(1,191,901)</b>	<b>\$1,205</b>	<b>\$1</b>	<b>\$45,073</b>	<b>\$(4)</b>	<b>\$411,739</b>	<b>\$2,876,199</b>	<b>\$(147)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Coronado Financing Authority	Costa Mesa Public Finance Authority	Cosumnes Community Services District Fire Protection	County of Monterey Public Improvement Corporation Financing or Constructing Facilities	County of Riverside Asset Leasing Corporation Financing or Constructing Facilities	County of Riverside Palm Desert Financing Authority Financing or Constructing Facilities	County of Santa Cruz Public Financing Authority Financing or Constructing Facilities	County Service Area No. 1 (Marin) Lighting and Maintenance	County Service Area No. 12 (Santa Barbara) Drainage and Maintenance	County Service Area No. 14 (San Joaquin) Drainage and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$22,370	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	4,131
Property Assessments	—	—	—	—	—	—	—	—	1,523	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	46	—	1
<b>Revenue From Use of Money and Property</b>										
Interest Income	(6,147)	1,749,798	—	793,582	499,042	4,388	327	1,718	806	20
Rents, Concessions, and Royalties	554,522	3,030,000	—	18,328,371	53,033,805	4,341,318	6,505,329	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	143	—	43
Other Governmental Agencies	—	—	—	—	—	—	426,020	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>548,375</b>	<b>4,779,798</b>	<b>—</b>	<b>19,121,953</b>	<b>53,532,847</b>	<b>4,345,706</b>	<b>6,931,676</b>	<b>24,277</b>	<b>2,329</b>	<b>4,195</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	175,000	3,030,000	359,719	5,910,000	66,860,000	2,530,000	3,645,000	—	—	3,000
Interest Expense	186,230	1,831,400	148,140	13,220,355	23,347,990	4,781,175	3,428,093	—	—	1,600
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	1,274	—	—	1,286,735	—	—	99,657	86,289	—
<b>Total Expenditures</b>	<b>361,230</b>	<b>4,862,674</b>	<b>507,859</b>	<b>19,130,355</b>	<b>91,494,725</b>	<b>7,311,175</b>	<b>7,073,093</b>	<b>99,657</b>	<b>86,289</b>	<b>4,600</b>
<b>Revenues Over (Under) Expenditures</b>	<b>187,145</b>	<b>(82,876)</b>	<b>(507,859)</b>	<b>(8,402)</b>	<b>(37,961,878)</b>	<b>(2,965,469)</b>	<b>(141,417)</b>	<b>(75,380)</b>	<b>(83,960)</b>	<b>(405)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	43,700,000	70,365,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	44,520,000	—	—	—	—	—	—
Other Financing Sources	—	—	—	17,837	787,013	—	—	—	—	—
Other Financing (Uses)	—	—	—	182	1,308,901	134,277	—	—	—	—
Operating Transfers In	—	—	507,859	—	39,058,203	—	—	—	—	—
Operating Transfers Out	—	—	—	—	38,388,681	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>507,859</b>	<b>(802,345)</b>	<b>70,512,634</b>	<b>(134,277)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$187,145</b>	<b>\$(82,876)</b>	<b>\$—</b>	<b>\$(810,747)</b>	<b>\$32,550,756</b>	<b>\$(3,099,746)</b>	<b>\$(141,417)</b>	<b>\$(75,380)</b>	<b>\$(83,960)</b>	<b>\$(405)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 17 (Marin)	County Service Area No. 17 (San Luis Obispo)	County Service Area No. 21 (Lake)	County Service Area No. 3 (Mariposa)	County Service Area R-8 (Contra Costa)	Countywide Public Finance Authority	Covina Public Financing Authority	Crest Forest Fire Protection District Facilities Corporation	Crestline Village County Water District Water Facilities Corporation	Cucamonga Public Facilities Corporation
	Police Protection and Personal Safety	Local and Regional Planning or Development	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$70	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	128,341	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	(2)	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,680	70	—	4,919	—	—	—	—	1,781	—
Rents, Concessions, and Royalties	—	—	—	—	—	606,687	1,789,893	184,687	70,811	8,669,183
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1	1,128,887	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>130,021</b>	<b>71</b>	<b>1,128,887</b>	<b>4,919</b>	<b>68</b>	<b>606,687</b>	<b>1,789,893</b>	<b>184,687</b>	<b>72,592</b>	<b>8,669,183</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	560,000	840,000	40,000	45,000	2,319,286
Interest Expense	—	—	—	—	—	84,675	949,893	144,730	27,313	8,669,183
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	139,213	—	—	430,670	—	—	—	—	610	—
<b>Total Expenditures</b>	<b>139,213</b>	<b>—</b>	<b>—</b>	<b>430,670</b>	<b>—</b>	<b>644,675</b>	<b>1,789,893</b>	<b>184,730</b>	<b>72,923</b>	<b>10,988,469</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,192)</b>	<b>71</b>	<b>1,128,887</b>	<b>(425,751)</b>	<b>68</b>	<b>(37,988)</b>	<b>—</b>	<b>(43)</b>	<b>(331)</b>	<b>(2,319,286)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	435,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>435,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(9,192)</b>	<b>\$71</b>	<b>\$1,128,887</b>	<b>\$9,249</b>	<b>\$68</b>	<b>\$(37,988)</b>	<b>\$—</b>	<b>\$(43)</b>	<b>\$(331)</b>	<b>\$(2,319,286)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Culver City Redevelopment Financing Authority Financing or Constructing Facilities	Cupertino Public Facilities Corporation Financing or Constructing Facilities	Daggett Community Services District Recreation and Park	Del Norte County Public Improvement Corporation Financing or Constructing Facilities	Delano Financing Authority Financing or Constructing Facilities	Dinuba Financing Authority Financing or Constructing Facilities	Dixon Public Financing Authority Financing or Constructing Facilities	Dixon Public Improvement Corporation Financing or Constructing Facilities	East Bay Regional Park District Recreation and Park	East Bay State Building Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	6,716	—	—	—	—	—	29,762,906	—
Property Assessments	—	—	—	—	—	—	1,602,034	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	11,155	—	67	—	33,643	37,692	4,325	166	131,820	134,704
Rents, Concessions, and Royalties	—	3,538,000	—	—	1,328,419	1,005,999	402,984	54,732	—	9,879,302
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	131	—	—	—	—	—	321,561	—
Other Governmental Agencies	—	—	—	—	232,192	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	549,662	—	—	—	—	—	—
<b>Total Revenues</b>	<b>11,155</b>	<b>3,538,000</b>	<b>6,914</b>	<b>549,662</b>	<b>1,594,254</b>	<b>1,043,691</b>	<b>2,009,343</b>	<b>54,898</b>	<b>30,216,287</b>	<b>10,014,006</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	1,460,000	3,000	825,000	1,195,000	280,000	1,485,000	30,000	25,990,000	7,428,000
Interest Expense	1,439,626	2,076,264	2,375	328,440	72,611	725,773	585,551	24,750	6,148,200	2,176,573
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	15,000	629,768	15,161	20	—	—
<b>Total Expenditures</b>	<b>1,439,626</b>	<b>3,536,264</b>	<b>5,375</b>	<b>1,153,440</b>	<b>1,282,611</b>	<b>1,635,541</b>	<b>2,085,712</b>	<b>54,770</b>	<b>32,138,200</b>	<b>9,604,573</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,428,471)</b>	<b>1,736</b>	<b>1,539</b>	<b>(603,778)</b>	<b>311,643</b>	<b>(591,850)</b>	<b>(76,369)</b>	<b>128</b>	<b>(1,921,913)</b>	<b>409,433</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	20,000,000	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	21,867,477	—
Other Financing Sources	—	—	—	—	—	—	—	—	8,264,229	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	747,831	—
Operating Transfers In	—	—	—	—	—	—	—	—	1,198,750	776
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,847,671</b>	<b>776</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,428,471)</b>	<b>\$1,736</b>	<b>\$1,539</b>	<b>\$(603,778)</b>	<b>\$311,643</b>	<b>\$(591,850)</b>	<b>\$(76,369)</b>	<b>\$128</b>	<b>\$4,925,758</b>	<b>\$410,209</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	East Valley Public Facilities Corporation	El Cerrito Public Financing Authority	El Dorado County Bond Authority	El Dorado Hills Community Services District	El Dorado Union High School District Financing Corporation	Elsinore Valley Water and Sewer Facilities Corporation	Emeryville Public Financing Authority	Encina Financing Joint Powers Authority	Eureka Public Financing Authority	Farmington Fire Protection District
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	81,102	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	298,087	210	36,820	1,382	84,261	1,294,765	4	85,874	3,964	81
Rents, Concessions, and Royalties	—	1,699,156	—	—	2,740,094	14,177,708	1,191,987	1,482,376	678,343	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	82,786
State	—	—	—	2,500	—	—	—	—	—	56,348
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	2,587
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>298,087</b>	<b>1,699,366</b>	<b>36,820</b>	<b>84,984</b>	<b>2,824,355</b>	<b>15,472,473</b>	<b>1,191,991</b>	<b>1,568,250</b>	<b>682,307</b>	<b>141,802</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,365,000	650,000	4,180,000	395,057	4,095,000	4,600,000	705,000	1,185,000	3,584,373	—
Interest Expense	298,087	1,053,637	99,275	229,133	850,924	8,716,785	530,743	383,250	835,529	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	8,519	—	3,758	—	574,998	—	—	341,404	22,457
<b>Total Expenditures</b>	<b>1,663,087</b>	<b>1,712,156</b>	<b>4,279,275</b>	<b>627,948</b>	<b>4,945,924</b>	<b>13,891,783</b>	<b>1,235,743</b>	<b>1,568,250</b>	<b>4,761,306</b>	<b>22,457</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,365,000)</b>	<b>(12,790)</b>	<b>(4,242,455)</b>	<b>(542,964)</b>	<b>(2,121,569)</b>	<b>1,580,690</b>	<b>(43,752)</b>	<b>—</b>	<b>(4,078,999)</b>	<b>119,345</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	1,239,011	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	414,254	—
Other Financing Sources	—	—	2,054,223	—	1,101,473	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	367,886	—	—	—	85,874	9,195,000	—
Operating Transfers Out	—	—	—	—	—	—	—	85,874	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>2,054,223</b>	<b>367,886</b>	<b>2,340,484</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,780,746</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,365,000)</b>	<b>\$(12,790)</b>	<b>\$(2,188,232)</b>	<b>\$(175,078)</b>	<b>\$218,915</b>	<b>\$1,580,690</b>	<b>\$(43,752)</b>	<b>\$—</b>	<b>\$4,701,747</b>	<b>\$119,345</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Financing Authority of the City of Redondo Beach Financing or Constructing Facilities	Folsom Public Financing Authority  Financing or Constructing Facilities	Fontana Public Financing Authority  Financing or Constructing Facilities	Fortuna Public Improvement Corporation Financing or Constructing Facilities	Fowler Public Financing Authority  Financing or Constructing Facilities	Fremont Public Financing Authority  Financing or Constructing Facilities	Fresno County Financing Authority  Financing or Constructing Facilities	Fresno Joint Powers Financing Authority  Financing or Constructing Facilities	Fresno Metropolitan Flood Control District  Flood Control and Water Conservation	Fullton-El Camino Recreation and Park District Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	425,968
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	738,730	2,075	—	—	27,708	158,050	—	339,763	28,733	—
Rents, Concessions, and Royalties	305,630	6,904,236	16,269,169	—	463,420	5,615,093	7,363,105	28,532,901	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	22,463	—	20	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,044,360</b>	<b>6,928,774</b>	<b>16,269,169</b>	<b>20</b>	<b>491,128</b>	<b>5,773,143</b>	<b>7,363,105</b>	<b>28,872,664</b>	<b>28,733</b>	<b>425,968</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	695,000	5,380,000	5,450,000	—	210,000	3,405,000	3,705,000	15,251,400	—	239,000
Interest Expense	350,716	5,832,249	10,819,169	—	281,433	2,351,590	3,658,105	16,098,595	—	22,910
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	216,183	273,536	—	20	—	—	—	920,889	—	—
<b>Total Expenditures</b>	<b>1,261,899</b>	<b>11,485,785</b>	<b>16,269,169</b>	<b>20</b>	<b>491,433</b>	<b>5,756,590</b>	<b>7,363,105</b>	<b>32,270,884</b>	<b>—</b>	<b>261,910</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(217,539)</b>	<b>(4,557,011)</b>	<b>—</b>	<b>—</b>	<b>(305)</b>	<b>16,553</b>	<b>—</b>	<b>(3,398,220)</b>	<b>28,733</b>	<b>164,058</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	15,825,000	—	—	—	—	—	23,395,000	—	—
Payment to Refunded Debt Escrow Agent	—	15,340,051	—	—	—	—	—	26,471,337	—	—
Other Financing Sources	—	78,366	—	—	—	—	—	32,678,024	—	—
Other Financing (Uses)	1,471,451	563,315	—	—	—	—	—	51,549,097	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	164,058
<b>Total Other Financing Sources (Uses)</b>	<b>(1,471,451)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(21,947,410)</b>	<b>—</b>	<b>(164,058)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,688,990)</b>	<b>\$(4,557,011)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(305)</b>	<b>\$16,553</b>	<b>\$—</b>	<b>\$(25,345,630)</b>	<b>\$28,733</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Galt Capital Improvements Authority Financing or Constructing Facilities	Galt Middle School JPA Financing or Constructing Facilities	Gateway Improvement Authority Financing or Constructing Facilities	Gateway Refinancing Authority Financing or Constructing Facilities	Gilroy Unified School District School Building Corporation Financing or Constructing Facilities	Glendora Public Finance Authority Financing or Constructing Facilities	Golden Empire Schools Financing Authority Financing or Constructing Facilities	Golden West Schools Financing Authority Financing or Constructing Facilities	Governments of Livermore Financing Authority Financing or Constructing Facilities	Grand Terrace Public Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	203,670	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(371)	2,359	—	—	2,280	—	—	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	3,968,250	3,190,894	—	2,000,638	—	98,536
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	700,000	270,823	920,900	855,175	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>699,629</b>	<b>476,852</b>	<b>920,900</b>	<b>855,175</b>	<b>3,970,530</b>	<b>3,190,894</b>	<b>—</b>	<b>2,000,638</b>	<b>—</b>	<b>98,536</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	700,000	370,000	310,000	310,000	3,375,000	2,020,000	—	1,070,000	—	75,111
Interest Expense	—	76,680	545,175	609,992	593,618	1,170,894	—	931,040	—	108,776
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	2,280	—	—	—	—	—
<b>Total Expenditures</b>	<b>700,000</b>	<b>446,680</b>	<b>855,175</b>	<b>919,992</b>	<b>3,970,898</b>	<b>3,190,894</b>	<b>—</b>	<b>2,001,040</b>	<b>—</b>	<b>183,887</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(371)</b>	<b>30,172</b>	<b>65,725</b>	<b>(64,817)</b>	<b>(368)</b>	<b>—</b>	<b>—</b>	<b>(402)</b>	<b>—</b>	<b>(85,351)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	118,850,000	—	—	2,162,000
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	119,570,000	—	—	2,520,000
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	18	—	—	—	—	—	—	—	—	86
Operating Transfers In	—	—	—	919,992	—	—	—	—	1	—
Operating Transfers Out	—	16,992	—	919,992	—	—	—	—	1	—
<b>Total Other Financing Sources (Uses)</b>	<b>(18)</b>	<b>(16,992)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(720,000)</b>	<b>—</b>	<b>—</b>	<b>(358,086)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(389)</b>	<b>\$13,180</b>	<b>\$65,725</b>	<b>\$(64,817)</b>	<b>\$(368)</b>	<b>\$—</b>	<b>\$(720,000)</b>	<b>\$(402)</b>	<b>\$—</b>	<b>\$(443,437)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Grenada Fire Protection District  Fire Protection	Grossmont Healthcare District  Health	Hawaiian Gardens Public Finance Authority Financing or Constructing Facilities	Hayward Area Recreation and Park District Recreation and Park	Hayward Public Financing Authority Financing or Constructing Facilities	Hayward School Financing Corporation Financing or Constructing Facilities	Hi-Desert Water District Improvement Corporation Financing or Constructing Facilities	Hillsborough Public Improvement Corporation Financing or Constructing Facilities	Huntington Beach Public Financing Authority Financing or Constructing Facilities	Indio Public Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,455	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	5,469,126	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,583	619,306	—	78	59,018	98,326	—	—	169,223	—
Rents, Concessions, and Royalties	—	—	—	—	3,830,741	2,040,212	111,250	3,052,813	5,915,627	1,612,125
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	222	83,962	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	1,651,839	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>6,278</b>	<b>6,172,394</b>	<b>1,651,839</b>	<b>78</b>	<b>3,889,759</b>	<b>2,138,538</b>	<b>111,250</b>	<b>3,052,813</b>	<b>6,084,850</b>	<b>1,612,125</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	5,000	—	170,000	145,000	2,235,000	1,415,000	60,000	870,000	3,315,000	790,000
Interest Expense	5,070	4,303,941	1,651,839	77,875	1,730,497	978,640	51,250	2,182,813	2,977,609	1,612,125
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	86,739	93,819	—	—	11,702	—
<b>Total Expenditures</b>	<b>10,070</b>	<b>4,303,941</b>	<b>1,821,839</b>	<b>222,875</b>	<b>4,052,236</b>	<b>2,487,459</b>	<b>111,250</b>	<b>3,052,813</b>	<b>6,304,311</b>	<b>2,402,125</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,792)</b>	<b>1,868,453</b>	<b>(170,000)</b>	<b>(222,797)</b>	<b>(162,477)</b>	<b>(348,921)</b>	<b>—</b>	<b>—</b>	<b>(219,461)</b>	<b>(790,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	170,000	222,875	—	348,921	—	3,052,813	—	—
Operating Transfers Out	—	—	—	868	—	—	—	3,052,813	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>170,000</b>	<b>222,007</b>	<b>—</b>	<b>348,921</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,792)</b>	<b>\$1,868,453</b>	<b>\$—</b>	<b>\$(790)</b>	<b>\$(162,477)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(219,461)</b>	<b>\$(790,000)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Inland Empire Public Facilities Corporation	Intercommunity Hospital Financing Authority	Inyo-Kern Schools Financing Authority	Irvine Ranch Water District Improvement Corporation	Irvine Ranch Water District Joint Powers Agency	Irvine Ranch Water District Water Service Corporation	Kern Community College District Public Facilities Financing Corporation	Kingsburg Financing Authority	Lake Elsinore Public Finance Authority	Lake Elsinore Recreation Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,207,197	—	20	—	47,870,000	—	738	421,964	—	—
Rents, Concessions, and Royalties	28,556,826	7,301,794	—	35,892,301	23,495,000	1,670,000	6,518,610	—	7,999,510	387,251
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	6,998,839	—	2,470,681	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,875,229	—	—	—	—	—	—	—	2	—
<b>Total Revenues</b>	<b>41,638,091</b>	<b>7,301,794</b>	<b>2,470,701</b>	<b>35,892,301</b>	<b>71,365,000</b>	<b>1,670,000</b>	<b>6,519,348</b>	<b>421,964</b>	<b>7,999,512</b>	<b>387,251</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	36,665,000	4,625,000	120,000	3,300,000	23,495,000	—	1,760,000	280,000	3,445,000	355,000
Interest Expense	35,242,725	2,676,794	2,350,681	92,301	47,632,000	1,670,000	4,585,719	443,854	5,520,123	31,761
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	5,838,588	—	—	—	2,647,000	548,000	240,512	—	360,703	2,827
<b>Total Expenditures</b>	<b>77,746,313</b>	<b>7,301,794</b>	<b>2,470,681</b>	<b>3,392,301</b>	<b>73,774,000</b>	<b>2,218,000</b>	<b>6,586,231</b>	<b>723,854</b>	<b>9,325,826</b>	<b>389,588</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(36,108,222)</b>	<b>—</b>	<b>20</b>	<b>32,500,000</b>	<b>(2,409,000)</b>	<b>(548,000)</b>	<b>(66,883)</b>	<b>(301,890)</b>	<b>(1,326,314)</b>	<b>(2,337)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	288,730,000	—	—	—	436,955,000	85,145,000	44,149,674	—	26,290,000	—
Payment to Refunded Debt Escrow Agent	263,800,000	—	—	32,500,000	423,014,000	67,308,000	44,330,000	—	23,891,730	—
Other Financing Sources	—	—	—	—	—	7,937,000	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	25,226,000	—	—	902,547	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>24,930,000</b>	<b>—</b>	<b>—</b>	<b>(32,500,000)</b>	<b>13,941,000</b>	<b>548,000</b>	<b>(180,326)</b>	<b>—</b>	<b>1,495,723</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(11,178,222)</b>	<b>\$—</b>	<b>\$20</b>	<b>\$—</b>	<b>\$11,532,000</b>	<b>\$—</b>	<b>\$(247,209)</b>	<b>\$(301,890)</b>	<b>\$169,409</b>	<b>\$(2,337)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Lemoore Financing Authority	Linda Fire Protection District	Livermore Capital Projects Financing Authority	Los Angeles Convention and Exhibition Center Authority	Los Angeles County Public Works Financing Authority	Los Angeles County Regional Park and Open Space District	Los Angeles County Schools Regionalized Business Services	Los Angeles State Building Authority	Marin Emergency Radio Authority	Marinwood Community Services District
	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Governmental Services	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	18,082	—	18	989,206	96	1,404,829	5,345,536	206,343	13,117	—
Rents, Concessions, and Royalties	—	—	4,795,022	45,658,009	54,985,270	—	10,807,069	22,747,906	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	1,968,787	—	—	—	—	—	—	—	2,350,962	—
Charges for Current Services	—	—	—	2,427,607	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,986,869</b>	<b>—</b>	<b>4,795,040</b>	<b>49,074,822</b>	<b>54,985,366</b>	<b>1,404,829</b>	<b>16,152,605</b>	<b>22,954,249</b>	<b>2,364,079</b>	<b>—</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	910,000	—	3,165,000	26,735,000	39,310,000	24,215,000	7,495,984	18,840,000	18,575,000	—
Interest Expense	952,159	—	1,494,876	23,339,300	15,675,304	11,691,825	4,657,821	3,700,626	872,573	2,473
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,860	—	—	14,713	43,594	—	—	10,484,702	—	—
<b>Total Expenditures</b>	<b>1,864,019</b>	<b>—</b>	<b>4,659,876</b>	<b>50,089,013</b>	<b>55,028,898</b>	<b>35,906,825</b>	<b>12,153,805</b>	<b>33,025,328</b>	<b>19,447,573</b>	<b>2,473</b>
<b>Revenues Over (Under) Expenditures</b>	<b>122,850</b>	<b>—</b>	<b>135,164</b>	<b>(1,014,191)</b>	<b>(43,532)</b>	<b>(34,501,996)</b>	<b>3,998,800</b>	<b>(10,071,079)</b>	<b>(17,083,494)</b>	<b>(2,473)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	2,285,000	—	—	—	—	—	—	19,090,133	—
Payment to Refunded Debt Escrow Agent	—	2,285,000	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	44,000	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	34,710,340	—	19,067	281,017	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>34,754,340</b>	<b>—</b>	<b>19,067</b>	<b>19,371,150</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$122,850</b>	<b>\$—</b>	<b>\$135,164</b>	<b>\$(1,014,191)</b>	<b>\$(43,532)</b>	<b>\$252,344</b>	<b>\$3,998,800</b>	<b>\$(10,052,012)</b>	<b>\$2,287,656</b>	<b>\$(2,473)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	McKinleyville Community Services District	Mendocino County Public Facilities Corporation	Mendota Joint Powers Financing Authority	Menlo Park Fire Protection District	Mesa Consolidated Water District Improvement Corporation	Middle Fork Project Finance Authority	Midpeninsula Regional Open Space District Financing Authority	Mission Viejo Community Development Financing Authority	Modesto Irrigation District Financing Authority	Monte Vista County Water District Facilities Corporation
	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	14,083	33,587	183	—	25,937	1,598	198,937	1,650,565	—
Rents, Concessions, and Royalties	—	2,021,744	110,000	—	685,273	—	—	2,917,631	7,009,215	59,509
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>2,035,827</b>	<b>143,587</b>	<b>183</b>	<b>685,273</b>	<b>25,937</b>	<b>1,598</b>	<b>3,116,568</b>	<b>8,659,780</b>	<b>59,509</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	235,988	730,000	110,000	31,083	—	—	2,735,000	1,335,000	3,440,000	140,000
Interest Expense	15,477	1,292,102	27,286	149,252	685,273	1,482,668	4,634,174	1,770,852	8,228,847	3,602
Fixed Assets	—	—	—	—	—	1,088,514	—	—	—	—
Other Expenditures	—	—	—	5,162	—	6,419,860	—	3,097	—	9,403
<b>Total Expenditures</b>	<b>251,465</b>	<b>2,022,102</b>	<b>137,286</b>	<b>185,497</b>	<b>685,273</b>	<b>8,991,042</b>	<b>7,369,174</b>	<b>3,108,949</b>	<b>11,668,847</b>	<b>153,005</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(251,465)</b>	<b>13,725</b>	<b>6,301</b>	<b>(185,314)</b>	<b>—</b>	<b>(8,965,105)</b>	<b>(7,367,576)</b>	<b>7,619</b>	<b>(3,009,067)</b>	<b>(93,496)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	14,700,000	—	—	18,158,583	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	15,530,000	—	—	15,096,698	—	—
Other Financing Sources	—	—	—	1,084,505	—	7,596,250	7,379,560	—	—	35,040
Other Financing (Uses)	—	—	—	—	—	—	—	3,200,708	30,007,877	—
Operating Transfers In	251,465	—	—	2,190,300	—	—	—	16,239,633	—	—
Operating Transfers Out	—	—	—	—	—	—	—	16,239,633	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>251,465</b>	<b>—</b>	<b>—</b>	<b>3,274,805</b>	<b>(830,000)</b>	<b>7,596,250</b>	<b>7,379,560</b>	<b>(138,823)</b>	<b>(30,007,877)</b>	<b>35,040</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$13,725</b>	<b>\$6,301</b>	<b>\$3,089,491</b>	<b>\$(830,000)</b>	<b>\$(1,368,855)</b>	<b>\$11,984</b>	<b>\$(131,204)</b>	<b>\$(33,016,944)</b>	<b>\$(58,456)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Monterey County Financing Authority	Monterey County Water Resource Agency	Moreno Valley Public Facilities Financing Corporation	Morgan Hill Wastewater Facilities Financing Corporation	Mount San Jacinto Winter Park Corporation	Mountain House Community Services District	Mountain View Shoreline Regional Park Community	Mt. San Jacinto Winter Park Authority	Napa County Flood Protection and Watershed Authority	Napa County Public Improvement Corporation
	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Local and Regional Planning or Development	Recreation and Park	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	120,132	2,971	—	—	35,478	—	—	—	131	341
Rents, Concessions, and Royalties	908,533	—	883,740	168,038	1,005,351	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	5,432,954	—
<b>Total Revenues</b>	<b>1,028,665</b>	<b>2,971</b>	<b>883,740</b>	<b>168,038</b>	<b>1,040,829</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,433,085</b>	<b>341</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	595,000	215,000	440,000	803,935	3,095,000	—	3,720,000	2,470,000
Interest Expense	1,597,913	—	14,841	168,038	402,585	—	1,854,000	—	1,712,498	1,436,888
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,500	—	89,547	—	9,070	—	—	—	26,634	10,050
<b>Total Expenditures</b>	<b>1,599,413</b>	<b>—</b>	<b>699,388</b>	<b>383,038</b>	<b>851,655</b>	<b>803,935</b>	<b>4,949,000</b>	<b>—</b>	<b>5,459,132</b>	<b>3,916,938</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(570,748)</b>	<b>2,971</b>	<b>184,352</b>	<b>(215,000)</b>	<b>189,174</b>	<b>(803,935)</b>	<b>(4,949,000)</b>	<b>—</b>	<b>(26,047)</b>	<b>(3,916,597)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	1,005,351	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	3,667,388
Other Financing (Uses)	3,146,236	—	—	—	—	—	—	—	—	—
Operating Transfers In	32,855,000	—	—	—	—	803,935	4,949,000	1,005,351	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>29,708,764</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>803,935</b>	<b>4,949,000</b>	<b>—</b>	<b>—</b>	<b>3,667,388</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$29,138,016</b>	<b>\$2,971</b>	<b>\$184,352</b>	<b>\$(215,000)</b>	<b>\$189,174</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(26,047)</b>	<b>\$(249,209)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	National City Joint Powers Financing Authority Financing or Constructing Facilities	Needles Public Financing Authority Financing or Constructing Facilities	New Jerusalem Drainage District (San Joaquin) Drainage and Drainage Maintenance	Newport Beach Public Facilities Corporation Financing or Constructing Facilities	North County Library Authority Library Services	North Tahoe Building Corporation Financing or Constructing Facilities	Norwalk Community Facilities Finance Authority Financing or Constructing Facilities	Oakland-Alameda County Coliseum Authority Financing or Constructing Facilities	Oceanside Building Authority District Financing or Constructing Facilities	Oceanside Public Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	30,838	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	11	—	40	21,999	2,542	93,534	—	33,358	13,316	7
Rents, Concessions, and Royalties	486,796	203,161	—	547,258	—	605,000	1,578,981	—	793,091	7,884,040
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	1	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>486,807</b>	<b>203,161</b>	<b>30,879</b>	<b>569,257</b>	<b>2,542</b>	<b>698,534</b>	<b>1,578,981</b>	<b>33,358</b>	<b>806,407</b>	<b>7,884,047</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	325,000	107,865	47,000	345,000	290,000	605,000	690,000	10,300,000	375,000	3,085,000
Interest Expense	161,807	221,594	9,649	220,448	43,586	90,929	888,981	2,016,489	413,988	2,241,809
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	461	3,932	—	—	—	—	35,674	—
<b>Total Expenditures</b>	<b>486,807</b>	<b>329,459</b>	<b>57,110</b>	<b>569,380</b>	<b>333,586</b>	<b>695,929</b>	<b>1,578,981</b>	<b>12,316,489</b>	<b>824,662</b>	<b>5,326,809</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(126,298)</b>	<b>(26,231)</b>	<b>(123)</b>	<b>(331,044)</b>	<b>2,605</b>	<b>—</b>	<b>(12,283,131)</b>	<b>(18,255)</b>	<b>2,557,238</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	31,270	—	201,333	—	—	11,411,887	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>31,270</b>	<b>—</b>	<b>201,333</b>	<b>—</b>	<b>—</b>	<b>11,411,887</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(126,298)</b>	<b>\$5,039</b>	<b>\$(123)</b>	<b>\$(129,711)</b>	<b>\$2,605</b>	<b>\$—</b>	<b>\$(871,244)</b>	<b>\$(18,255)</b>	<b>\$2,557,238</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Orange County Fire Authority	Orange County Public Facilities Corporation	Orange County Public Financing Authority	Orange County Sanitation District Financing Corporation	Orangevale Recreation and Park District	Pajaro Valley Water Management Agency	Palmdale Civic Authority	Palo Alto Public Improvement Corporation	Palos Verdes Library District	Parking Authority of the City of Hawthorne
	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Library Services	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	1,200,130	—
Property Assessments	—	—	—	—	547,529	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	995,500
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	695	202,415	1,799,963	—	2,665	6,475	137,050	(89,713)	7,562	147
Rents, Concessions, and Royalties	—	2,402,539	81,688,245	27,206,344	—	—	5,658,152	1,220,564	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	8,600	—
Other Governmental Agencies	—	—	—	—	—	—	1,277,068	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>695</b>	<b>2,604,954</b>	<b>83,488,208</b>	<b>27,206,344</b>	<b>550,194</b>	<b>6,475</b>	<b>7,072,270</b>	<b>1,130,851</b>	<b>1,216,292</b>	<b>995,647</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	7,040,000	744,457	62,200,000	200,145,000	345,000	4,503,598	3,090,000	840,000	850,000	415,000
Interest Expense	139,075	1,860,543	17,735,020	27,206,344	62,668	4,417,794	5,466,907	381,291	387,990	538,381
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	6,596,881	—	—	—	3,724	—	3,017	18,543
<b>Total Expenditures</b>	<b>7,179,075</b>	<b>2,605,000</b>	<b>86,531,901</b>	<b>227,351,344</b>	<b>407,668</b>	<b>8,921,392</b>	<b>8,560,631</b>	<b>1,221,291</b>	<b>1,241,007</b>	<b>971,924</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,178,380)</b>	<b>(46)</b>	<b>(3,043,693)</b>	<b>(200,145,000)</b>	<b>142,526</b>	<b>(8,914,917)</b>	<b>(1,488,361)</b>	<b>(90,440)</b>	<b>(24,715)</b>	<b>23,723</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	245,865,000	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	28,746	—	—	—
Operating Transfers In	—	202,461	87,824,954	—	—	8,921,738	—	—	—	—
Operating Transfers Out	379,878	202,461	87,824,954	—	142,526	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(379,878)</b>	<b>—</b>	<b>—</b>	<b>245,865,000</b>	<b>(142,526)</b>	<b>8,921,738</b>	<b>(28,746)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,558,258)</b>	<b>\$(46)</b>	<b>\$(3,043,693)</b>	<b>\$45,720,000</b>	<b>\$—</b>	<b>\$6,821</b>	<b>\$(1,517,107)</b>	<b>\$(90,440)</b>	<b>\$(24,715)</b>	<b>\$23,723</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Pasadena Civic Improvement Corporation	Pasadena Public Financing Authority	Paso Robles Joint Unified School District Educational Facilities Corporation	Perris Public Financing Authority	Pismo Beach Public Financing Authority	Pittsburg Unified School District Financing Corporation	Pleasant Valley Recreation and Park District	Pomona Public Finance Authority	Porterville Schools Improvement Corporation	Rancho Canada Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	328,256	366,335	—	7,233,601	278	3,038	—	9,306,657	38,937	—
Rents, Concessions, and Royalties	5,566,105	—	268,485	370,020	443,656	1,394,400	—	9,000,493	773,338	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	4,776,271	—	68,291	—	—	—	—	—	—
<b>Total Revenues</b>	<b>5,894,361</b>	<b>5,142,606</b>	<b>268,485</b>	<b>7,671,912</b>	<b>443,934</b>	<b>1,397,438</b>	<b>—</b>	<b>18,307,150</b>	<b>812,275</b>	<b>—</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	5,869,885	9,017,319	175,000	3,100,000	250,000	580,000	28,964	2,975,000	535,000	220,000
Interest Expense	2,346,778	6,461,574	93,485	7,161,303	193,656	814,578	627,195	18,174,690	238,338	326,498
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	3,402,602	3,624,578	—	870,994	2,750	279	—	11,783	—	1,870
<b>Total Expenditures</b>	<b>11,619,265</b>	<b>19,103,471</b>	<b>268,485</b>	<b>11,132,297</b>	<b>446,406</b>	<b>1,394,857</b>	<b>656,159</b>	<b>21,161,473</b>	<b>773,338</b>	<b>548,368</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,724,904)</b>	<b>(13,960,865)</b>	<b>—</b>	<b>(3,460,385)</b>	<b>(2,472)</b>	<b>2,581</b>	<b>(656,159)</b>	<b>(2,854,323)</b>	<b>38,937</b>	<b>(548,368)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	12,670,000	—	2,948,280	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	5,294,423	14,293,057	—	—	—	299,679	—	—	—	548,368
Other Financing (Uses)	—	—	—	—	1,641	294,520	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	656,159	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>5,294,423</b>	<b>14,293,057</b>	<b>—</b>	<b>12,670,000</b>	<b>(1,641)</b>	<b>2,953,439</b>	<b>656,159</b>	<b>—</b>	<b>—</b>	<b>548,368</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(430,481)</b>	<b>\$332,192</b>	<b>\$—</b>	<b>\$9,209,615</b>	<b>\$(4,113)</b>	<b>\$2,956,020</b>	<b>\$—</b>	<b>\$(2,854,323)</b>	<b>\$38,937</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Rancho Cordova Financing Corporation Financing or Constructing Facilities	Rancho Simi Recreation and Park District	Reclamation District No. 2035 Flood Control and Water Conservation	Reclamation District No. 756 Land Reclamation and Levee Maintenance	Redding Joint Powers Financing Authority Financing or Constructing Facilities	Redwood City Public Financing Authority Financing or Constructing Facilities	Rescue District Facilities Corporation Financing or Constructing Facilities	Rialto Nonprofit Public Building Corporation Financing or Constructing Facilities	Richmond Joint Powers Financing Authority Financing or Constructing Facilities	Ripon Consolidated Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	62,290	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,892	1,065	655	204	—	172,292	1,678	—	583,458	5,782
Rents, Concessions, and Royalties	1,921,053	—	—	—	8,766,306	6,860,181	2,350,294	381,058	9,090,396	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	10,979,264	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	350	—	—	—	—	—	—	—	3,907,153	—
<b>Total Revenues</b>	<b>1,925,295</b>	<b>1,065</b>	<b>62,945</b>	<b>204</b>	<b>8,766,306</b>	<b>18,011,737</b>	<b>2,351,972</b>	<b>381,058</b>	<b>13,581,007</b>	<b>5,782</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	725,000	110,000	49,000	1,250,000	5,410,000	16,290,000	6,625,000	265,000	102,900,000	60,000
Interest Expense	1,217,911	—	13,290	101,044	3,356,306	4,261,413	310,781	116,058	8,072,089	9,180
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	10,550	2,640	—	—	—	107,206	—	—	12,044	—
<b>Total Expenditures</b>	<b>1,953,461</b>	<b>112,640</b>	<b>62,290</b>	<b>1,351,044</b>	<b>8,766,306</b>	<b>20,658,619</b>	<b>6,935,781</b>	<b>381,058</b>	<b>110,984,133</b>	<b>69,180</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(28,166)</b>	<b>(111,575)</b>	<b>655</b>	<b>(1,350,840)</b>	<b>—</b>	<b>(2,646,882)</b>	<b>(4,583,809)</b>	<b>—</b>	<b>(97,403,126)</b>	<b>(63,398)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	5,957,000	—	87,121,545	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	1,500,104	—	—	—
Operating Transfers In	—	753,279	—	1,351,044	—	2,181,266	—	—	15,968,129	63,398
Operating Transfers Out	—	—	—	—	—	2,181,266	—	—	15,968,129	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>753,279</b>	<b>—</b>	<b>1,351,044</b>	<b>—</b>	<b>—</b>	<b>4,456,896</b>	<b>—</b>	<b>87,121,545</b>	<b>63,398</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(28,166)</b>	<b>\$641,704</b>	<b>\$655</b>	<b>\$204</b>	<b>\$—</b>	<b>\$(2,646,882)</b>	<b>\$(126,913)</b>	<b>\$—</b>	<b>\$(10,281,581)</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Riverside County Board of Education Service Center Building Corporation	Riverside County Public Financing Authority	Riverside Public Financing Authority	Roseville Finance Authority	Rossmoor Community Services District	Rossmoor Community Services District Public Improvements Financing	Sacramento Area Flood Control Agency	Sacramento City Financing Authority	Sacramento County Public Facilities Corporation	Sacramento County Public Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	85,597	—	18,312,513	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	3,536,384	—	—
Prior Year and Penalties	—	—	—	—	1,876	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	7	19,999,892	10,133,615	53,287	—	—	65,600	—	582,502	—
Rents, Concessions, and Royalties	1,339,570	987,633	3,385,000	23,614,996	—	84,430	—	85,136,227	—	6,395,187
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	305,820	—	24,237,962	—
<b>Total Revenues</b>	<b>1,339,577</b>	<b>20,987,525</b>	<b>13,518,615</b>	<b>23,668,283</b>	<b>87,473</b>	<b>84,430</b>	<b>18,683,933</b>	<b>88,672,611</b>	<b>24,820,464</b>	<b>6,395,187</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,030,000	7,820,000	3,385,000	10,885,000	50,000	50,000	2,940,000	38,009,999	9,185,000	1,620,000
Interest Expense	309,570	20,467,755	10,133,615	15,584,442	34,430	34,430	8,865,836	50,662,612	14,679,389	4,775,538
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	7	193,104	—	2,000	—	—	166,662	—	720,960	—
<b>Total Expenditures</b>	<b>1,339,577</b>	<b>28,480,859</b>	<b>13,518,615</b>	<b>26,471,442</b>	<b>84,430</b>	<b>84,430</b>	<b>11,972,498</b>	<b>88,672,611</b>	<b>24,585,349</b>	<b>6,395,538</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(7,493,334)</b>	<b>—</b>	<b>(2,803,159)</b>	<b>3,043</b>	<b>—</b>	<b>6,711,435</b>	<b>—</b>	<b>235,115</b>	<b>(351)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	66,745,000	—	2,785,000	—	—	—	—	123,950,000	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	8	—	—	—	1,769,832	—
Other Financing (Uses)	—	—	—	—	—	8	—	—	114,404,786	—
Operating Transfers In	—	—	—	—	—	—	746,289	—	—	—
Operating Transfers Out	—	—	—	—	—	—	6,539,864	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>66,745,000</b>	<b>—</b>	<b>2,785,000</b>	<b>8</b>	<b>(8)</b>	<b>(5,793,575)</b>	<b>—</b>	<b>11,315,046</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$59,251,666</b>	<b>\$—</b>	<b>\$(18,159)</b>	<b>\$3,051</b>	<b>\$(8)</b>	<b>\$917,860</b>	<b>\$—</b>	<b>\$11,550,161</b>	<b>\$(351)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Sacramento County Sanitation Districts Financing Authority	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Fire District	San Bernardino County Financing Authority	San Bernardino Joint Powers Authority	San Bernardino Public Safety Authority	San Buenaventura Public Facilities Financing Authority	San Diego County Capital Asset Leasing Corporation	San Diego Facilities and Equipment Leasing Corporation	San Diego Regional Building Authority
	Financing or Constructing Facilities	Air Pollution Control	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	31,570	118,477	32,697,586	32,052	1,078,930	561,467	377,361	1,978,862	884,087
Rents, Concessions, and Royalties	114,504,319	431,582	—	2,813,809	4,913,268	2,240,000	4,481,648	42,650,622	15,094,255	3,748,824
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	1,601,581	23,113	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	93,007	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>114,504,319</b>	<b>556,159</b>	<b>118,477</b>	<b>35,511,395</b>	<b>4,945,320</b>	<b>3,318,930</b>	<b>6,644,696</b>	<b>43,051,096</b>	<b>17,073,117</b>	<b>4,632,911</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	25,060,000	175,000	1,035,000	35,050,000	2,585,000	2,240,000	3,955,000	28,570,000	4,135,000	2,335,000
Interest Expense	66,784,319	240,943	2,820,039	33,470,882	2,246,784	1,108,553	4,681,483	13,295,246	10,774,976	7,901,779
Fixed Assets	—	—	—	938,450	—	—	—	—	—	—
Other Expenditures	—	344,841	—	1,199,614	—	—	10,940	—	192,025	—
<b>Total Expenditures</b>	<b>91,844,319</b>	<b>760,784</b>	<b>3,855,039</b>	<b>70,658,946</b>	<b>4,831,784</b>	<b>3,348,553</b>	<b>8,647,423</b>	<b>41,865,246</b>	<b>15,102,001</b>	<b>10,236,779</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22,660,000</b>	<b>(204,625)</b>	<b>(3,736,562)</b>	<b>(35,147,551)</b>	<b>113,536</b>	<b>(29,623)</b>	<b>(2,002,727)</b>	<b>1,185,850</b>	<b>1,971,116</b>	<b>(5,603,868)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	80,940,000	—	—
Payment to Refunded Debt Escrow Agent	22,660,000	—	—	—	—	—	—	83,173,069	149,015,948	—
Other Financing Sources	—	—	—	—	—	—	—	7,803,000	128,310,714	—
Other Financing (Uses)	—	—	—	—	—	—	641,764	16,116,108	—	—
Operating Transfers In	—	424,353	5,554,477	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	44,212	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(22,660,000)</b>	<b>424,353</b>	<b>5,554,477</b>	<b>—</b>	<b>(44,212)</b>	<b>—</b>	<b>(641,764)</b>	<b>(10,546,177)</b>	<b>(20,705,234)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$219,728</b>	<b>\$1,817,915</b>	<b>\$(35,147,551)</b>	<b>\$69,324</b>	<b>\$(29,623)</b>	<b>\$(2,644,491)</b>	<b>\$(9,360,327)</b>	<b>\$(18,734,118)</b>	<b>\$(5,603,868)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	San Joaquin Area Flood Control Agency	San Joaquin County Public Facilities Financing Corporation	San Jose Financing Authority	San Jose-Santa Clara Clean Water Financing Authority	San Mateo County Joint Powers Financing Authority	San Ramon Public Financing Authority	San Ramon Valley Fire Protection	Sanger Public Financing Authority	Santa Ana Financing Authority	Santa Barbara County Finance Corporation, Inc.
	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,151,390	—	—	—	—	—	—	672,427	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	24,857	806,241	195,882	213,290	490,909	283,914	3,827	20,216	8,667,606	245,742
Rents, Concessions, and Royalties	—	19,904,636	40,334,790	6,967,331	29,920,972	—	—	—	3,637,378	9,404,806
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	7,848,300	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	140,157	—	—	195	—	—	875,812	—	1,833,563
<b>Total Revenues</b>	<b>2,176,247</b>	<b>20,851,034</b>	<b>40,530,672</b>	<b>7,180,621</b>	<b>30,412,076</b>	<b>283,914</b>	<b>3,827</b>	<b>1,568,455</b>	<b>20,153,284</b>	<b>11,484,111</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	2,702,020	9,910,000	11,785,000	4,496,477	11,985,000	2,735,000	1,661,650	560,000	10,915,000	8,810,942
Interest Expense	—	11,297,991	24,414,975	2,554,242	18,371,230	4,618,279	754,859	1,008,455	13,225,878	3,156,094
Fixed Assets	—	(470,057)	—	—	—	—	—	—	—	—
Other Expenditures	21,500	140,157	—	20,308	1,717,763	48,670	—	41,155	39,218	395,941
<b>Total Expenditures</b>	<b>2,723,520</b>	<b>20,878,091</b>	<b>36,199,975</b>	<b>7,071,027</b>	<b>32,073,993</b>	<b>7,401,949</b>	<b>2,416,509</b>	<b>1,609,610</b>	<b>24,180,096</b>	<b>12,362,977</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(547,273)</b>	<b>(27,057)</b>	<b>4,330,697</b>	<b>109,594</b>	<b>(1,661,917)</b>	<b>(7,118,035)</b>	<b>(2,412,682)</b>	<b>(41,155)</b>	<b>(4,026,812)</b>	<b>(878,866)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	123,942,575	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	125,996,883	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	2,183,019	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	26,495,184	2,410,210	—	—	—
Operating Transfers Out	236,697	—	13,987,762	—	—	19,852,306	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(236,697)</b>	<b>—</b>	<b>(13,987,762)</b>	<b>—</b>	<b>(4,237,327)</b>	<b>6,642,878</b>	<b>2,410,210</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(783,970)</b>	<b>\$(27,057)</b>	<b>\$(9,657,065)</b>	<b>\$109,594</b>	<b>\$(5,899,244)</b>	<b>\$(475,157)</b>	<b>\$(2,472)</b>	<b>\$(41,155)</b>	<b>\$(4,026,812)</b>	<b>\$(878,866)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Santa Clara County Financing Authority	Santa Clara County-El Camino Hospital District Hospital Facilities Authority	Santa Clara Valley Water District	Santa Clarita Public Finance Authority	Santa Cruz Consolidated Emergency Communication Center	Santa Cruz Public Improvement Financing Corporation	Santa Maria Cemetery District	Santa Maria Public Financing Authority	Santa Maria-Bonita Capital Facilities Corporation	Santa Ynez Valley Union High School Building Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Governmental Services	Financing or Constructing Facilities	Cemetery	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	112,702	347,571	—	1,113	36,446	394	(99,364)	—	16,154
Rents, Concessions, and Royalties	34,520,711	241,852	—	3,219,226	—	408,001	—	—	1,671,831	283,622
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	431,262	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>34,520,711</b>	<b>354,554</b>	<b>347,571</b>	<b>3,219,226</b>	<b>432,375</b>	<b>444,447</b>	<b>394</b>	<b>(99,364)</b>	<b>1,671,831</b>	<b>299,776</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	30,395,000	4,300,000	9,045,000	1,418,977	270,000	880,053	75,000	—	665,000	145,000
Interest Expense	34,520,711	112,702	7,497,200	1,800,315	159,985	768,120	67,119	—	1,006,925	154,822
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	241,852	—	—	—	—	2,077	—	—	—
<b>Total Expenditures</b>	<b>64,915,711</b>	<b>4,654,554</b>	<b>16,542,200</b>	<b>3,219,292</b>	<b>429,985</b>	<b>1,648,173</b>	<b>144,196</b>	<b>—</b>	<b>1,671,925</b>	<b>299,822</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(30,395,000)</b>	<b>(4,300,000)</b>	<b>(16,194,629)</b>	<b>(66)</b>	<b>2,390</b>	<b>(1,203,726)</b>	<b>(143,802)</b>	<b>(99,364)</b>	<b>(94)</b>	<b>(46)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	52,840,000	—	—	—	—	—	—	—	—	—
Other Financing Sources	50,110,000	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	16,451,998	—	—	—	150,000	—	1,705,522	1
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(2,730,000)</b>	<b>—</b>	<b>16,451,998</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>150,000</b>	<b>—</b>	<b>1,705,522</b>	<b>1</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(33,125,000)</b>	<b>\$(4,300,000)</b>	<b>\$257,369</b>	<b>\$(66)</b>	<b>\$2,390</b>	<b>\$(1,203,726)</b>	<b>\$6,198</b>	<b>\$(99,364)</b>	<b>\$1,705,428</b>	<b>\$(45)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Saratoga Fire Protection District	Scotts Valley Public Financing Authority	Scotts Valley Water District Public Facilities Corporation	Shasta Joint Powers Financing Authority	Sierra Madre Financing Authority	Sierra Valley Hospital Financing Authority	Simi Valley Public Financing Authority	Sonoma County Water Agency	Sonoma Public Financing Authority	South Coast Air Quality Management District
	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Air Pollution Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$284,606	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	9,316	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,152	10,215	191	2,110	—	—	387	5,623,192	—	200,356
Rents, Concessions, and Royalties	—	426,506	400,573	2,099,706	1,246,970	95,630	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,319	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>296,393</b>	<b>436,721</b>	<b>400,764</b>	<b>2,101,816</b>	<b>1,246,970</b>	<b>95,630</b>	<b>387</b>	<b>5,623,192</b>	<b>—</b>	<b>200,356</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	200,000	113,457	180,000	2,210,000	555,000	70,000	655,000	2,753,833	120,000	1,950,000
Interest Expense	73,450	313,049	400,744	2,471,320	691,970	25,630	295,694	3,531,739	62,250	1,050,000
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	805	—	12,307	3,144	—	—	4,651	—	—	—
<b>Total Expenditures</b>	<b>274,255</b>	<b>426,506</b>	<b>593,051</b>	<b>4,684,464</b>	<b>1,246,970</b>	<b>95,630</b>	<b>955,345</b>	<b>6,285,572</b>	<b>182,250</b>	<b>3,000,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22,138</b>	<b>10,215</b>	<b>(192,287)</b>	<b>(2,582,648)</b>	<b>—</b>	<b>—</b>	<b>(954,958)</b>	<b>(662,380)</b>	<b>(182,250)</b>	<b>(2,799,644)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	954,792	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	182,250	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>954,792</b>	<b>—</b>	<b>182,250</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$22,138</b>	<b>\$10,215</b>	<b>\$(192,287)</b>	<b>\$(2,582,648)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(166)</b>	<b>\$(662,380)</b>	<b>\$—</b>	<b>\$(2,799,644)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	South Gate Public Finance Authority	South Tahoe Joint Powers Financing Authority	Southeast Resource Recovery Facility Authority	Southgate Recreation and Park District	Southwest Communities Financing Authority (Animal Shelter)	Stanislaus County Capital Improvements Financing Authority	Sunnyvale Financing Authority	Sylvan Cemetery District	Taft Public Financing Authority	Tahoe City Public Utility District
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Cemetery	Financing or Constructing Facilities	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$736,106
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	1,345
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	208,062	170,051	—	1,823	145,989	2,725	—	—	—
Rents, Concessions, and Royalties	7,160,354	10,092,672	3,380,710	—	—	11,184,543	3,930,610	—	1,883,934	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	6,988
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	10,329
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,000	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>7,160,354</b>	<b>10,302,734</b>	<b>3,550,761</b>	<b>—</b>	<b>1,823</b>	<b>11,330,532</b>	<b>3,933,335</b>	<b>—</b>	<b>1,883,934</b>	<b>754,768</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	3,900,000	2,384,999	6,860,000	625,770	—	7,444,280	2,465,000	—	1,180,000	481,449
Interest Expense	3,260,354	5,380,437	4,259,998	84,482	—	3,789,614	1,462,931	—	703,302	183,875
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	166,463	45,835	—	—	—	—	—	3,886	89,444
<b>Total Expenditures</b>	<b>7,160,354</b>	<b>7,931,899</b>	<b>11,165,833</b>	<b>710,252</b>	<b>—</b>	<b>11,233,894</b>	<b>3,927,931</b>	<b>—</b>	<b>1,887,188</b>	<b>754,768</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>2,370,835</b>	<b>(7,615,072)</b>	<b>(710,252)</b>	<b>1,823</b>	<b>96,638</b>	<b>5,404</b>	<b>—</b>	<b>(3,254)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	2,195,911	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	2,720	53,163	—	—
Operating Transfers In	—	245,420	—	693,618	—	—	—	10,036	—	—
Operating Transfers Out	—	2,401,124	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(2,155,704)</b>	<b>—</b>	<b>693,618</b>	<b>—</b>	<b>—</b>	<b>(2,198,631)</b>	<b>(43,127)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$215,131</b>	<b>\$(7,615,072)</b>	<b>\$(16,634)</b>	<b>\$1,823</b>	<b>\$96,638</b>	<b>\$(2,193,227)</b>	<b>\$(43,127)</b>	<b>\$(3,254)</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Tahoe-Truckee Unified School District Financing Corporation Financing or Constructing Facilities	Tehachapi City Financing Corporation Financing or Constructing Facilities	Temecula Community Services District Recreation and Park	The California Special District Association Finance Corporation Financing or Constructing Facilities	The La Quinta Financing Authority Financing or Constructing Facilities	The Visalia Financing Corporation Financing or Constructing Facilities	Thousand Oaks Public Financing Authority Financing or Constructing Facilities	Torrance Public Financing Authority Financing or Constructing Facilities	Trabuco Canyon Improvement Corporation Financing or Constructing Facilities	Trabuco Canyon Public Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	91,945	—	146	13	—	7	10,880	87,311	—	—
Rents, Concessions, and Royalties	—	331,564	—	171,413	6,588,611	1,032,037	1,242,003	3,461,280	482,521	1,647,581
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	5,327	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>91,945</b>	<b>331,564</b>	<b>146</b>	<b>171,426</b>	<b>6,593,938</b>	<b>1,032,044</b>	<b>1,252,883</b>	<b>3,548,591</b>	<b>482,521</b>	<b>1,647,581</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	990,000	204,400	275,000	116,413	2,070,000	655,000	425,000	1,090,000	455,000	4,695,000
Interest Expense	335,751	127,164	215,190	55,000	4,518,611	377,044	780,491	2,424,713	482,521	1,647,581
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	3,850	13	9,394	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,325,751</b>	<b>331,564</b>	<b>494,040</b>	<b>171,426</b>	<b>6,598,005</b>	<b>1,032,044</b>	<b>1,205,491</b>	<b>3,514,713</b>	<b>937,521</b>	<b>6,342,581</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,233,806)</b>	<b>—</b>	<b>(493,894)</b>	<b>—</b>	<b>(4,067)</b>	<b>—</b>	<b>47,392</b>	<b>33,878</b>	<b>(455,000)</b>	<b>(4,695,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	16,538,266	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	16,575,136	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,325,751	—	481,441	—	—	—	—	1,285,890	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>1,325,751</b>	<b>—</b>	<b>481,441</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(36,870)</b>	<b>1,285,890</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$91,945</b>	<b>\$—</b>	<b>\$(12,453)</b>	<b>\$—</b>	<b>\$(4,067)</b>	<b>\$—</b>	<b>\$10,522</b>	<b>\$1,319,768</b>	<b>\$(455,000)</b>	<b>\$(4,695,000)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Tri-City Waste Facilities Financing Authority	Tulare Lake Drainage District (Kings)	Twin Cities Police Authority	Ukiah Unified School District School Building Corporation	United Water Conservation District Public Facilities Financing Corporation	Upland Public Financing Authority	Vacaville Public Financing Authority	Ventura County Public Facilities Corporation	Ventura County Public Financing Authority	Ventura County Watershed Protection District
	Financing or Constructing Facilities	Drainage and Drainage Maintenance	Police Protection and Personal Safety	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$(2)
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	497,188	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	1,506,400	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	26
<b>Revenue From Use of Money and Property</b>										
Interest Income	44,357	1,394	105,708	—	—	538	—	—	113,391	—
Rents, Concessions, and Royalties	—	—	—	2,934,518	—	264,925	5,233,887	1,109,703	57,832,258	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	1,217,317	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,261,674</b>	<b>498,582</b>	<b>1,612,108</b>	<b>2,934,518</b>	<b>—</b>	<b>265,463</b>	<b>5,233,887</b>	<b>1,109,703</b>	<b>57,945,649</b>	<b>24</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	3,361,139	399,293	—	4,865,000	—	190,000	2,430,000	5,395,000	66,900,000	—
Interest Expense	—	48,930	931,439	—	—	71,985	2,803,887	119,123	3,114,701	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	10,148	289	—	—	—	3,300	—	—	—	—
<b>Total Expenditures</b>	<b>3,371,287</b>	<b>448,512</b>	<b>931,439</b>	<b>4,865,000</b>	<b>—</b>	<b>265,285</b>	<b>5,233,887</b>	<b>5,514,123</b>	<b>70,014,701</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,109,613)</b>	<b>50,070</b>	<b>680,669</b>	<b>(1,930,482)</b>	<b>—</b>	<b>178</b>	<b>—</b>	<b>(4,404,420)</b>	<b>(12,069,052)</b>	<b>24</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	2,037,038	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	1,727,425	—	—	—	15,465,000	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	636,506	9,534,234	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>1,727,425</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>15,465,000</b>	<b>—</b>	<b>—</b>	<b>636,506</b>	<b>11,571,272</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(382,188)</b>	<b>\$50,070</b>	<b>\$680,669</b>	<b>\$(1,930,482)</b>	<b>\$15,465,000</b>	<b>\$178</b>	<b>\$—</b>	<b>\$(3,767,914)</b>	<b>\$(497,780)</b>	<b>\$24</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Visalia Public Finance Authority	Vista Joint Powers Financing Authority	Walnut Public Financing Authority	Walnut Valley Building Corporation	WateReuse Finance Authority	West Covina Public Finance Authority	West Sacramento Area Flood Control Agency	West Sacramento Financing Authority	Whittier Public Financing Authority	Windsor Joint Powers Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities						
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	129,269	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	139,475	612,056	—	—	—	75,177	1,760	1,441	316,159	758
Rents, Concessions, and Royalties	2,020,554	64,688	2,658,994	528,350	19,625,000	1,787,886	—	371,212	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	1,127,698	—	—	—	278,550	873,388
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	700,000	200,734	—	—
<b>Total Revenues</b>	<b>2,160,029</b>	<b>806,013</b>	<b>2,658,994</b>	<b>528,350</b>	<b>20,752,698</b>	<b>1,863,063</b>	<b>701,760</b>	<b>573,387</b>	<b>594,709</b>	<b>874,146</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,235,000	550,000	1,575,000	1,110,000	19,625,000	795,000	160,000	200,000	275,000	230,000
Interest Expense	687,096	719,190	1,083,994	528,350	1,127,698	1,273,116	504,424	399,965	316,045	455,571
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	80,700	5,281	—	—	—	—	—	5,240	3,550	—
<b>Total Expenditures</b>	<b>2,002,796</b>	<b>1,274,471</b>	<b>2,658,994</b>	<b>1,638,350</b>	<b>20,752,698</b>	<b>2,068,116</b>	<b>664,424</b>	<b>605,205</b>	<b>594,595</b>	<b>685,571</b>
<b>Revenues Over (Under) Expenditures</b>	<b>157,233</b>	<b>(468,458)</b>	<b>—</b>	<b>(1,110,000)</b>	<b>—</b>	<b>(205,053)</b>	<b>37,336</b>	<b>(31,818)</b>	<b>114</b>	<b>188,575</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	3,800,000	—	—	—	—
Other Financing (Uses)	—	7,663	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(7,663)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,800,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$157,233</b>	<b>\$(476,121)</b>	<b>\$—</b>	<b>\$(1,110,000)</b>	<b>\$—</b>	<b>\$3,594,947</b>	<b>\$37,336</b>	<b>\$(31,818)</b>	<b>\$114</b>	<b>\$188,575</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Winton Public Facilities Corporation	Woodlake Fire Protection District	Yuba City Unified School District Financing Corporation	Yuba Levee Financing Authority	Zayante Fire Protection District	State Total
	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	—
<b>Revenues</b>						
<b>Taxes and Assessments</b>						
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$42,398	\$1,177,643
Voter Approved Taxes	—	—	—	—	—	37,318,712
Property Assessments	—	—	—	—	—	24,694,971
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	15,260,358
Prior Year and Penalties	—	—	—	—	54	3,364
<b>Revenue From Use of Money and Property</b>						
Interest Income	—	—	8	1,172,830	121	193,851,385
Rents, Concessions, and Royalties	—	—	—	—	—	1,550,875,501
<b>Intergovernmental</b>						
Federal	—	—	—	—	—	123,829
State	—	—	—	—	563	488,387
Other Governmental Agencies	—	—	—	—	—	113,006,603
Charges for Current Services	—	—	—	—	—	2,490,020
Other Revenues	69,609	—	—	—	—	54,380,953
<b>Total Revenues</b>	<b>69,609</b>	<b>—</b>	<b>8</b>	<b>1,172,830</b>	<b>43,136</b>	<b>1,993,671,726</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
Retirement of Long-Term Debt	21,439	19,899	1,080,000	—	20,000	1,521,074,146
Interest Expense	48,170	2,529	1,592,296	4,316,559	18,375	1,118,576,112
Fixed Assets	—	—	—	—	—	14,859,144
Other Expenditures	—	97,716	—	—	800	195,529,060
<b>Total Expenditures</b>	<b>69,609</b>	<b>120,144</b>	<b>2,672,296</b>	<b>4,316,559</b>	<b>39,175</b>	<b>2,850,038,462</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(120,144)</b>	<b>(2,672,288)</b>	<b>(3,143,729)</b>	<b>3,961</b>	<b>(856,366,736)</b>
<b>Financing Sources (Uses)</b>						
Proceeds of Refunding Debt	—	—	—	—	—	2,082,942,096
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	1,643,689,602
Other Financing Sources	—	—	2,672,208	—	—	364,269,904
Other Financing (Uses)	—	—	—	—	—	265,939,745
Operating Transfers In	—	135,000	—	—	—	495,546,440
Operating Transfers Out	—	—	—	—	—	214,488,549
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>135,000</b>	<b>2,672,208</b>	<b>—</b>	<b>—</b>	<b>818,640,544</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$14,856</b>	<b>\$(80)</b>	<b>\$(3,143,729)</b>	<b>\$3,961</b>	<b>\$(37,726,192)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Agoura Hills and Calabasas Community Center Authority Recreation and Park	Agoura Hills Financing Authority Financing or Constructing Facilities	Airborne Law Enforcement Services Police Protection and Personal Safety	Altaville Cemetery District Cemetery	American Canyon Fire Protection District Fire Protection	Anderson Fire Protection District Fire Protection	Ash Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Ashley Maintenance District (San Joaquin) Drainage and Drainage Maintenance	Atherton Channel Drainage District Drainage and Drainage Maintenance	Azusa Public Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$3,673	\$14,156	\$78,577	\$1,152	\$2,907	\$10,502	\$177	\$2	\$897	\$211
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	447,654	—	318,359	—	—	—	—	—
Other Revenues	—	—	—	950	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$3,673</b>	<b>\$14,156</b>	<b>\$526,231</b>	<b>\$2,102</b>	<b>\$321,266</b>	<b>\$10,502</b>	<b>\$177</b>	<b>\$2</b>	<b>\$897</b>	<b>\$211</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Other Expenditures	23,202	1,115,098	—	—	—	—	—	—	—	848,768
<b>Total Expenditures</b>	<b>\$23,202</b>	<b>\$1,115,098</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$848,768</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(19,529)</b>	<b>\$(1,100,942)</b>	<b>\$526,231</b>	<b>\$2,102</b>	<b>\$321,266</b>	<b>\$10,502</b>	<b>\$177</b>	<b>\$2</b>	<b>\$897</b>	<b>\$(848,557)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	1,446,065	88,969	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	24,568	224
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,446,065</b>	<b>\$88,969</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(24,568)</b>	<b>\$(224)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(19,529)</b>	<b>\$(1,100,942)</b>	<b>\$526,231</b>	<b>\$2,102</b>	<b>\$1,767,331</b>	<b>\$99,471</b>	<b>\$177</b>	<b>\$2</b>	<b>\$(23,671)</b>	<b>\$(848,781)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Bald Mountain Fire Protection District	Banning Unified School Library	Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	Beaumont Library District	Belmont-San Carlos Fire Department	Big Bear Valley Recreation and Park District	Bloomington Recreation and Park District	Boggs Tract Maintenance District (San Joaquin)	Bolinas Fire Protection District	Bonita Canyon Public Facilities Financing Authority
	Fire Protection	Library Services	Lighting and Lighting Maintenance	Library Services	Fire Protection	Recreation and Park	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$—	\$5,697	\$11	\$3,745	\$293	\$74,478	\$7,838	\$34	\$98	\$58
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	25,000	1,508,339	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	263,569	—	—	—
Other Revenues	—	—	—	—	—	4	—	—	18,052	207,419
<b>Total Revenues</b>	<b>\$—</b>	<b>\$5,697</b>	<b>\$11</b>	<b>\$3,745</b>	<b>\$25,293</b>	<b>\$1,582,821</b>	<b>\$271,407</b>	<b>\$34</b>	<b>\$18,150</b>	<b>\$207,477</b>
<b>Expenditures</b>										
Fixed Assets	\$16,071	\$—	\$—	\$—	\$—	\$2,139,745	\$482,559	\$—	\$156,947	\$—
Other Expenditures	—	—	—	12,144	139,246	—	—	—	—	46,686
<b>Total Expenditures</b>	<b>\$16,071</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,144</b>	<b>\$139,246</b>	<b>\$2,139,745</b>	<b>\$482,559</b>	<b>\$—</b>	<b>\$156,947</b>	<b>\$46,686</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(16,071)</b>	<b>\$5,697</b>	<b>\$11</b>	<b>\$(8,399)</b>	<b>\$(113,953)</b>	<b>\$(556,924)</b>	<b>\$(211,152)</b>	<b>\$34</b>	<b>\$(138,797)</b>	<b>\$160,791</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	41,071	160,986	—	350,000	80,029	80,000	705,271	—	121,300	—
Operating Transfers Out	—	49,833	—	—	—	64,033	305	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$41,071</b>	<b>\$111,153</b>	<b>\$—</b>	<b>\$350,000</b>	<b>\$80,029</b>	<b>\$15,967</b>	<b>\$704,966</b>	<b>\$—</b>	<b>\$121,300</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$25,000</b>	<b>\$116,850</b>	<b>\$11</b>	<b>\$341,601</b>	<b>\$(33,924)</b>	<b>\$(540,957)</b>	<b>\$493,814</b>	<b>\$34</b>	<b>\$(17,497)</b>	<b>\$160,791</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Bonita-Sunnyside Fire Protection District	Borrego Springs Fire Protection District	Boulder Creek Fire Protection District	Bowling Green Estates Maintenance (San Joaquin) Drainage and Drainage Maintenance	Branciforte Fire Protection District	Brisbane Public Financing Authority	Burkett Gardens Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Burney Fire Protection District	Buttonwillow Recreation and Park District	Cameron Park Community Services District
	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Recreation and Park
<b>Revenues</b>										
Interest Income	\$10,604	\$1,652	\$23	\$28	\$8	\$171	\$23	\$2,184	\$64,908	\$87,162
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	447,606	—	—	—	7,970
<b>Total Revenues</b>	<b>\$10,604</b>	<b>\$1,652</b>	<b>\$23</b>	<b>\$28</b>	<b>\$8</b>	<b>\$447,777</b>	<b>\$23</b>	<b>\$2,184</b>	<b>\$64,908</b>	<b>\$95,132</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$18,015	\$—	\$—	\$—	\$2,376,208	\$6,951,151
Other Expenditures	—	—	—	—	—	447,608	—	3,069	76	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$18,015</b>	<b>\$447,608</b>	<b>\$—</b>	<b>\$3,069</b>	<b>\$2,376,284</b>	<b>\$6,951,151</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$10,604</b>	<b>\$1,652</b>	<b>\$23</b>	<b>\$28</b>	<b>\$(18,007)</b>	<b>\$169</b>	<b>\$23</b>	<b>\$(885)</b>	<b>\$(2,311,376)</b>	<b>\$(6,856,019)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	3,548	—	—	400	71,465	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$3,548</b>	<b>\$—</b>	<b>\$—</b>	<b>\$400</b>	<b>\$71,465</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$14,152</b>	<b>\$1,652</b>	<b>\$23</b>	<b>\$428</b>	<b>\$53,458</b>	<b>\$169</b>	<b>\$23</b>	<b>\$(885)</b>	<b>\$(2,311,376)</b>	<b>\$(6,856,019)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Camp Meeker Recreation and Park District	Carpinteria - Summerland Fire Protection District	Carpinteria Cemetery District	Central Fire Protection District (Santa Cruz)	Chico Area Recreation and Park District	City of Fullerton Public Financing Authority	City of Hanford Public Improvement Corporation Financing or Constructing Facilities	City of Industry Public Facilities Authority	Civic - Recreational - Industrial Authority	Cloverdale Fire Protection District
	Recreation and Park	Fire Protection	Cemetery	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Fire Protection
<b>Revenues</b>										
Interest Income	\$7,436	\$3,113	\$22	\$9,485	\$5,647	\$801,641	\$8,266	\$140,634	\$955	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	47,541
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	20,300	156,028	—	—	42,750	—	—	—	1	—
<b>Total Revenues</b>	<b>\$27,736</b>	<b>\$159,141</b>	<b>\$22</b>	<b>\$9,485</b>	<b>\$48,397</b>	<b>\$801,641</b>	<b>\$8,266</b>	<b>\$140,634</b>	<b>\$956</b>	<b>\$47,541</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$41,906	\$28,685	\$—	\$—	\$—	\$—	\$—	\$—	\$682,613
Other Expenditures	—	60,849	—	—	—	4,823,378	2,444,243	—	127,532	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$102,755</b>	<b>\$28,685</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,823,378</b>	<b>\$2,444,243</b>	<b>\$—</b>	<b>\$127,532</b>	<b>\$682,613</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$27,736</b>	<b>\$56,386</b>	<b>\$(28,663)</b>	<b>\$9,485</b>	<b>\$48,397</b>	<b>\$(4,021,737)</b>	<b>\$(2,435,977)</b>	<b>\$140,634</b>	<b>\$(126,576)</b>	<b>\$(635,072)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$350,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	919,333	1,322,150	—
Other Financing (Uses)	—	—	—	—	582	—	—	7,016,622	—	—
Operating Transfers In	5,370	—	—	—	—	—	—	1,285,410	—	150,000
Operating Transfers Out	15,000	—	—	54,000	79,185	—	—	1,373,722	1,082,833	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(9,630)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(54,000)</b>	<b>\$(79,767)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(6,185,601)</b>	<b>\$239,317</b>	<b>\$500,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$18,106</b>	<b>\$56,386</b>	<b>\$(28,663)</b>	<b>\$(44,515)</b>	<b>\$(31,370)</b>	<b>\$(4,021,737)</b>	<b>\$(2,435,977)</b>	<b>\$(6,044,967)</b>	<b>\$112,741</b>	<b>\$(135,072)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Coachella Valley Cemetery District	Coachella Valley Mosquito and Vector Control District	Coastal San Luis Resource Conservation District	Conejo Recreation and Park District	Cosumnes Community Services District	Country Club Vista Maintenance District (San Joaquin)	County of Monterey Public Improvement Corporation	County of Riverside Asset Leasing Corporation	County Service Area No. 14 (San Joaquin)	County Service Area No. 17 (San Joaquin)
	Cemetery	Pest Control	Resource Conservation	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
Interest Income	\$1,472	\$119	\$—	\$233	\$7,074	\$5	\$1,447,721	\$176,540	\$613	\$514
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	231,341	140,841	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	87,488	—	—	—	—	—	—
Other Revenues	—	15,150	212,359	284,819	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$1,472</b>	<b>\$15,269</b>	<b>\$443,700</b>	<b>\$513,381</b>	<b>\$7,074</b>	<b>\$5</b>	<b>\$1,447,721</b>	<b>\$176,540</b>	<b>\$613</b>	<b>\$514</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$25,034	\$3,386,993	\$2,339,072	\$—	\$36,286,421	\$21,227,063	\$—	\$—
Other Expenditures	—	27,114	349,048	—	—	—	—	170,357	—	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$27,114</b>	<b>\$374,082</b>	<b>\$3,386,993</b>	<b>\$2,339,072</b>	<b>\$—</b>	<b>\$36,286,421</b>	<b>\$21,397,420</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$1,472</b>	<b>\$(11,845)</b>	<b>\$69,618</b>	<b>\$(2,873,612)</b>	<b>\$(2,331,998)</b>	<b>\$5</b>	<b>\$(34,838,700)</b>	<b>\$(21,220,880)</b>	<b>\$613</b>	<b>\$514</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	32,000	—	2,913,975	—	1,000	—	264,412	—	2,000
Operating Transfers Out	—	—	—	109,000	—	—	—	933,934	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$32,000</b>	<b>\$—</b>	<b>\$2,804,975</b>	<b>\$—</b>	<b>\$1,000</b>	<b>\$—</b>	<b>\$(669,522)</b>	<b>\$—</b>	<b>\$2,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,472</b>	<b>\$20,155</b>	<b>\$69,618</b>	<b>\$(68,637)</b>	<b>\$(2,331,998)</b>	<b>\$1,005</b>	<b>\$(34,838,700)</b>	<b>\$(21,890,402)</b>	<b>\$613</b>	<b>\$2,514</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 18 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 20 (San Bernardino) Recreation and Park	County Service Area No. 21 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 23 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 24 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 25 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 26 (Orange) Recreation and Park	County Service Area No. 29 (San Bernardino) Cemetery	County Service Area No. 29 (San Bernardino) Recreation and Park	County Service Area No. 29 (San Joaquin) Drainage and Drainage Maintenance
<b>Revenues</b>										
Interest Income	\$1,035	\$241	\$98	\$71	\$210	\$5	\$375,986	\$(91)	\$366	\$165
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	7,382,930	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,853	—	—	—	—	171	—	—	—
<b>Total Revenues</b>	<b>\$1,035</b>	<b>\$3,094</b>	<b>\$98</b>	<b>\$71</b>	<b>\$210</b>	<b>\$5</b>	<b>\$7,759,087</b>	<b>\$(91)</b>	<b>\$366</b>	<b>\$165</b>
<b>Expenditures</b>										
Fixed Assets	\$81,323	\$—	\$—	\$—	\$—	\$—	\$2,704,702	\$2,260	\$19,089	\$—
Other Expenditures	—	35,122	—	—	—	—	2,564,077	—	—	—
<b>Total Expenditures</b>	<b>\$81,323</b>	<b>\$35,122</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,268,779</b>	<b>\$2,260</b>	<b>\$19,089</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(80,288)</b>	<b>\$(32,028)</b>	<b>\$98</b>	<b>\$71</b>	<b>\$210</b>	<b>\$5</b>	<b>\$2,490,308</b>	<b>\$(2,351)</b>	<b>\$(18,723)</b>	<b>\$165</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	100,000	—	—	—
Other Financing (Uses)	—	488	—	—	—	—	339,302	—	—	—
Operating Transfers In	125,000	42,000	1,000	—	5,000	1,000	—	90,000	—	1,000
Operating Transfers Out	—	—	—	—	—	—	—	—	28,618	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$125,000</b>	<b>\$41,512</b>	<b>\$1,000</b>	<b>\$—</b>	<b>\$5,000</b>	<b>\$1,000</b>	<b>\$(239,302)</b>	<b>\$90,000</b>	<b>\$(28,618)</b>	<b>\$1,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$44,712</b>	<b>\$9,484</b>	<b>\$1,098</b>	<b>\$71</b>	<b>\$5,210</b>	<b>\$1,005</b>	<b>\$2,251,006</b>	<b>\$87,649</b>	<b>\$(47,341)</b>	<b>\$1,165</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 3 (San Joaquin) Recreation and Park	County Service Area No. 36 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 37 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 41 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 42 (San Bernardino) Flood Control and Water Conservation	County Service Area No. 42 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 45 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 47 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 48 (San Joaquin) Local and Regional Planning or Development	County Service Area No. 49 (San Joaquin) Lighting and Lighting Maintenance
<b>Revenues</b>										
Interest Income	\$101	\$158	\$12	\$17	\$11	\$33	\$78	\$11	\$78	\$11
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$101</b>	<b>\$158</b>	<b>\$12</b>	<b>\$17</b>	<b>\$11</b>	<b>\$33</b>	<b>\$78</b>	<b>\$11</b>	<b>\$78</b>	<b>\$11</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$66,407	\$—	\$—	\$—	\$—	\$—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$66,407</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$101</b>	<b>\$158</b>	<b>\$12</b>	<b>\$17</b>	<b>\$(66,396)</b>	<b>\$33</b>	<b>\$78</b>	<b>\$11</b>	<b>\$78</b>	<b>\$11</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	3,500	500	2,000	53,210	1,000	—	1,000	2,334	500
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$3,500</b>	<b>\$500</b>	<b>\$2,000</b>	<b>\$53,210</b>	<b>\$1,000</b>	<b>\$—</b>	<b>\$1,000</b>	<b>\$2,334</b>	<b>\$500</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$101</b>	<b>\$3,658</b>	<b>\$512</b>	<b>\$2,017</b>	<b>\$(13,186)</b>	<b>\$1,033</b>	<b>\$78</b>	<b>\$1,011</b>	<b>\$2,412</b>	<b>\$511</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 51 (San Joaquin) Drainage and Maintenance	County Service Area No. 52 (San Joaquin) Lighting and Maintenance	County Service Area No. 55 (San Joaquin) Drainage and Maintenance	County Service Area No. 56 (San Joaquin) Lighting and Maintenance	County Service Area No. 63 (San Bernardino) Recreation and Park	County Service Area No. 70 (San Bernardino) Flood Control and Water Conservation	County Service Area No. 70 (San Bernardino) Recreation and Park	County Service Area No. 70 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 70 (San Bernardino) Television Translator Station Facilities	Deer Springs Fire Protection District  Fire Protection
<b>Revenues</b>										
Interest Income	\$—	\$—	\$1	\$—	\$1,215	\$5,495	\$1,507	\$50	\$85,300	\$2,916
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	200,000	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	39,709	—	5,887	—
<b>Total Revenues</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1</b>	<b>\$—</b>	<b>\$1,215</b>	<b>\$205,495</b>	<b>\$41,216</b>	<b>\$50</b>	<b>\$91,187</b>	<b>\$2,916</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$—	\$264,815	\$39,129	\$135,842	\$6,126	\$—
Other Expenditures	—	—	—	—	—	389	1,145	14	—	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$265,204</b>	<b>\$40,274</b>	<b>\$135,856</b>	<b>\$6,126</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1</b>	<b>\$—</b>	<b>\$1,215</b>	<b>\$(59,709)</b>	<b>\$942</b>	<b>\$(135,806)</b>	<b>\$85,061</b>	<b>\$2,916</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	200	200	250	200	—	500,000	30,000	175,000	303,500	—
Operating Transfers Out	—	—	—	—	160,887	—	33,819	31,488	104,289	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$200</b>	<b>\$200</b>	<b>\$250</b>	<b>\$200</b>	<b>\$(160,887)</b>	<b>\$500,000</b>	<b>\$(3,819)</b>	<b>\$143,512</b>	<b>\$199,211</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$200</b>	<b>\$200</b>	<b>\$251</b>	<b>\$200</b>	<b>\$(159,672)</b>	<b>\$440,291</b>	<b>\$(2,877)</b>	<b>\$7,706</b>	<b>\$284,272</b>	<b>\$2,916</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	East Bay Regional Park District	East Bay Regional Park District	East Bay Regional Park District	East Bay State Building Authority	El Dorado Hills Community Services District	El Dorado Union High School District Financing Corporation Financing or Constructing Facilities	Elkhorn Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Emeryville Public Financing Authority	Escalon Cemetery District	Escalon Consolidated Fire Protection District
	Fire Protection	Police Protection and Personal Safety	Recreation and Park	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Cemetery	Fire Protection
<b>Revenues</b>										
Interest Income	\$—	\$—	\$300,873	\$552	\$18,751	\$1,016	\$27	\$2,962	\$228	\$5,495
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	307,651	—	14,472,670	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	236,384	—	—	—	16,258	28,974
Other Revenues	—	—	2,259,115	—	—	—	—	—	—	2,073
<b>Total Revenues</b>	<b>\$307,651</b>	<b>\$—</b>	<b>\$17,032,658</b>	<b>\$552</b>	<b>\$255,135</b>	<b>\$1,016</b>	<b>\$27</b>	<b>\$2,962</b>	<b>\$16,486</b>	<b>\$36,542</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$19,448,181	\$—	\$2,686,463	\$—	\$—	\$—	\$—	\$121,575
Other Expenditures	768,681	253,438	9,897,351	3,770	—	7,765,143	—	—	—	5,994
<b>Total Expenditures</b>	<b>\$768,681</b>	<b>\$253,438</b>	<b>\$29,345,532</b>	<b>\$3,770</b>	<b>\$2,686,463</b>	<b>\$7,765,143</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$127,569</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(461,030)</b>	<b>\$(253,438)</b>	<b>\$(12,312,874)</b>	<b>\$(3,218)</b>	<b>\$(2,431,328)</b>	<b>\$(7,764,127)</b>	<b>\$27</b>	<b>\$2,962</b>	<b>\$16,486</b>	<b>\$(91,027)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$80,000,000	\$—	\$—	\$7,765,143	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	11,091,247	—	4,022,038	—	—	—	—	93,686
Operating Transfers Out	—	—	1,158,060	776	206,383	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$89,933,187</b>	<b>\$(776)</b>	<b>\$3,815,655</b>	<b>\$7,765,143</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$93,686</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(461,030)</b>	<b>\$(253,438)</b>	<b>\$77,620,313</b>	<b>\$(3,994)</b>	<b>\$1,384,327</b>	<b>\$1,016</b>	<b>\$27</b>	<b>\$2,962</b>	<b>\$16,486</b>	<b>\$2,659</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Farmington Fire Protection District	Farmington Maintenance District (San Joaquin)	Fig Garden Fire Protection District	Firehouse Community Park Agency	Fontana Fire Protection District	Foothill Fire Protection District (Yuba)	Fremont Public Financing Authority	French Camp-McKinley Fire Protection District	Fresno County Zoo Authority	Fresno Metropolitan Flood Control District
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Fire Protection	Fire Protection	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Flood Control and Water Conservation
<b>Revenues</b>										
Interest Income	\$343	\$12	\$3,064	\$—	\$112,514	\$—	\$763	\$220	\$708,836	\$162,103
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,565	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	6,125,801	—
Other Revenues	20	—	—	50,000	—	—	—	—	—	2,625,787
<b>Total Revenues</b>	<b>\$1,928</b>	<b>\$12</b>	<b>\$3,064</b>	<b>\$50,000</b>	<b>\$112,514</b>	<b>\$—</b>	<b>\$763</b>	<b>\$220</b>	<b>\$6,834,637</b>	<b>\$2,787,890</b>
<b>Expenditures</b>										
Fixed Assets	\$4,714	\$—	\$—	\$—	\$130,000	\$—	\$—	\$36,169	\$—	\$—
Other Expenditures	30,100	—	—	52,094	15,155	—	4,989,351	—	—	19,932
<b>Total Expenditures</b>	<b>\$34,814</b>	<b>\$—</b>	<b>\$—</b>	<b>\$52,094</b>	<b>\$145,155</b>	<b>\$—</b>	<b>\$4,989,351</b>	<b>\$36,169</b>	<b>\$—</b>	<b>\$19,932</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(32,886)</b>	<b>\$12</b>	<b>\$3,064</b>	<b>\$(2,094)</b>	<b>\$(32,641)</b>	<b>\$—</b>	<b>\$(4,988,588)</b>	<b>\$(35,949)</b>	<b>\$6,834,637</b>	<b>\$2,767,958</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	722,760	—
Operating Transfers In	—	—	32,344	—	—	51,210	—	—	—	35,208
Operating Transfers Out	8,964	—	—	—	—	—	—	—	—	3,189,897
<b>Total Other Financing Sources (Uses)</b>	<b>\$(8,964)</b>	<b>\$—</b>	<b>\$32,344</b>	<b>\$—</b>	<b>\$—</b>	<b>\$51,210</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(722,760)</b>	<b>\$(3,154,689)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(41,850)</b>	<b>\$12</b>	<b>\$35,408</b>	<b>\$(2,094)</b>	<b>\$(32,641)</b>	<b>\$51,210</b>	<b>\$(4,988,588)</b>	<b>\$(35,949)</b>	<b>\$6,111,877</b>	<b>\$(386,731)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Fullerton Arboretum Authority Recreation and Park	Galt Capital Improvements Authority Financing or Constructing Facilities	Golden West Schools Financing Authority Financing or Constructing Facilities	Greater Vallejo Recreation District Recreation and Park	Grossmont Healthcare District Health	Hawaiian Gardens Public Finance Authority Financing or Constructing Facilities	Hayward Area Recreation and Park District Recreation and Park	Hayward School Financing Corporation Financing or Constructing Facilities	Heartland Communications Facilities Authority Police Protection and Personal Safety	Heartland Fire Training Facility Authority Fire Protection
<b>Revenues</b>										
Interest Income	\$2,387	\$766	\$1,435	\$20,075	\$381,195	\$—	\$385	\$—	\$(316)	\$355
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	1,515,604	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	216,192	—	95,525	—
Other Revenues	—	—	—	876,301	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$2,387</b>	<b>\$766</b>	<b>\$1,435</b>	<b>\$896,376</b>	<b>\$381,195</b>	<b>\$—</b>	<b>\$1,732,181</b>	<b>\$—</b>	<b>\$95,209</b>	<b>\$355</b>
<b>Expenditures</b>										
Fixed Assets	\$200,258	\$—	\$—	\$972,567	\$100,236	\$—	\$2,201,237	\$—	\$35,442	\$—
Other Expenditures	6,361	—	—	—	—	—	243,805	—	361,798	—
<b>Total Expenditures</b>	<b>\$206,619</b>	<b>\$—</b>	<b>\$—</b>	<b>\$972,567</b>	<b>\$100,236</b>	<b>\$—</b>	<b>\$2,445,042</b>	<b>\$—</b>	<b>\$397,240</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(204,232)</b>	<b>\$766</b>	<b>\$1,435</b>	<b>\$(76,191)</b>	<b>\$280,959</b>	<b>\$—</b>	<b>\$(712,861)</b>	<b>\$—</b>	<b>\$(302,031)</b>	<b>\$355</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	1,447,863	—	125,103	—
Operating Transfers Out	—	—	—	288,872	—	170,000	228,656	348,921	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(288,872)</b>	<b>\$—</b>	<b>\$(170,000)</b>	<b>\$1,219,207</b>	<b>\$(348,921)</b>	<b>\$125,103</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(204,232)</b>	<b>\$766</b>	<b>\$1,435</b>	<b>\$(365,063)</b>	<b>\$280,959</b>	<b>\$(170,000)</b>	<b>\$506,346</b>	<b>\$(348,921)</b>	<b>\$(176,928)</b>	<b>\$355</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Higgins Area Fire Protection District	Hughson Fire Protection District	Isla Vista Recreation and Park District	Jurupa Area Recreation and Park District	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kenwood Fire Protection District	Kern Community College District Public Facilities Financing Corporation Financing or Constructing Facilities	Keyes Fire Protection District	Kings Mosquito Abatement District
	Fire Protection	Fire Protection	Recreation and Park	Recreation and Park	Fire Protection	Police Protection and Personal Safety	Fire Protection		Fire Protection	Pest Control
<b>Revenues</b>										
Interest Income	\$1,663	\$4,781	\$283	\$—	\$4,667	\$—	\$12,547	\$373	\$1,912	\$1,602
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	4,286	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$1,663</b>	<b>\$4,781</b>	<b>\$4,569</b>	<b>\$—</b>	<b>\$4,667</b>	<b>\$—</b>	<b>\$12,547</b>	<b>\$373</b>	<b>\$1,912</b>	<b>\$1,602</b>
<b>Expenditures</b>										
Fixed Assets	\$8,044	\$—	\$20,349	\$—	\$—	\$6,880	\$200,000	\$6,918,483	\$—	\$—
Other Expenditures	—	—	28,535	—	17	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$8,044</b>	<b>\$—</b>	<b>\$48,884</b>	<b>\$—</b>	<b>\$17</b>	<b>\$6,880</b>	<b>\$200,000</b>	<b>\$6,918,483</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(6,381)</b>	<b>\$4,781</b>	<b>\$(44,315)</b>	<b>\$—</b>	<b>\$4,650</b>	<b>\$(6,880)</b>	<b>\$(187,453)</b>	<b>\$(6,918,110)</b>	<b>\$1,912</b>	<b>\$1,602</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	145,082	—	300,000	—	—	—
Operating Transfers Out	—	103,796	—	2	6,034	—	—	—	82,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$(103,796)</b>	<b>\$—</b>	<b>\$(2)</b>	<b>\$139,048</b>	<b>\$—</b>	<b>\$300,000</b>	<b>\$—</b>	<b>\$(82,000)</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,381)</b>	<b>\$(99,015)</b>	<b>\$(44,315)</b>	<b>\$(2)</b>	<b>\$143,698</b>	<b>\$(6,880)</b>	<b>\$112,547</b>	<b>\$(6,918,110)</b>	<b>\$(80,088)</b>	<b>\$1,602</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Ladera Recreation District	Lake Cuyamaca Recreation and Park District	Lambert Village Maintenance District (San Joaquin)	Lathrop-Manteca Fire Protection District	Linda Fire Protection District	Linden Lighting District	Livermore Capital Projects Financing Authority	Lockeford Lighting District	Los Angeles State Building Authority	Mammoth Lakes Fire Protection District
	Recreation and Park	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Fire Protection
<b>Revenues</b>										
Interest Income	\$6,227	\$889	\$23	\$3,071	\$—	\$—	\$933	\$102	\$4,417	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	130,741	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$6,227</b>	<b>\$889</b>	<b>\$23</b>	<b>\$133,812</b>	<b>\$—</b>	<b>\$—</b>	<b>\$933</b>	<b>\$102</b>	<b>\$4,417</b>	<b>\$—</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$190,496	\$—	\$—	\$—	\$—	\$—	\$—
Other Expenditures	—	—	—	—	—	—	83,775	—	7,542	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$190,496</b>	<b>\$—</b>	<b>\$—</b>	<b>\$83,775</b>	<b>\$—</b>	<b>\$7,542</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$6,227</b>	<b>\$889</b>	<b>\$23</b>	<b>\$(56,684)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(82,842)</b>	<b>\$102</b>	<b>\$(3,125)</b>	<b>\$—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	575,000	3,000	—	—	—	353,863
Operating Transfers Out	—	—	—	—	—	—	—	—	19,067	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$575,000</b>	<b>\$3,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(19,067)</b>	<b>\$353,863</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,227</b>	<b>\$889</b>	<b>\$23</b>	<b>\$(56,684)</b>	<b>\$575,000</b>	<b>\$3,000</b>	<b>\$(82,842)</b>	<b>\$102</b>	<b>\$(22,192)</b>	<b>\$353,863</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Marin Emergency Radio Authority	Marin Telecommunication s	Marin/Sonoma Mosquito and Vector Control District	Marinet Consortium Joint Powers Authority	Mariposa Heights Maintenance District (San Joaquin)	Mendocino Coast Recreation and Park District	Menlo Park Fire Protection District	Mission Village Maintenance District (San Joaquin)	Mokelumne Hill Veterans Memorial District	Mono County Library Authority
	Governmental Services	Governmental Services	Pest Control	Library Services	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Memorial	Library Services
<b>Revenues</b>										
Interest Income	\$—	\$3,574	\$12,865	\$4,053	\$18	\$—	\$5,721	\$22	\$1,189	\$9,151
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	512,984	—	—	—	6,766,166	—	—	2,242	—
<b>Total Revenues</b>	<b>\$—</b>	<b>\$516,558</b>	<b>\$12,865</b>	<b>\$4,053</b>	<b>\$18</b>	<b>\$6,766,166</b>	<b>\$5,721</b>	<b>\$22</b>	<b>\$3,431</b>	<b>\$9,151</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$92,053	\$—	\$—	\$6,465,533	\$2,351,069	\$—	\$—	\$—
Other Expenditures	924,807	816,407	—	—	—	—	—	—	—	128,276
<b>Total Expenditures</b>	<b>\$924,807</b>	<b>\$816,407</b>	<b>\$92,053</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,465,533</b>	<b>\$2,351,069</b>	<b>\$—</b>	<b>\$—</b>	<b>\$128,276</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(924,807)</b>	<b>\$(299,849)</b>	<b>\$(79,188)</b>	<b>\$4,053</b>	<b>\$18</b>	<b>\$300,633</b>	<b>\$(2,345,348)</b>	<b>\$22</b>	<b>\$3,431</b>	<b>\$(119,125)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	65,961	—	—	2,050,000	—	—	137,834
Operating Transfers Out	281,017	—	12,865	4,000	—	291,877	33,900	—	500	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(281,017)</b>	<b>\$—</b>	<b>\$(12,865)</b>	<b>\$61,961</b>	<b>\$—</b>	<b>\$(291,877)</b>	<b>\$2,016,100</b>	<b>\$—</b>	<b>\$(500)</b>	<b>\$137,834</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,205,824)</b>	<b>\$(299,849)</b>	<b>\$(92,053)</b>	<b>\$66,014</b>	<b>\$18</b>	<b>\$8,756</b>	<b>\$(329,248)</b>	<b>\$22</b>	<b>\$2,931</b>	<b>\$18,709</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Montecito Fire Protection District	Monterey County Water Resource Agency	Monterey Peninsula Water Management District	Montezuma Fire Protection District (San Joaquin)	Morada Manor Lighting Maintenance District (San Joaquin)	Mountain House Community Services District	Mountain View Fire Protection District	Muir Beach Community Services District	Murrieta Valley Cemetery District	Nevada County Consolidated Fire District
	Fire Protection	Flood Control and Water Conservation	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Cemetery	Fire Protection
<b>Revenues</b>										
Interest Income	\$45,935	\$53,485	\$3,580	\$5,287	\$10	\$—	\$112	\$—	\$2,849	\$2,166
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	559,375	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	584,628	—	—	—	—	—	—	75,913
<b>Total Revenues</b>	<b>\$45,935</b>	<b>\$612,860</b>	<b>\$588,208</b>	<b>\$5,287</b>	<b>\$10</b>	<b>\$—</b>	<b>\$112</b>	<b>\$—</b>	<b>\$2,849</b>	<b>\$78,079</b>
<b>Expenditures</b>										
Fixed Assets	\$713,269	\$6,943,172	\$6,062	\$—	\$—	\$15,100	\$—	\$11,340	\$—	\$12,078
Other Expenditures	—	5,728	1,290,119	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$713,269</b>	<b>\$6,948,900</b>	<b>\$1,296,181</b>	<b>\$—</b>	<b>\$—</b>	<b>\$15,100</b>	<b>\$—</b>	<b>\$11,340</b>	<b>\$—</b>	<b>\$12,078</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(667,334)</b>	<b>\$(6,336,040)</b>	<b>\$(707,973)</b>	<b>\$5,287</b>	<b>\$10</b>	<b>\$(15,100)</b>	<b>\$112</b>	<b>\$(11,340)</b>	<b>\$2,849</b>	<b>\$66,001</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	3,346,236	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	862,910	200,000	417,430	100,000	—	15,100	—	—	—	—
Operating Transfers Out	—	3,276,676	—	—	—	—	—	—	—	33,151
<b>Total Other Financing Sources (Uses)</b>	<b>\$862,910</b>	<b>\$269,560</b>	<b>\$417,430</b>	<b>\$100,000</b>	<b>\$—</b>	<b>\$15,100</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(33,151)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$195,576</b>	<b>\$(6,066,480)</b>	<b>\$(290,543)</b>	<b>\$105,287</b>	<b>\$10</b>	<b>\$—</b>	<b>\$112</b>	<b>\$(11,340)</b>	<b>\$2,849</b>	<b>\$32,850</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Newman Drainage District (Stanislaus)	North Central Fire Protection District	North County Fire Protection District (San Diego)	North Oaks Maintenance District (San Joaquin)	North Wilson Way Maintenance District (San Joaquin)	Northeast Stockton Maintenance District (San Joaquin)	Northstar Community Services District	Northwest Mosquito and Vector Control District	Oakdale Fire Protection District	Occidental Community Services District
	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Pest Control	Fire Protection	Recreation and Park
<b>Revenues</b>										
Interest Income	\$1,670	\$41,736	\$7,161	\$28	\$15	\$—	\$81,177	\$19,736	\$705	\$1
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	18,400	—
<b>Total Revenues</b>	<b>\$1,670</b>	<b>\$41,736</b>	<b>\$7,161</b>	<b>\$28</b>	<b>\$15</b>	<b>\$—</b>	<b>\$81,177</b>	<b>\$19,736</b>	<b>\$19,105</b>	<b>\$1</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$125,714	\$—	\$—	\$—	\$—	\$2,589,559	\$—	\$—	\$—
Other Expenditures	—	—	—	—	—	—	—	—	9,613	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$125,714</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,589,559</b>	<b>\$—</b>	<b>\$9,613</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$1,670</b>	<b>\$(83,978)</b>	<b>\$7,161</b>	<b>\$28</b>	<b>\$15</b>	<b>\$—</b>	<b>\$(2,508,382)</b>	<b>\$19,736</b>	<b>\$9,492</b>	<b>\$1</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	1,300	2,000	—	—	—	—
Operating Transfers Out	—	—	409,916	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(409,916)</b>	<b>\$—</b>	<b>\$1,300</b>	<b>\$2,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,670</b>	<b>\$(83,978)</b>	<b>\$(402,755)</b>	<b>\$28</b>	<b>\$1,315</b>	<b>\$2,000</b>	<b>\$(2,508,382)</b>	<b>\$19,736</b>	<b>\$9,492</b>	<b>\$1</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Ophir Hill Fire Protection District  Fire Protection	Orange County Fire Authority  Fire Protection	Orange County Flood Control District Flood Control and Water Conservation	Oro Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Orosi Memorial District  Memorial	Pajaro Valley Cemetery District  Cemetery	Pajaro Valley Fire Protection Service  Fire Protection	Palmdale Civic Authority  Financing or Constructing Facilities	Palos Verdes Library District  Library Services	Peardale-Chicago Park Fire Protection District Fire Protection
<b>Revenues</b>										
Interest Income	\$846	\$114,187	\$958,852	\$173	\$111	\$13,662	\$2,746	\$78	\$536	\$450
<b>Intergovernmental</b>										
Federal	—	—	7,498	—	—	—	—	—	—	—
State	—	200,811	16,549,613	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	(62,332)	—	—	—	—	—	—	—
Other Revenues	—	110,649	3,002,814	—	—	—	—	—	45,342	12,467
<b>Total Revenues</b>	<b>\$846</b>	<b>\$425,647</b>	<b>\$20,456,445</b>	<b>\$173</b>	<b>\$111</b>	<b>\$13,662</b>	<b>\$2,746</b>	<b>\$78</b>	<b>\$45,878</b>	<b>\$12,917</b>
<b>Expenditures</b>										
Fixed Assets	\$334,953	\$2,258,283	\$55,405,218	\$—	\$—	\$—	\$386,759	\$297,018	\$98,570	\$16,976
Other Expenditures	—	124,530	14,329,738	—	—	—	—	—	16,484	14,552
<b>Total Expenditures</b>	<b>\$334,953</b>	<b>\$2,382,813</b>	<b>\$69,734,956</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$386,759</b>	<b>\$297,018</b>	<b>\$115,054</b>	<b>\$31,528</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(334,107)</b>	<b>\$(1,957,166)</b>	<b>\$(49,278,511)</b>	<b>\$173</b>	<b>\$111</b>	<b>\$13,662</b>	<b>\$(384,013)</b>	<b>\$(296,940)</b>	<b>\$(69,176)</b>	<b>\$(18,611)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	60,000	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	25,000	1,717,475	—	2,000	—	250,000	62,000	—	31,599	140,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$85,000</b>	<b>\$1,717,475</b>	<b>\$—</b>	<b>\$2,000</b>	<b>\$—</b>	<b>\$250,000</b>	<b>\$62,000</b>	<b>\$—</b>	<b>\$31,599</b>	<b>\$140,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(249,107)</b>	<b>\$(239,691)</b>	<b>\$(49,278,511)</b>	<b>\$2,173</b>	<b>\$111</b>	<b>\$263,662</b>	<b>\$(322,013)</b>	<b>\$(296,940)</b>	<b>\$(37,577)</b>	<b>\$121,389</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Pebble Beach Community Services District	Penn Valley Fire Protection District	Pittsburg Unified School District Financing Corporation Financing or Constructing Facilities	Pleasant Hill Recreation and Park District	Pleasant Valley Recreation and Park District	Pomeroado Cemetery District	Port San Luis Harbor District	Rancho Simi Recreation and Park District	Rancho Village Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Reclamation District No. 2042
	Fire Protection	Fire Protection	Financing or Constructing Facilities	Recreation and Park	Recreation and Park	Cemetery	Recreation and Park	Recreation and Park	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
Interest Income	\$69,793	\$894	\$24,456	\$333	\$14,606	\$3,109	\$—	\$37,085	\$3	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	630,813	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	107,353	—	—	—	—	12,579	26,650	—	—
<b>Total Revenues</b>	<b>\$69,793</b>	<b>\$108,247</b>	<b>\$24,456</b>	<b>\$333</b>	<b>\$14,606</b>	<b>\$3,109</b>	<b>\$643,392</b>	<b>\$63,735</b>	<b>\$3</b>	<b>\$—</b>
<b>Expenditures</b>										
Fixed Assets	\$189,025	\$242,111	\$6,198,240	\$—	\$4,959,336	\$—	\$697,473	\$812,601	\$—	\$—
Other Expenditures	—	—	19	—	—	—	—	51,594	—	—
<b>Total Expenditures</b>	<b>\$189,025</b>	<b>\$242,111</b>	<b>\$6,198,259</b>	<b>\$—</b>	<b>\$4,959,336</b>	<b>\$—</b>	<b>\$697,473</b>	<b>\$864,195</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(119,232)</b>	<b>\$(133,864)</b>	<b>\$(6,173,803)</b>	<b>\$333</b>	<b>\$(4,944,730)</b>	<b>\$3,109</b>	<b>\$(54,081)</b>	<b>\$(800,460)</b>	<b>\$3</b>	<b>\$—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$30,000,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,049,783	—	—	—	—	25,600	—	—	—	348,551
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,049,783</b>	<b>\$—</b>	<b>\$30,000,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$25,600</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$348,551</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,930,551</b>	<b>\$(133,864)</b>	<b>\$23,826,197</b>	<b>\$333</b>	<b>\$(4,944,730)</b>	<b>\$28,709</b>	<b>\$(54,081)</b>	<b>\$(800,460)</b>	<b>\$3</b>	<b>\$348,551</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Rescue District Facilities Corporation	Rincon Valley Fire Protection District	Ripon Consolidated Fire Protection District	Riverside County Flood Control and Water Conservation	Riverside County Regional Park and Open Space	Rodeo-Hercules Fire Protection District	Rossmoor Community Services District	Rossmoor Community Services District Public Improvements Financing Financing or Constructing Facilities	Russian River Cemetery District	Sacramento Area Flood Control Agency
	Financing or Constructing Facilities	Fire Protection	Fire Protection	Flood Control and Water Conservation	Recreation and Park	Fire Protection	Recreation and Park	Financing Financing or Constructing Facilities	Cemetery	Flood Control and Water Conservation
<b>Revenues</b>										
Interest Income	\$—	\$9,622	\$10	\$2,000	\$71,577	\$16,434	\$—	\$—	\$398	\$569,453
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	568,727	—	—	—	—	84,235,153
Other Governmental Agencies	—	—	13,072	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	13,850	—	—	541,826
<b>Total Revenues</b>	<b>\$—</b>	<b>\$9,622</b>	<b>\$13,082</b>	<b>\$2,000</b>	<b>\$640,304</b>	<b>\$16,434</b>	<b>\$13,850</b>	<b>\$—</b>	<b>\$398</b>	<b>\$85,346,432</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$413,000	\$—	\$—	\$—	\$238,267	\$—	\$—
Other Expenditures	—	—	15,158	—	—	12,972	—	37,794	—	95,420,656
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$15,158</b>	<b>\$413,000</b>	<b>\$—</b>	<b>\$12,972</b>	<b>\$—</b>	<b>\$276,061</b>	<b>\$—</b>	<b>\$95,420,656</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$—</b>	<b>\$9,622</b>	<b>\$(2,076)</b>	<b>\$(411,000)</b>	<b>\$640,304</b>	<b>\$3,462</b>	<b>\$13,850</b>	<b>\$(276,061)</b>	<b>\$398</b>	<b>\$(10,074,224)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$2,043,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	405,109	—	—
Other Financing (Uses)	2,043,000	—	—	—	—	—	166,442	—	—	—
Operating Transfers In	—	—	—	600,000	—	—	—	—	—	6,150,023
Operating Transfers Out	—	—	—	—	2,457,998	700,000	—	—	—	43,655
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$600,000</b>	<b>\$(2,457,998)</b>	<b>\$(700,000)</b>	<b>\$(166,442)</b>	<b>\$405,109</b>	<b>\$—</b>	<b>\$6,106,368</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$9,622</b>	<b>\$(2,076)</b>	<b>\$189,000</b>	<b>\$(1,817,694)</b>	<b>\$(696,538)</b>	<b>\$(152,592)</b>	<b>\$129,048</b>	<b>\$398</b>	<b>\$(3,967,856)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Sacramento Metropolitan Fire District	Salida Fire Protection District	San Bernardino Joint Powers Authority	San Diego Regional Building Authority	San Francisco Municipal Railway Improvement Corporation	San Francisquito Creek Joint Powers Authority	San Jacinto Valley Cemetery District	San Joaquin Area Flood Control Agency	San Joaquin County Flood Control and Water Conservation District	San Joaquin County Public Facilities Financing Corporation
	Fire Protection	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Cemetery	Flood Control and Water Conservation	Flood Control and Water Conservation	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$72,255	\$18,329	\$29,188	\$1,102,457	\$543	\$—	\$—	\$69,200	\$—	\$90,959
<b>Intergovernmental</b>										
Federal	885,095	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	563,000	—	2,933	—	—
Other Revenues	—	—	—	—	—	—	(1,021)	2,200	—	—
<b>Total Revenues</b>	<b>\$957,350</b>	<b>\$18,329</b>	<b>\$29,188</b>	<b>\$1,102,457</b>	<b>\$543</b>	<b>\$563,000</b>	<b>\$(1,021)</b>	<b>\$74,333</b>	<b>\$—</b>	<b>\$90,959</b>
<b>Expenditures</b>										
Fixed Assets	\$252,356	\$—	\$—	\$61,467,604	\$—	\$—	\$5,808	\$—	\$—	\$5,233,630
Other Expenditures	6,067	—	3,771	—	1,141,784	439,219	—	2,109,888	—	—
<b>Total Expenditures</b>	<b>\$258,423</b>	<b>\$—</b>	<b>\$3,771</b>	<b>\$61,467,604</b>	<b>\$1,141,784</b>	<b>\$439,219</b>	<b>\$5,808</b>	<b>\$2,109,888</b>	<b>\$—</b>	<b>\$5,233,630</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$698,927</b>	<b>\$18,329</b>	<b>\$25,417</b>	<b>\$(60,365,147)</b>	<b>\$(1,141,241)</b>	<b>\$123,781</b>	<b>\$(6,829)</b>	<b>\$(2,035,555)</b>	<b>\$—</b>	<b>\$(5,142,671)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	44,212	—	—	—	10,200	283,708	100,000	—
Operating Transfers Out	—	586,905	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$(586,905)</b>	<b>\$44,212</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$10,200</b>	<b>\$283,708</b>	<b>\$100,000</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$698,927</b>	<b>\$(568,576)</b>	<b>\$69,629</b>	<b>\$(60,365,147)</b>	<b>\$(1,141,241)</b>	<b>\$123,781</b>	<b>\$3,371</b>	<b>\$(1,751,847)</b>	<b>\$100,000</b>	<b>\$(5,142,671)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	San Jose Financing Authority	San Mateo County Mosquito Abatement District	San Ramon Public Financing Authority	San Ramon Valley Fire Protection	Santa Clara County Vector Control District	Santa Clara Valley Water District	Santa Clarita Public Finance Authority	Santa Cruz Consolidated Emergency Communication Center Governmental Services	Santa Maria Cemetery District	Santa Maria-Bonita Capital Facilities Corporation
	Financing or Constructing Facilities	Pest Control	Financing or Constructing Facilities	Fire Protection	Pest Control	Flood Control and Water Conservation	Financing or Constructing Facilities		Cemetery	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$43,747	\$11,705	\$—	\$—	\$2,985	\$18,576	\$3	\$2,177	\$213	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	181,115	—	—
<b>Total Revenues</b>	<b>\$43,747</b>	<b>\$11,705</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,985</b>	<b>\$18,576</b>	<b>\$3</b>	<b>\$183,292</b>	<b>\$213</b>	<b>\$—</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$159,896	\$—	\$2,154,746	\$—	\$—	\$—	\$117,765	\$43,314	\$—
Other Expenditures	87,125	—	8,735,183	—	—	—	—	(46,937)	22,129	—
<b>Total Expenditures</b>	<b>\$87,125</b>	<b>\$159,896</b>	<b>\$8,735,183</b>	<b>\$2,154,746</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$70,828</b>	<b>\$65,443</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(43,378)</b>	<b>\$(148,191)</b>	<b>\$(8,735,183)</b>	<b>\$(2,154,746)</b>	<b>\$2,985</b>	<b>\$18,576</b>	<b>\$3</b>	<b>\$112,464</b>	<b>\$(65,230)</b>	<b>\$—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	3	—	—	—
Operating Transfers In	—	—	10,052,388	2,392,246	—	—	713,651	—	—	—
Operating Transfers Out	11	384,762	1,317,205	—	—	9,300,427	713,651	—	—	1,705,522
<b>Total Other Financing Sources (Uses)</b>	<b>\$(11)</b>	<b>\$(384,762)</b>	<b>\$8,735,183</b>	<b>\$2,392,246</b>	<b>\$—</b>	<b>\$(9,300,427)</b>	<b>\$(3)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(1,705,522)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(43,389)</b>	<b>\$(532,953)</b>	<b>\$—</b>	<b>\$237,500</b>	<b>\$2,985</b>	<b>\$(9,281,851)</b>	<b>\$—</b>	<b>\$112,464</b>	<b>\$(65,230)</b>	<b>\$(1,705,522)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Santa Ynez Valley Union High School Building Corporation	Saratoga Cemetery District	Saratoga Fire Protection District	Scotts Valley Fire Protection District	Shasta Avenue Maintenance District (San Joaquin)	Shippee French Camp Homesites Maintenance District (San Joaquin)	Sierra City Fire Protection District	Silva Gardens Lighting Maintenance District (San Joaquin)	Sonoma County Public Safety Consortium	South French Camp Maintenance (San Joaquin)
	Financing or Constructing Facilities	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Lighting and Lighting Maintenance
<b>Revenues</b>										
Interest Income	\$—	\$79,112	\$5	\$8,157	\$39	\$8	\$—	\$10	\$34,377	\$15
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	176,000	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	3,248,559	—
Other Revenues	—	310,204	—	—	—	—	67,716	—	—	—
<b>Total Revenues</b>	<b>\$—</b>	<b>\$389,316</b>	<b>\$5</b>	<b>\$8,157</b>	<b>\$39</b>	<b>\$8</b>	<b>\$243,716</b>	<b>\$10</b>	<b>\$3,282,936</b>	<b>\$15</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$91,555	\$—	\$62,283	\$—	\$—	\$317,207	\$—	\$359,573	\$—
Other Expenditures	—	10,469	—	—	—	—	—	—	136,212	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$102,024</b>	<b>\$—</b>	<b>\$62,283</b>	<b>\$—</b>	<b>\$—</b>	<b>\$317,207</b>	<b>\$—</b>	<b>\$495,785</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$—</b>	<b>\$287,292</b>	<b>\$5</b>	<b>\$(54,126)</b>	<b>\$39</b>	<b>\$8</b>	<b>\$(73,491)</b>	<b>\$10</b>	<b>\$2,787,151</b>	<b>\$15</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	2,965	—	—	—	—	—	—	—	—
Operating Transfers Out	1	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(1)</b>	<b>\$2,965</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1)</b>	<b>\$290,257</b>	<b>\$5</b>	<b>\$(54,126)</b>	<b>\$39</b>	<b>\$8</b>	<b>\$(73,491)</b>	<b>\$10</b>	<b>\$2,787,151</b>	<b>\$15</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	South Lake County Fire Protection District	South Tahoe Joint Powers Financing Authority	Southgate Recreation and Park District	Southwest Communities Financing Authority (Animal Shelter)	Southwest Stockton Maintenance District (San Joaquin)	Stockton Maintenance District No. 5 (San Joaquin)	Summer Home Estates Maintenance District (San Joaquin)	Summit Cemetery District	Tahoe-Truckee Unified School District Financing Corporation	Tehachapi Valley Recreation and Park District
	Fire Protection	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Cemetery	Financing or Constructing Facilities	Recreation and Park
<b>Revenues</b>										
Interest Income	\$2,440	\$—	\$50,216	\$6,805	\$—	\$13	\$43	\$3,123	\$—	\$6,166
<b>Intergovernmental</b>										
Federal	—	—	6,082	—	—	—	—	—	—	—
State	—	—	293,616	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	10	—	—	—	—	—	—	34,324
Other Revenues	44,181	—	105,624	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$46,621</b>	<b>\$—</b>	<b>\$455,548</b>	<b>\$6,805</b>	<b>\$—</b>	<b>\$13</b>	<b>\$43</b>	<b>\$3,123</b>	<b>\$—</b>	<b>\$40,490</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$1,547,400	\$—	\$—	\$—	\$—	\$—	\$—	\$35,500
Other Expenditures	—	354,424	—	—	—	—	—	262	—	48,573
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$354,424</b>	<b>\$1,547,400</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$262</b>	<b>\$—</b>	<b>\$84,073</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$46,621</b>	<b>\$(354,424)</b>	<b>\$(1,091,852)</b>	<b>\$6,805</b>	<b>\$—</b>	<b>\$13</b>	<b>\$43</b>	<b>\$2,861</b>	<b>\$—</b>	<b>\$(43,583)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	1,325,751	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	354,424	1,135,649	—	2,000	—	500	191	—	—
Operating Transfers Out	50,486	—	762,655	—	—	—	—	—	1,325,751	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(50,486)</b>	<b>\$354,424</b>	<b>\$372,994</b>	<b>\$—</b>	<b>\$2,000</b>	<b>\$—</b>	<b>\$500</b>	<b>\$191</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,865)</b>	<b>\$—</b>	<b>\$(718,858)</b>	<b>\$6,805</b>	<b>\$2,000</b>	<b>\$13</b>	<b>\$543</b>	<b>\$3,052</b>	<b>\$—</b>	<b>\$(43,583)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Temecula Cemetery District	Tenaja Community Services District	Thousand Oaks Public Financing Authority	Torrance Public Financing Authority	Tracy Fire Protection District	Truckee-Donner Recreation and Park District	Tulare Lake Drainage District (Kings)	Turlock Fire Protection District	Valley Center Cemetery District	Valley-Wide Recreation and Park District
	Cemetery	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Recreation and Park
<b>Revenues</b>										
Interest Income	\$29,101	\$4,836	\$3,943	\$—	\$1,222	\$137,358	\$7,188	\$7,842	\$47	\$34,842
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	232,877	—	—	—	—	33,339	—	—	—
Other Revenues	—	442	—	1,310,240	—	—	—	—	—	657,840
<b>Total Revenues</b>	<b>\$29,101</b>	<b>\$238,155</b>	<b>\$3,943</b>	<b>\$1,310,240</b>	<b>\$1,222</b>	<b>\$137,358</b>	<b>\$40,527</b>	<b>\$7,842</b>	<b>\$47</b>	<b>\$692,682</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$18,208,866	\$—	\$10,347,385	\$—	\$—	\$—	\$674,021
Other Expenditures	—	175,472	—	980,169	—	—	11,909	—	—	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$175,472</b>	<b>\$—</b>	<b>\$19,189,035</b>	<b>\$—</b>	<b>\$10,347,385</b>	<b>\$11,909</b>	<b>\$—</b>	<b>\$—</b>	<b>\$674,021</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$29,101</b>	<b>\$62,683</b>	<b>\$3,943</b>	<b>\$(17,878,795)</b>	<b>\$1,222</b>	<b>\$(10,210,027)</b>	<b>\$28,618</b>	<b>\$7,842</b>	<b>\$47</b>	<b>\$18,661</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$18,880,000	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	26,851	—	—	95,158	—	—	—	—	—
Operating Transfers Out	2,100,625	—	—	1,285,890	—	—	—	468,647	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(2,100,625)</b>	<b>\$26,851</b>	<b>\$—</b>	<b>\$17,594,110</b>	<b>\$95,158</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(468,647)</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,071,524)</b>	<b>\$89,534</b>	<b>\$3,943</b>	<b>\$(284,685)</b>	<b>\$96,380</b>	<b>\$(10,210,027)</b>	<b>\$28,618</b>	<b>\$(460,805)</b>	<b>\$47</b>	<b>\$18,661</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Ventura County Public Facilities Corporation	Ventura County Public Financing Authority	Ventura County Schools Business Services	West Stanislaus Fire Protection District	West Stockton Maintenance District (San Joaquin)	Western Gateway Regional Recreation and Park District	Western Nevada County Fire Agency	Westport Fire Protection District	Woodbridge Lighting District	Yuba Levee Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Governmental Services	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$—	\$67,228	\$591	\$4,220	\$22	\$795	\$158	\$5,421	\$48	\$518,611
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	917	—	—	—	—
Other Revenues	—	—	—	18,700	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$—</b>	<b>\$67,228</b>	<b>\$591</b>	<b>\$22,920</b>	<b>\$22</b>	<b>\$1,712</b>	<b>\$158</b>	<b>\$5,421</b>	<b>\$48</b>	<b>\$518,611</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$73,489,518	\$—	\$—	\$—	\$17,292	\$—	\$—	\$—	\$15,703,892
Other Expenditures	—	627,656	—	—	—	50,000	1,000	—	—	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$74,117,174</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$67,292</b>	<b>\$1,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$15,703,892</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$—</b>	<b>\$(74,049,946)</b>	<b>\$591</b>	<b>\$22,920</b>	<b>\$22</b>	<b>\$(65,580)</b>	<b>\$(842)</b>	<b>\$5,421</b>	<b>\$48</b>	<b>\$(15,185,281)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$93,820,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	2,500	645,656	—	—	—	—	4,000	—
Operating Transfers Out	636,506	9,534,234	—	239,021	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(636,506)</b>	<b>\$84,285,766</b>	<b>\$2,500</b>	<b>\$406,635</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,000</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(636,506)</b>	<b>\$10,235,820</b>	<b>\$3,091</b>	<b>\$429,555</b>	<b>\$22</b>	<b>\$(65,580)</b>	<b>\$(842)</b>	<b>\$5,421</b>	<b>\$4,048</b>	<b>\$(15,185,281)</b>

Table 12. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Yucca Valley Fire Protection District Fire Protection	State Total
		—
<b>Revenues</b>		
Interest Income	\$89,896	\$10,005,265
<b>Intergovernmental</b>		
Federal	—	1,122,216
State	—	128,828,335
Other Governmental Agencies	—	11,902,903
Other Revenues	17	21,937,186
<b>Total Revenues</b>	<b>\$89,913</b>	<b>\$173,795,905</b>
<b>Expenditures</b>		
Fixed Assets	\$440,007	\$395,361,667
Other Expenditures	233,043	166,097,872
<b>Total Expenditures</b>	<b>\$673,050</b>	<b>\$561,459,539</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(583,137)</b>	<b>\$(387,663,634)</b>
<b>Financing Sources (Uses)</b>		
Proceeds of Long-Term Debt	\$—	\$232,858,143
Inception of Lease Purchase Agreements	—	—
Other Financing Sources	—	7,478,579
Other Financing (Uses)	—	10,289,199
Operating Transfers In	54,500	58,592,674
Operating Transfers Out	80,000	47,995,020
<b>Total Other Financing Sources (Uses)</b>	<b>\$(25,500)</b>	<b>\$240,645,177</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(608,637)</b>	<b>\$(147,018,457)</b>

**Table 13. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Long-Term Debt - Summary by Type of Debt and Activity**

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>General Obligation Bonds</b>						
Drainage and Drainage Maintenance	\$ 4,608,000	\$ 4,608,000	\$ 510,285	\$ 1,355,775	\$ —	\$ —
Financing or Constructing Facilities	554,000,000	143,083,054	—	143,083,054	—	—
Fire Protection	8,718,737	8,718,737	472,071	7,079,040	—	—
Flood Control and Water Conservation	46,830,000	46,830,000	3,265,666	29,698,667	—	—
Hospital Enterprise	1,477,406,532	1,341,196,532	17,989,623	1,242,852,254	—	—
Library Services	14,230,000	14,230,000	850,000	7,415,000	—	—
Recreation and Park	181,010,555	181,010,555	19,246,195	141,857,755	—	—
Transit Enterprise	720,190,000	720,190,000	26,460,000	612,840,000	—	—
Waste Disposal Enterprise	1,450,889,129	638,190,729	14,751,337	377,489,972	—	—
Water Enterprise	2,979,482,717	2,445,922,844	158,737,087	687,527,046	—	—
<b>Total General Obligation Bonds</b>	<b>7,437,365,670</b>	<b>5,543,980,451</b>	<b>242,282,264</b>	<b>3,251,198,563</b>	<b>—</b>	<b>—</b>
<b>Revenue Bonds</b>						
Airport Enterprise	483,069,924	483,069,924	8,875,000	435,019,924	—	—
Cemetery	640,000	640,000	15,000	535,000	—	—
Electric Enterprise	19,425,399,036	19,308,645,036	1,659,710,363	9,993,829,510	—	—
Financing or Constructing Facilities	24,644,157,357	23,701,567,952	1,519,489,474	15,651,979,506	—	—
Fire Protection	38,065,000	38,065,000	7,617,462	7,020,000	—	—
Flood Control and Water Conservation	399,004,240	399,004,240	3,602,489	258,975,477	—	—
Governmental Services	64,715,000	64,715,000	20,658,058	19,234,969	—	—
Harbor and Port Enterprise	151,110,000	151,110,000	3,629,862	126,659,343	—	—
Hospital Enterprise	1,056,320,072	1,056,070,072	103,279,513	753,074,761	—	—
Land Reclamation and Levee Maintenance	16,115,000	16,115,000	—	16,115,000	—	—
Parking	60,625,435	60,625,435	3,420,000	43,199,382	—	—
Recreation and Park	496,130,000	496,130,000	52,525,000	390,110,000	—	—
Streets and Roads - Construction and Maintenance	31,260,000	31,260,000	345,000	18,495,000	—	—
Transit Enterprise	6,918,998,430	6,750,413,430	938,100,000	4,394,065,000	—	—
Waste Disposal Enterprise	5,522,909,963	5,297,524,449	181,864,653	3,719,261,146	—	—
Water Enterprise	18,938,751,234	14,064,136,108	739,897,341	10,836,789,303	—	—
<b>Total Revenue Bonds</b>	<b>78,247,270,691</b>	<b>71,919,091,646</b>	<b>5,243,029,215</b>	<b>46,664,363,321</b>	<b>—</b>	<b>—</b>
<b>Certificates of Participation</b>						
Air Pollution Control	10,715,000	10,715,000	475,000	6,885,000	—	—
Cemetery	1,740,000	1,740,000	75,000	1,170,000	—	—
Electric Enterprise	1,053,019,992	1,053,019,992	42,272,867	862,623,998	—	—
Financing or Constructing Facilities	12,839,779,295	12,783,371,051	1,397,423,006	7,454,261,048	—	—
Fire Protection	41,966,714	41,966,714	3,899,488	30,870,346	—	—
Flood Control and Water Conservation	235,485,000	235,485,000	10,730,000	172,205,000	—	—
Harbor and Port Enterprise	12,477,200	12,477,200	444,300	11,260,437	—	—
Hospital Enterprise	485,000,000	485,000,000	3,795,000	471,586,186	—	—
Pest Control	16,535,000	16,535,000	750,000	12,700,000	—	—
Recreation and Park	83,232,436	83,232,436	2,230,703	68,218,077	—	—
Transit Enterprise	328,535,000	328,535,000	19,775,000	125,600,000	—	—
Waste Disposal Enterprise	3,207,660,105	3,207,080,423	256,430,252	2,470,383,954	—	—
Water Enterprise	6,578,150,035	6,506,694,865	556,965,734	4,882,600,609	—	—
<b>Total Certificates of Participation</b>	<b>24,894,295,777</b>	<b>24,765,852,681</b>	<b>2,295,266,350</b>	<b>16,570,364,655</b>	<b>—</b>	<b>—</b>

Table 13. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
Long-Term Debt - Summary by Type of Debt and Activity

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>Other Long-Term Indebtedness</b>						
Air Pollution Control	\$ 174,361,368	\$ 174,361,368	\$ 9,683,373	\$ 80,359,414	\$ —	\$ —
Airport Enterprise	257,996,648	172,426,648	274,472	169,770,760	—	—
Ambulance Service	1,856,253	1,856,253	367,604	647,586	—	—
Animal Control	1,020,693	1,020,693	96,834	616,948	—	—
Cemetary	5,864,948	5,864,948	299,164	5,953,793	—	—
Drainage and Drainage Maintenance	20,443,378	17,736,404	230,183	10,177,979	—	—
Electric Enterprise	298,632,942	298,632,942	29,764,494	85,897,859	—	—
Financing or Constructing Facilities	2,923,527,805	2,072,376,584	398,950,580	1,367,990,608	—	—
Fire Protection	456,495,407	451,024,795	24,481,882	348,208,088	—	—
Flood Control and Water Conservation	137,492,151	135,474,586	11,784,684	93,848,721	—	—
Governmental Services	91,426,605	90,426,605	5,463,366	36,336,465	—	—
Harbor and Port Enterprise	74,831,370	74,831,370	2,756,068	61,755,632	—	—
Health	56,858,818	56,712,835	287,621	54,411,587	—	—
Hospital Enterprise	220,124,861	219,898,021	32,650,938	111,421,956	—	—
Land Reclamation and Levee Maintenance	4,138,914	4,138,914	133,202	3,866,378	—	—
Library Services	9,341,178	9,341,178	321,515	5,752,612	—	—
Lighting and Lighting Maintenance	203,100	203,100	8,234	134,938	—	—
Local and Regional Planning or Development	299,250,515	298,950,515	4,279,506	200,691,412	—	—
Memorial	475,000	475,000	38,955	342,268	—	—
Parking	225,000	225,000	23,494	184,006	—	—
Pest Control	9,000,000	3,553,300	321,973	2,255,721	—	—
Police Protection and Personal Safety	4,308,000	4,308,000	777,180	2,870,890	—	—
Recreation and Park	79,364,968	79,320,298	5,605,330	55,095,646	—	—
Resource Conservation	477,761	477,761	29,933	390,660	—	—
Self Insurance	15,251,912	15,251,912	596,712	11,960,284	—	—
Streets and Roads - Construction and Maintenance	4,905,771	4,812,163	508,079	2,233,189	—	—
Transit Enterprise	2,719,333,307	2,702,182,876	358,893,953	1,420,575,602	—	—
Waste Disposal Enterprise	641,642,698	580,974,218	99,549,230	401,936,398	—	—
Water Enterprise	2,039,932,425	1,954,128,366	113,537,469	1,545,966,393	—	—
<b>Total Other Long-Term Indebtedness</b>	<b>10,548,783,796</b>	<b>9,430,986,653</b>	<b>1,101,716,028</b>	<b>6,081,653,793</b>	<b>—</b>	<b>—</b>
<b>State of California</b>						
Airport Enterprise	—	—	—	—	139,993	—
Drainage and Drainage Maintenance	—	—	—	—	274,710	—
Fire Protection	—	—	—	—	207,893	—
Flood Control and Water Conservation	—	—	—	—	45,467,418	—
Harbor and Port Enterprise	—	—	—	—	26,106,968	—
Recreation and Park	—	—	—	—	1,811,482	—
Waste Disposal Enterprise	—	—	—	—	894,568,850	—
Water Enterprise	—	—	—	—	540,600,318	—
<b>Total State of California</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,509,177,632</b>	<b>—</b>
<b>United States</b>						
Fire Protection	—	—	—	—	539,610	—
Flood Control and Water Conservation	—	—	—	—	226,055,282	—
Health	—	—	—	—	2,937,000	—

Table 13. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - Summary by Type of Debt and Activity

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>United States</b>						
Hospital Enterprise	\$ —	\$ —	\$ —	\$ —	\$ 1,492,300	\$ —
Land Reclamation and Levee Maintenance	—	—	—	—	28,763	—
Recreation and Park	—	—	—	—	1,469,500	—
Waste Disposal Enterprise	—	—	—	—	109,551,162	—
Water Enterprise	—	—	—	—	171,268,683	—
<b>Total United States</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>513,342,300</b>	<b>—</b>
<b>Time Warrants</b>						
Drainage and Drainage Maintenance	—	—	89,300	208,700	—	—
Fire Protection	—	—	14,150	206,478	—	—
Flood Control and Water Conservation	—	—	2,564,843	—	—	—
Land Reclamation and Levee Maintenance	—	—	9,815,798	4,964,414	—	—
Resource Conservation	—	—	1,050,082	364,996	—	—
Waste Disposal Enterprise	—	—	—	15,483,519	—	—
Water Enterprise	—	—	330,550,113	338,589,640	—	—
<b>Total Time Warrants</b>	<b>—</b>	<b>—</b>	<b>344,084,286</b>	<b>359,817,747</b>	<b>—</b>	<b>—</b>
<b>Lease Obligations</b>						
Ambulance Service	—	—	—	—	—	77,919
Electric Enterprise	—	—	—	—	—	10,827,000
Fire Protection	—	—	—	—	—	4,827,034
Governmental Services	—	—	—	—	—	1,334
Hospital Enterprise	—	—	—	—	—	(31,356)
Police Protection and Personal Safety	—	—	—	—	—	5,926,139
Recreation and Park	—	—	—	—	—	36,439
Waste Disposal Enterprise	—	—	—	—	—	20,527
Water Enterprise	—	—	—	—	—	1,571,066
<b>Total Lease Obligations</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>23,256,102</b>
<b>Special Assessment Acts</b>						
<b>1911 Act Bonds</b>						
Financing or Constructing Facilities	—	—	1,741,851	26,845,000	—	—
Waste Disposal Enterprise	—	—	10,500	616,066	—	—
Water Enterprise	—	—	40,024	437,340	—	—
<b>Total 1911 Act Bonds</b>	<b>—</b>	<b>—</b>	<b>1,792,375</b>	<b>27,898,406</b>	<b>—</b>	<b>—</b>
<b>1915 Act Bonds</b>						
Financing or Constructing Facilities	—	—	23,022,500	60,751,000	—	—
Flood Control and Water Conservation	—	—	2,730,000	16,200,000	—	—
Local and Regional Planning or Development	—	—	—	2,860,000	—	—
Recreation and Park	—	—	1,357,314	33,594,103	—	—
Streets and Roads - Construction and Maintenance	—	—	111,000	1,279,000	—	—
Waste Disposal Enterprise	—	—	2,074,815	19,847,252	—	—
Water Enterprise	—	—	3,936,126	96,870,960	—	—
<b>Total 1915 Act Bonds</b>	<b>—</b>	<b>—</b>	<b>33,231,755</b>	<b>231,402,315</b>	<b>—</b>	<b>—</b>
<b>Mark-Roos</b>						

Table 13. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - Summary by Type of Debt and Activity

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>Mark-Roos</b>						
Financing or Constructing Facilities	\$ —	\$ —	\$ 4,075,000	\$ 130,765,000	\$ —	\$ —
Library Services	—	—	290,000	640,000	—	—
Water Enterprise	—	—	162,100	7,486,850	—	—
<b>Total Mark-Roos</b>	<b>—</b>	<b>—</b>	<b>4,527,100</b>	<b>138,891,850</b>	<b>—</b>	<b>—</b>
<b>Mello-Roos</b>						
Financing or Constructing Facilities	—	—	4,305,000	91,975,000	—	—
Fire Protection	—	—	45,000	2,030,000	—	—
Land Reclamation and Levee Maintenance	—	—	170,000	30,579,283	—	—
Police Protection and Personal Safety	—	—	—	20,000,000	—	—
Recreation and Park	—	—	244,000	6,458,000	—	—
Waste Disposal Enterprise	—	—	55,000	5,455,000	—	—
Water Enterprise	—	—	218,726	1,094,789	—	—
<b>Total Mello-Roos</b>	<b>—</b>	<b>—</b>	<b>5,037,726</b>	<b>157,592,072</b>	<b>—</b>	<b>—</b>
<b>Other</b>						
Financing or Constructing Facilities	—	—	1,275,000	48,225,000	—	—
Flood Control and Water Conservation	—	—	1,405,000	2,315,000	—	—
Library Services	—	—	40,000	1,240,000	—	—
Waste Disposal Enterprise	—	—	2,905,000	135,250,000	—	—
Water Enterprise	—	—	1,135,375	60,023,695	—	—
<b>Total Other</b>	<b>—</b>	<b>—</b>	<b>6,760,375</b>	<b>247,053,695</b>	<b>—</b>	<b>—</b>
<b>State Totals:</b>	<b>\$ 121,127,715,934</b>	<b>\$ 111,659,911,431</b>	<b>\$ 9,277,727,474</b>	<b>\$ 73,730,236,417</b>	<b>\$ 2,022,519,932</b>	<b>\$ 23,256,102</b>

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
4-M Water District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1978	2009	\$ 698,647	\$ 698,647	\$ —	\$ 76,595	\$ —	\$ —
Adelanto Public Utility Authority									
Revenue Bonds									
Refund 2008 Revenue Bonds	Water Enterprise	2009	2039	76,825,000	76,825,000	—	76,825,000	—	—
Refunding Issue/Capital Improv	Waste Disposal Enterprise	2007	2034	70,635,000	70,635,000	—	—	—	—
Agoura Hills Financing Authority									
Revenue Bonds									
Reyes Adobe Interchange	Financing or Constructing Facilities	2007	2042	12,060,000	12,060,000	175,000	11,490,000	—	—
Reyes Adobe Interchange	Streets and Roads - Construction and Maintenance	2007	2042	12,060,000	12,060,000	—	—	—	—
Alameda - Contra Costa Transit Financing Corporation									
Certificates of Participation									
Land Purchase	Financing or Constructing Facilities	2009	2034	15,000,000	15,000,000	—	15,000,000	—	—
Office Building Acquisition	Financing or Constructing Facilities	2001	2018	16,860,000	16,860,000	1,290,000	14,320,000	—	—
Purchase of Software	Financing or Constructing Facilities	2008	2018	13,500,000	13,500,000	1,140,000	11,015,000	—	—
Alameda County Fire Department									
Other Long-Term Indebtedness									
Lease Purchase- Heart Monitors	Fire Protection	2007	2012	697,423	697,423	139,485	313,839	—	—
Lease Purchase of 2 Fire Truck	Fire Protection	2005	2010	801,416	801,416	130,010	—	—	—
Alameda County Medical Center									
Other Long-Term Indebtedness									
Capital Lease	Hospital Enterprise	2004	2010	13,018,000	13,018,000	813,699	5,666,979	—	—
Alameda County Mosquito Abatement District									
Other Long-Term Indebtedness									
Building Loan	Pest Control	2005	2015	1,000,000	1,000,000	211,621	108,725	—	—
Alameda County Public Facilities Corporation									
Certificates of Participation									
Capital Project	Financing or Constructing Facilities	1989	2019	28,093,082	28,093,082	2,615,000	17,141,352	—	—
Refunding of Debt	Financing or Constructing Facilities	2007	2021	37,010,000	37,010,000	2,415,000	30,295,000	—	—
Refunding of Debt	Financing or Constructing Facilities	2001	2021	148,455,000	148,455,000	14,360,000	112,785,000	—	—
Alameda County Water District									
Revenue Bonds									
Defeasance Bonds 1992 and 1995	Water Enterprise	1998	2020	46,650,000	46,650,000	29,340,000	—	—	—
Defeasance Bonds-1998	Water Enterprise	2009	2020	26,340,000	26,340,000	2,465,000	23,875,000	—	—
Certificates of Participation									
Construct Desalination Plant	Water Enterprise	2003	2028	25,000,000	25,000,000	—	25,000,000	—	—
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Alameda County Water District — (continued) Water Treatment Plant	Water Enterprise	1992	2011	\$ 1,000,000	\$ 1,000,000	\$ —	\$ 58,800	\$ —	\$ —
Alameda Sewer Improvement Financing Corporation Certificates of Participation Improve City Sewer System	Financing or Constructing Facilities	1995	2018	5,850,000	5,850,000	275,000	2,755,000	—	—
Alameda-Contra Costa Transit District Certificates of Participation Building Improvement	Transit Enterprise	2001	2018	23,800,000	23,800,000	1,290,000	14,320,000	—	—
FHR Software	Transit Enterprise	2008	2017	13,500,000	13,500,000	1,345,000	10,810,000	—	—
Land Purchase	Transit Enterprise	2009	2034	15,000,000	15,000,000	—	15,000,000	—	—
Alderpoint County Water District State Of California	Water Enterprise	—	—	—	—	—	—	23,807	—
Alhambra Capital Improvement Corporation Certificates of Participation Capital Improvements	Financing or Constructing Facilities	2005	2014	6,410,000	6,410,000	685,000	3,805,000	—	—
Construct Police Facility	Financing or Constructing Facilities	1992	2023	27,000,000	27,000,000	825,000	19,130,000	—	—
Alhambra Golf Course Clubhouse Corporation Certificates of Participation Construction of Clubhouse	Financing or Constructing Facilities	1984	2010	5,000,000	5,000,000	500,000	—	—	—
Alleghany County Water District United States	Water Enterprise	—	—	—	—	—	—	41,727	—
Allensworth Community Services District Revenue Bonds Water System Improvements	Water Enterprise	1998	2038	129,540	129,540	1,768	97,308	—	—
Alpaugh Joint Powers Authority Revenue Bonds Water Treatment Facility	Water Enterprise	2004	2045	483,250	483,250	—	—	—	—
Alpine Fire Protection District Other Long-Term Indebtedness Building Purchase	Fire Protection	2003	2012	3,000,000	3,000,000	257,032	1,126,814	—	—
Alpine Springs County Water District Other Long-Term Indebtedness To Repay Construction of Wells	Water Enterprise	1992	2018	309,957	309,957	10,439	104,752	—	—
Alta Cemetery District Other Long-Term Indebtedness Development Of Land	Cemetery	2007	2018	450,000	450,000	39,717	336,170	—	—
Alta Irrigation District Other Long-Term Indebtedness Water Utility	Water Enterprise	2002	2010	695,585	695,585	41,319	247,965	—	—
Water Utility	Water Enterprise	2001	2007	160,303	160,303	45,663	48,304	—	—
Altaville-Melones Fire Protection District Other Long-Term Indebtedness New Fire Engine	Fire Protection	2007	2010	60,000	60,000	19,986	20,935	—	—
Amador Water Agency									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Amador Water Agency — (continued)									
Certificates of Participation									
Water Facilities	Water Enterprise	2006	2036	\$ 23,240,000	\$ 23,240,000	\$ 470,000	\$ 22,495,000	\$ —	\$ —
Other Long-Term Indebtedness									
Relocation of facilities	Water Enterprise	1992	1992	445,828	445,828	—	445,828	—	—
Water Facilities	Water Enterprise	2006	2009	600,000	600,000	105,141	—	—	—
Water Facilities	Water Enterprise	1986	2015	623,311	623,311	27,848	201,667	—	—
Water Facilities	Water Enterprise	1979	2010	1,065,646	1,065,646	52,785	—	—	—
United States									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	10,616,680	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	1,861,848	—
Anaheim Community Center Authority									
Certificates of Participation									
Betterment 3 and 4	Financing or Constructing Facilities	1992	2023	92,777,000	92,777,000	—	38,000,000	—	—
Anaheim Public Financing Authority									
Revenue Bonds									
1998 Capital Imp. Electric	Financing or Constructing Facilities	1998	2028	65,000,000	65,000,000	1,605,000	3,455,000	—	—
1999 Capital Imp. Electric	Financing or Constructing Facilities	1999	2027	45,000,000	45,000,000	1,245,000	38,235,000	—	—
2002 Capital Imp. Electric	Financing or Constructing Facilities	2002	2032	178,705,000	178,705,000	3,545,000	171,710,000	—	—
2003 Capital Imp. Electric	Financing or Constructing Facilities	2003	2023	60,415,000	60,415,000	6,295,000	41,850,000	—	—
2007 Capital Imp. Electric	Financing or Constructing Facilities	2007	2038	206,035,000	206,035,000	995,000	203,160,000	—	—
2007 Capital Imp. Sewer	Financing or Constructing Facilities	2007	2039	47,710,000	47,710,000	775,000	46,935,000	—	—
2009 Electric Capital Imp	Financing or Constructing Facilities	2009	2040	70,000,000	70,000,000	—	70,000,000	—	—
2009 Refunding Project	Financing or Constructing Facilities	2009	2020	51,820,000	51,820,000	3,510,000	48,310,000	—	—
2009 Water Capital Imp	Financing or Constructing Facilities	2009	2039	48,580,000	48,580,000	—	48,580,000	—	—
Anaheim Resort Area Imp	Financing or Constructing Facilities	1997	2037	510,427,465	510,427,465	7,340,000	229,927,465	—	—
Capital Improvements	Financing or Constructing Facilities	2004	2035	131,265,000	131,265,000	2,310,000	118,955,000	—	—
Refinancing COP	Financing or Constructing Facilities	2003	2024	26,260,000	26,260,000	3,340,000	16,305,000	—	—
Refinancing Revenue Bonds	Financing or Constructing Facilities	2007	2037	256,320,000	256,320,000	—	256,320,000	—	—
Refunding Partial Refunding	Financing or Constructing Facilities	2004	2017	12,105,000	12,105,000	1,490,000	4,430,000	—	—
Anaheim Public Improvement Corporation									
Certificates of Participation									
Arena Area Land	Financing or Constructing Facilities	1993	2019	21,210,000	21,210,000	850,000	12,990,000	—	—
Anderson Fire Protection District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Anderson Fire Protection District — (continued) Fire Engine	Fire Protection	2006	2012	\$ 325,679	\$ 325,679	\$ —	\$ 121,311	\$ —	\$ —
Anderson Valley Community Services District Other Long-Term Indebtedness Fire House Construction	Fire Protection	2001	2014	332,741	332,741	33,821	145,598	—	—
Angiola Water District Other Long-Term Indebtedness Vehicle Purchase	Water Enterprise	2008	2011	38,000	38,000	11,985	22,227	—	—
Vehicle Purchased	Water Enterprise	2009	2012	36,971	36,971	6,473	30,498	—	—
Vehicle Purchased	Water Enterprise	2006	2010	68,799	68,799	9,000	5,730	—	—
Well Development	Water Enterprise	2007	2027	4,926,561	4,926,561	156,273	4,621,473	—	—
Antelope Fire Protection District Lease Obligations	Fire Protection	—	—	—	—	—	—	—	143,700
Antelope Valley Hospital District Revenue Bonds Construction	Hospital Enterprise	2002	2017	55,000,000	55,000,000	—	55,000,000	—	—
Hospital Expension	Hospital Enterprise	1998	2027	69,905,000	69,905,000	3,060,000	48,510,000	—	—
Other Long-Term Indebtedness General Expenses	Hospital Enterprise	2009	2014	1,465,043	1,465,043	176,938	1,288,105	—	—
General Expenses	Hospital Enterprise	2000	2008	27,781,917	27,781,917	2,961,690	9,595,864	—	—
Antelope Valley Resource Conservation District Time Warrants	Resource Conservation	—	—	—	—	5,382	23,166	—	—
Antelope Valley-East Kern Water Agency Certificates of Participation General Improvements	Water Enterprise	2007	2037	75,000,000	75,000,000	1,360,000	71,075,000	—	—
General Improvements - 1	Water Enterprise	2008	2037	45,000,000	45,000,000	—	45,000,000	—	—
General Improvements - 2	Water Enterprise	2008	2038	39,150,000	39,150,000	1,580,000	36,080,000	—	—
Aptos-La Selva Fire Protection Services Other Long-Term Indebtedness Lease Agreement	Fire Protection	2004	2014	425,000	425,000	44,791	185,230	—	—
Lease Option Financing	Fire Protection	2005	2009	375,000	375,000	80,921	—	—	—
Lease Purchase	Fire Protection	2003	2012	425,000	425,000	43,068	150,382	—	—
Arbuckle Public Utility District Other Long-Term Indebtedness Sewer Cleaner	Waste Disposal Enterprise	2006	2011	36,096	36,096	7,668	8,180	—	—
Arcade Creek Recreation and Park District Certificates of Participation Improvements	Recreation and Park	1989	2009	270,000	270,000	30,000	—	—	—
Other Long-Term Indebtedness Equipment Lease	Recreation and Park	2008	2011	12,303	12,303	3,985	5,833	—	—
Arcata Fire Protection District Other Long-Term Indebtedness Fire Protection	Fire Protection	1999	2010	256,771	256,771	16,474	27,967	—	—
GASB 45 OPEB	Fire Protection	2009	2020	345,833	345,833	—	345,833	—	—
Purchase 3 New Fire Engines	Fire Protection	2007	2014	967,576	967,576	133,058	598,687	—	—
Purchase of New Fire Engine	Fire Protection	2003	2013	652,512	652,512	69,614	143,418	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Arcata Fire Protection District — (continued)									
Purchase of new misc equipment	Fire Protection	2007	2014	\$ 150,000	\$ 150,000	\$ 113,190	\$ —	\$ —	\$ —
Arden Manor Recreation and Park District									
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	2000	2010	350,000	350,000	25,402	151,726	—	—
Tractor Lease	Recreation and Park	2008	2013	24,610	24,610	5,203	9,464	—	—
Lease Obligations	Recreation and Park	—	—	—	—	—	—	—	9,464
Armona Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	1,823,849	—
Aromas County Water District									
General Obligation Bonds									
Water Improvements	Water Enterprise	1961	2012	200,000	200,000	2,500	2,500	—	—
Other Long-Term Indebtedness									
Capital Improvement	Water Enterprise	2006	2026	996,725	996,725	27,010	849,709	—	—
Arrowbear Park County Water District									
Certificates of Participation									
To Refund Debt	Water Enterprise	1999	2009	995,000	995,000	115,000	—	—	—
Other Long-Term Indebtedness									
Joint Use Facility	Waste Disposal Enterprise	2002	2017	368,646	368,646	32,087	272,728	—	—
Artois Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	137,910	—
Arvin Community Services District									
Other Long-Term Indebtedness									
Facilities	Water Enterprise	2002	2012	150,000	150,000	17,223	21,345	—	—
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	10,375	103,695	—	—
Arvin-Edison Water Storage District									
Other Long-Term Indebtedness									
Construction Funding	Water Enterprise	2008	2027	7,500,000	7,500,000	253,998	7,002,536	—	—
Project Funding	Water Enterprise	2001	2009	486,864	486,864	53,671	—	—	—
Project Funding	Water Enterprise	2006	2025	10,000,000	10,000,000	350,894	8,676,724	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,175,589	—
Atascadero Unified School District Educational Facilities Corporation									
Certificates of Participation									
Construction of Facilities	Financing or Constructing Facilities	2003	2013	11,340,000	11,340,000	1,350,000	2,975,000	—	—
School Construction Financing	Financing or Constructing Facilities	1996	2011	10,770,000	10,770,000	1,095,000	3,635,000	—	—
Atwater Public Financing Authority									
Revenue Bonds									
Refunding and capital	Financing or Constructing Facilities	2008	2038	20,020,000	20,020,000	—	20,020,000	—	—
Sewer, Water and Equipment	Financing or Constructing Facilities	2003	2028	10,100,000	10,100,000	20,000	240,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Auburn Recreation and Park District Certificates of Participation Gym Construction	Recreation and Park	1996	2014	\$ 1,500,000	\$ 1,500,000	\$ 90,000	\$ 545,000	\$ —	\$ —
Auburn Valley Community Services District Revenue Bonds Refunding of Prior Issue	Waste Disposal Enterprise	2003	2021	3,985,000	3,985,000	200,000	3,025,000	—	—
Avenal Public Financing Authority Revenue Bonds Refinancing	Financing or Constructing Facilities	2005	2037	9,660,000	9,660,000	250,000	8,710,000	—	—
Azusa Public Financing Authority Revenue Bonds Finance Water System Improvment	Financing or Constructing Facilities	2006	2039	55,000,000	54,850,000	280,000	54,570,000	—	—
Certificates of Participation Refund 1990 City Lease Loan	Financing or Constructing Facilities	1994	2020	8,750,000	8,585,000	105,000	1,925,000	—	—
Refund 1994 City CIP COPs	Financing or Constructing Facilities	2003	2020	5,200,000	4,825,000	215,000	3,480,000	—	—
Bald Mountain Fire Protection District Other Long-Term Indebtedness New water tanker	Fire Protection	2007	2014	81,106	81,106	34,119	20,515	—	—
Baldwin Park Financing Authority Revenue Bonds Refund 1990 Series A and B	Financing or Constructing Facilities	1998	2021	9,445,000	9,445,000	445,000	5,830,000	—	—
Refund 1990 series B	Financing or Constructing Facilities	2003	2021	6,265,000	6,265,000	295,000	4,705,000	—	—
Refunding Loan	Financing or Constructing Facilities	1990	2021	20,680,000	20,680,000	235,000	4,325,000	—	—
Certificates of Participation Energy Conservation/Retrofit	Financing or Constructing Facilities	2001	2011	1,000,000	1,000,000	120,000	125,000	—	—
Refunding 2004 COP	Financing or Constructing Facilities	2004	2034	10,840,000	10,840,000	215,000	9,740,000	—	—
Street Improvements	Financing or Constructing Facilities	2008	2017	3,022,000	3,022,000	279,000	2,743,000	—	—
Bard Water District Certificates of Participation Canal Lining	Water Enterprise	2004	2024	1,735,000	1,735,000	65,000	1,365,000	—	—
Barstow Fire Protection District Other Long-Term Indebtedness Equipment	Fire Protection	2006	2011	376,690	376,690	78,231	81,360	—	—
State Of California	Fire Protection	—	—	—	—	—	—	7,460	—
Beach Cities Health District Other Long-Term Indebtedness Finance Parking Structure	Hospital Enterprise	2003	2025	7,509,201	7,509,201	218,985	6,189,621	—	—
Bear Valley Community Healthcare District Other Long-Term Indebtedness Mortgage	Hospital Enterprise	2007	2024	658,254	658,254	22,402	639,559	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Bear Valley Community Services District Improvement District #2 General Obligation Bonds	Water System Improvements	2002	2027	\$ 4,530,000	\$ 4,530,000	\$ 280,000	\$ 2,700,000	\$ —	\$ —
Other Long-Term Indebtedness	Infrastructure Improvements	2005	2030	624,244	624,244	16,541	547,938	—	—
Water System Improvements	Water Enterprise	2005	2030	2,964,600	2,823,597	79,130	2,621,291	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	651,585	—
Bear Valley Water District	Other Long-Term Indebtedness								
Line of credit	Waste Disposal Enterprise	2007	2009	735,000	718,602	66,454	652,148	—	—
Beaumont Cherry Valley Recreation and Park District	Other Long-Term Indebtedness								
Purchase of Vehicle	Recreation and Park	2010	2015	43,294	43,294	8,377	34,917	—	—
Beckworth County Service Area General Obligation Bonds	Waste Disposal	1971	2005	50,000	50,000	2,000	6,000	—	—
Bell Gardens Financing Authority Revenue Bonds	Pay for Redevelopment Activities	2003	2029	17,705,000	17,705,000	595,000	14,480,000	—	—
Pay for Redevelopment Activity	Financing or Constructing Facilities	2005	2029	4,775,000	4,775,000	125,000	4,430,000	—	—
Refunding	Water Enterprise	2004	2024	5,240,000	5,240,000	205,000	4,220,000	—	—
Certificates of Participation	Public Infrastructure Improvment	2006	2036	3,780,000	3,780,000	75,000	3,590,000	—	—
Bella Vista Water District	Other Long-Term Indebtedness								
Defeasance COPs	Water Enterprise	1996	2016	4,255,000	4,255,000	260,658	1,929,835	—	—
Special Assessment Act	Water Enterprise	—	—	—	—	—	65,307	—	—
1911 Act Bonds	Water Enterprise	—	—	—	—	3,000	169,163	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	—	—	557,656	—
United States	Water Enterprise	—	—	—	—	—	—	9,561,956	—
State Of California	Water Enterprise	—	—	—	—	—	—	—	—
Bellflower Financing Authority Municipal Water System Service Area Certificates of Participation	Water System Improvements	2008	2039	8,230,000	8,230,000	—	—	—	—
Water System Improvements	Financing or Constructing Facilities	2008	2039	8,230,000	8,230,000	—	8,230,000	—	—
Bellflower Public Facilities Corporation Certificates of Participation	Civic Center and Park	1999	2020	6,360,000	6,360,000	280,000	3,655,000	—	—
Belmont-San Carlos Fire Department Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Belmont-San Carlos Fire Department — (continued)									
Purchase Fire Trucks	Fire Protection	2002	2012	\$ 599,688	\$ 599,688	\$ 65,730	\$ 139,449	\$ —	\$ —
Purchase Fire Trucks - 2052	Fire Protection	2009	2018	269,240	269,240	22,484	235,872	—	—
Purchase Fire Trucks - 2053	Fire Protection	2009	2018	513,002	513,002	43,207	448,849	—	—
Belridge Water Storage District									
Revenue Bonds									
Refund Bonds	Water Enterprise	1997	2012	1,400,000	1,400,000	435,000	—	—	—
General Obligation Bonds									
Surface Irrigation 1972	Water Enterprise	1972	2012	2,700,000	2,700,000	175,000	525,000	—	—
Other Long-Term Indebtedness									
Surface Irrigation	Water Enterprise	2004	2024	725,000	724,628	46,965	359,795	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,570,581	—
Belvedere-Tiburon Library Agency									
Special Assessment Act									
Other	Library Services	—	—	—	—	40,000	1,240,000	—	—
Ben Lomond Fire Protection District									
Other Long-Term Indebtedness									
Enlarge fire station	Fire Protection	2009	2019	575,000	575,000	49,647	525,353	—	—
Bennett Valley Fire Protection									
Other Long-Term Indebtedness									
Consolidation of debt	Fire Protection	2007	2017	450,345	450,345	34,283	281,800	—	—
Type 1 Fire Engine	Fire Protection	2008	2018	235,000	235,000	55,222	179,778	—	—
Berkeley Joint Powers Financing Authority									
Revenue Bonds									
Acquisition of Theater/Park	Financing or Constructing Facilities	1999	2029	9,125,000	9,125,000	215,000	7,460,000	—	—
New Parking Facilities	Financing or Constructing Facilities	2006	2022	5,620,000	5,620,000	275,000	4,235,000	—	—
Certificates of Participation									
Bldg Acquisition/Improvement	Financing or Constructing Facilities	2003	2033	27,950,000	27,950,000	675,000	26,080,000	—	—
Berrenda Mesa Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,407,913	—
Bertsch-Ocean View Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	406,523	—
Big Bear Area Regional Wastewater Agency									
Revenue Bonds									
Finance Capital Improvements	Waste Disposal Enterprise	1999	2015	2,745,000	2,745,000	135,000	1,520,000	—	—
Other Long-Term Indebtedness									
Finance Capital Improvements	Waste Disposal Enterprise	2006	2027	5,139,500	5,139,500	182,892	4,533,093	—	—
Big Bear City Community Services District									
Certificates of Participation									
To Refund 1989 Series COPS	Water Enterprise	1996	2009	2,195,000	2,195,000	225,000	—	—	—
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Big Bear City Community Services District — (continued) To Refinance 1993 CSCDA Loan State Of California	Water Enterprise	2003	2014	\$ 1,058,092	\$ 1,058,092	\$ 97,820	\$ 491,049	\$ —	\$ —
	Water Enterprise	—	—	—	—	—	—	72,905	—
Big Bear Municipal Water District Certificates of Participation Lease Real Property/Building Other Long-Term Indebtedness Copier Lease	Water Enterprise	2003	2033	6,100,000	6,100,000	135,000	5,305,000	—	—
	Water Enterprise	2006	2011	22,890	22,890	5,126	4,537	—	—
Big Rock Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	153,557	—
Bighorn-Desert View Water Agency Revenue Bonds Support Existing Water System Water System Construction General Obligation Bonds Water System Construction	Water Enterprise	1980	2020	700,000	700,000	24,000	311,977	—	—
	Water Enterprise	1964	1988	275,000	275,000	—	2,000	—	—
	Water Enterprise	1977	2019	1,875,000	1,875,000	66,000	772,000	—	—
Biola Community Services District Revenue Bonds Construct Pumping Facility State Of California	Water Enterprise	1978	2020	150,000	148,000	6,000	56,000	—	—
	Water Enterprise	—	—	—	—	—	—	173,509	—
Birchim Community Services District General Obligation Bonds Improvements Improvements	Water Enterprise	2006	2047	244,000	244,000	2,630	236,427	—	—
	Water Enterprise	1999	2038	119,215	119,215	1,621	106,073	—	—
Bloss Memorial Healthcare District Other Long-Term Indebtedness Optical Equip and Infrastru	Health	2008	2013	427,500	427,500	82,489	278,133	—	—
Blue Lake Fire Protection District Other Long-Term Indebtedness Fire Truck	Fire Protection	2002	2010	152,660	152,660	21,214	22,966	—	—
Blythe Public Finance Authority Revenue Bonds Finance Construction Finance Construction Finance Construction	Financing or Constructing Facilities	1997	2027	5,065,000	5,065,000	125,000	3,945,000	—	—
	Financing or Constructing Facilities	2001	2031	1,275,000	1,275,000	25,000	1,095,000	—	—
	Financing or Constructing Facilities	1998	2028	1,935,000	1,935,000	50,000	1,510,000	—	—
Bodega Bay Fire Protection District Other Long-Term Indebtedness Construct Fire Station light Reserve Unit New vehicle Purchase Fire Truck/Ambulance	Fire Protection	1996	2031	1,500,000	1,500,000	25,000	1,249,558	—	—
	Fire Protection	2009	2014	103,580	103,580	19,181	84,399	—	—
	Fire Protection	2008	2012	136,868	136,868	27,332	58,106	—	—
	Fire Protection	2002	2010	255,000	255,000	33,289	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Bodega Bay Fire Protection District — (continued) Solar	Fire Protection	2008	2017	\$ 118,175	\$ 118,175	\$ 9,848	\$ 88,224	\$ —	\$ —
Bodega Bay Public Utility District Other Long-Term Indebtedness Sewer Treatment Plant Imprmts State Of California	Waste Disposal Enterprise	2009	2029	2,000,000	2,000,000	61,100	1,938,900	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	1,382,100	—
Bolinas Community Public Utility General Obligation Bonds Sewer Treatment Wastewater Water Service System Water System United States State Of California	Waste Disposal Enterprise	1973	2014	385,000	385,000	18,000	60,000	—	—
	Waste Disposal Enterprise	2008	2023	226,000	226,000	14,125	183,495	—	—
	Water Enterprise	1978	2018	150,000	150,000	6,000	51,000	—	—
	Water Enterprise	2008	2023	605,000	605,000	37,812	486,596	—	—
	Water Enterprise	—	—	—	—	—	—	97,295	—
	Water Enterprise	—	—	—	—	—	—	598,895	—
Bolinas Fire Protection District General Obligation Bonds Building Firehouse	Fire Protection	2005	2045	2,260,000	2,260,000	217,424	1,722,950	—	—
Bonita Canyon Public Facilities Financing Authority Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	—	—	715,000	41,275,000	—	—
Boronda County Sanitation District (Monterey) Revenue Bonds Sanitation Improvement	Waste Disposal Enterprise	1987	2025	653,300	653,300	17,000	398,000	—	—
Borrego Water District Other Long-Term Indebtedness Water System Acquisition Water System Acquisition	Water Enterprise	2008	2029	2,775,000	2,775,000	—	2,775,000	—	—
	Water Enterprise	2010	2020	540,123	540,123	—	540,123	—	—
Branciforte Fire Protection District Other Long-Term Indebtedness Pierce Type 3 Pumper	Fire Protection	2006	2018	280,988	280,988	24,739	210,145	—	—
Brannan-Andrus Levee Maintenance (Sacramento) Other Long-Term Indebtedness Purchase of Equipment Time Warrants	Flood Control and Water Conservation	2009	2013	360,000	36,000	37,806	111,765	—	—
	Flood Control and Water Conservation	—	—	—	—	2,564,843	—	—	—
Brawley County Water District General Obligation Bonds Potable Water Supply	Water Enterprise	1977	2017	500,000	500,000	14,900	124,580	—	—
Brawley Public Improvement Corporation Certificates of Participation Sewer Treatment Plant	Financing or Constructing Facilities	1997	2016	2,845,000	2,845,000	160,000	1,315,000	—	—
Brea Public Financing Authority Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Brea Public Financing Authority — (continued)									
Refund Prior Bonds	Financing or Constructing Facilities	2008	2026	\$ 27,500,000	\$ 20,925,000	\$ 965,000	\$ 19,960,000	\$ —	\$ —
Refund Prior Bonds	Financing or Constructing Facilities	2009	2039	27,500,000	25,800,000	—	25,800,000	—	—
Solar and Energy Projects	Financing or Constructing Facilities	2010	2036	13,500,000	12,295,000	—	12,295,000	—	—
Solar and Energy Projects	Financing or Constructing Facilities	2010	2036	8,500,000	2,835,000	—	2,835,000	—	—
To Refund Prior Bonds	Financing or Constructing Facilities	1998	2021	39,420,000	37,745,000	635,000	10,290,000	—	—
To Refund Prior Bonds	Financing or Constructing Facilities	2004	2021	5,000,000	4,330,000	210,000	3,360,000	—	—
Bridgeport Public Utility District									
Revenue Bonds									
Improvement to Potable Water	Water Enterprise	2002	2042	370,000	370,000	4,500	339,100	—	—
Potable Water Sanitary Sewer	Waste Disposal Enterprise	2002	2042	1,875,740	1,875,740	22,500	1,694,500	—	—
Brisbane Public Financing Authority									
Revenue Bonds									
Acquire Reassessment Bond	Financing or Constructing Facilities	2001	2015	8,935,000	8,935,000	680,000	5,675,000	—	—
Complete retrofit & upgrade CH	Financing or Constructing Facilities	2009	2024	2,255,000	2,255,000	70,000	2,185,000	—	—
Retrofit and upgrade City Hall	Financing or Constructing Facilities	2005	2035	5,970,000	5,970,000	—	5,970,000	—	—
To Acquire RDA	Financing or Constructing Facilities	2001	2025	26,300,000	26,300,000	780,000	20,590,000	—	—
Other Long-Term Indebtedness									
Refinance 1995 COP	Financing or Constructing Facilities	2005	2018	3,265,000	3,265,000	235,000	2,185,000	—	—
Brooktrails Community Services District									
Certificates of Participation									
Dam Spillway Project	Water Enterprise	2008	2048	3,165,000	790,415	33,000	3,042,836	—	—
Water System Improvements	Water Enterprise	2005	2045	454,000	454,000	5,300	429,600	—	—
Other Long-Term Indebtedness									
Long-Term Workmans Comp. Liab.	Waste Disposal Enterprise	2003	2013	5,913	5,913	2,380	—	—	—
Long-Term Workmans Comp. Liab.	Governmental Services	2003	2013	10,270	10,270	2,234	—	—	—
Long-Term Workmans Comp. Liab.	Water Enterprise	2003	2013	14,455	14,455	3,184	—	—	—
Purchase copier	Governmental Services	2009	2014	9,491	9,491	1,582	6,847	—	—
Purchase fire rescue truck	Fire Protection	2009	2014	58,159	58,159	10,588	43,336	—	—
Vehicle Purchase	Fire Protection	2005	2010	27,310	27,310	5,606	—	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	144,373	—
	Waste Disposal Enterprise	—	—	—	—	—	—	330,000	—
Browns Valley Irrigation District									
General Obligation Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Browns Valley Irrigation District — (continued)									
Facilities Construction	Water Enterprise	1988	2012	\$ 1,050,000	\$ 1,050,000	\$ —	\$ 100,000	\$ —	\$ —
State Of California	Water Enterprise	—	—	—	—	—	—	261,213	—
Buckingham Park Water District									
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	40,000	470,000	—	—
Buena Park Library District									
Other Long-Term Indebtedness									
Capital Lease	Library Services	2008	2010	32,332	32,332	3,693	—	—	—
OPEB Obligation	Library Services	2010	2012	238,690	238,690	—	238,690	—	—
Burbank - Glendale - Pasadena Airport Authority									
Revenue Bonds									
Land	Airport Enterprise	2005	2010	9,020,000	9,020,000	2,420,000	205,000	—	—
Acquisition/Development									
Land	Airport Enterprise	2005	2025	50,765,000	50,765,000	—	50,765,000	—	—
Acquisition/Development									
Refinance 1992 Debt	Airport Enterprise	2005	2017	7,750,000	7,750,000	—	7,750,000	—	—
Burney Water District									
General Obligation Bonds									
Improvements	Waste Disposal Enterprise	1973	2013	850,000	850,000	40,000	135,000	—	—
Butte City Community Services District									
General Obligation Bonds									
Water System Construction	Water Enterprise	1970	2009	29,300	29,300	—	529	—	—
Buttonwillow County Water District									
General Obligation Bonds									
Water Utility	Water Enterprise	1973	2013	130,000	130,000	4,000	12,000	—	—
Buttonwillow Recreation and Park District									
General Obligation Bonds									
Construction Multipurpose Bldg	Recreation and Park	2008	2038	4,870,000	4,870,000	—	4,870,000	—	—
Byron Sanitary District (Contra Costa)									
Revenue Bonds									
Wastewater Systems Design	Waste Disposal Enterprise	2007	2039	2,750,000	2,750,000	—	2,750,000	—	—
Other Long-Term Indebtedness									
Wastewater Facility Project	Waste Disposal Enterprise	2009	2011	1,600,000	1,600,000	800,000	800,000	—	—
Byron-Bethany Irrigation District									
Revenue Bonds									
Construct Administrative bldg.	Water Enterprise	2007	2032	5,750,000	5,750,000	193,696	5,556,304	—	—
Other Long-Term Indebtedness									
Backhoe Loader	Water Enterprise	2007	2010	141,751	141,751	32,856	37,933	—	—
Cabazon County Water District									
Other Long-Term Indebtedness									
Construct Water Improvements	Water Enterprise	1997	2022	300,000	300,000	—	300,000	—	—
Purchase of Tractor	Water Enterprise	2006	2010	77,540	77,540	14,608	—	—	—
Purchase Radio Equipment	Water Enterprise	2005	2010	30,000	30,000	2,278	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,245,451	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Cacheville Community Services District General Obligation Bonds Acquisition of Water Facility	Water Enterprise	1977	2017	\$ 200,000	\$ 193,000	\$ 7,000	\$ 62,000	\$ —	\$ —
Calaveras County Water District Revenue Bonds Refinance Water Facilities	Water Enterprise	2004	2018	19,625,000	19,625,000	1,400,000	11,885,000	—	—
Other Long-Term Indebtedness Construction	Water Enterprise	1970	2010	1,643,810	1,643,810	75,000	820,204	—	—
Equipment Loan	Water Enterprise	2006	2012	188,574	188,574	27,424	58,517	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	538,098	6,185,967	—	—
United States State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	89,900	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	18,020	—
Calaveras Public Utility District United States State Of California	Water Enterprise	—	—	—	—	—	—	491,127	—
State Of California	Water Enterprise	—	—	—	—	—	—	839,987	—
California Fairs Financing Authority Revenue Bonds Construction	Financing or Constructing Facilities	1989	2011	30,865,000	30,865,000	2,449,958	5,209,959	—	—
Other Long-Term Indebtedness Capital Leases Payable	Financing or Constructing Facilities	2003	2020	17,175,852	17,175,852	1,627,583	13,861,963	—	—
California Loan Purchase Financing Authority Revenue Bonds Acquisition of Government Loan	Financing or Constructing Facilities	1993	2018	16,625,000	16,625,000	2,060,000	—	—	—
California School Facilities Financing Authority General Obligation Bonds School Facilities Refunding	Financing or Constructing Facilities	2009	2049	60,000,000	57,455,978	—	57,455,978	—	—
California Statewide Automated Welfare System Consortium IV Other Long-Term Indebtedness Purchase of Computer Hardware	Governmental Services	2001	2015	37,167,139	37,167,139	2,585,033	9,949,864	—	—
California Transit Financing Authority Revenue Bonds Public Transit Financing	Financing or Constructing Facilities	1997	2027	200,000,000	200,000,000	2,710,000	67,395,000	—	—
Callayomi County Water District General Obligation Bonds Water System Improvement	Water Enterprise	1988	2029	182,000	176,800	4,000	119,000	—	—
Calleguas Municipal Water District Revenue Bonds Capital Improv. Water System	Water Enterprise	2003	2024	46,280,000	46,280,000	—	41,940,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Calleguas Municipal Water District — (continued)									
Construction	Financing or Constructing Facilities	2007	2038	\$ 58,265,000	\$ 58,265,000	\$ —	\$ 57,310,000	\$ —	\$ —
Construction	Financing or Constructing Facilities	2010	2020	100,000,000	100,000,000	—	99,077,639	—	—
Construction	Financing or Constructing Facilities	2008	2043	40,300,000	40,300,000	—	40,300,000	—	—
Refund 1993 Revenue Bonds	Water Enterprise	2003	2021	52,760,000	52,760,000	41,750,000	—	—	—
Refunding	Water Enterprise	2006	2027	36,250,000	36,250,000	6,966,306	29,068,694	—	—
Calpella County Water District Revenue Bonds									
Update Sewer Facilities	Waste Disposal Enterprise	1979	2019	31,300	31,300	1,000	11,000	—	—
Camarillo Sanitary District (Ventura) Revenue Bonds									
Waste Disp. Enterp. Improvmnts	Waste Disposal Enterprise	2005	2036	23,000,000	23,000,000	445,000	21,320,000	—	—
Cambria Community Healthcare District Lease Obligations									
Ambulance Service		—	—	—	—	—	—	—	77,919
Cambria Community Services District Revenue Bonds									
Prepay Other Debt	Waste Disposal Enterprise	1999	2025	2,245,000	2,245,000	70,000	1,660,000	—	—
Prepay other debt	Waste Disposal Enterprise	2006	2015	664,125	664,125	78,785	374,675	—	—
Prepay other debt	Water Enterprise	2006	2015	1,233,375	1,233,375	146,315	695,825	—	—
Other Long-Term Indebtedness Fire Engine	Fire Protection	2006	2016	477,224	477,224	34,662	248,329	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	942,781	—
Cameron Park Airport District Other Long-Term Indebtedness									
Airport	Airport Enterprise	1998	2015	405,000	405,000	27,327	177,023	—	—
Airport	Airport Enterprise	2003	2017	90,000	90,000	5,745	62,266	—	—
Cameron Park Community Services District General Obligation Bonds									
To Construct The New Community	Recreation and Park	2005	2030	8,831,755	8,831,755	100,000	8,546,755	—	—
Camp Meeker Recreation and Park District United States									
Recreation and Park	Recreation and Park	—	—	—	—	—	—	1,469,500	—
State Of California	Recreation and Park	—	—	—	—	—	—	934,823	—
Camrosa Water District Revenue Bonds									
To Refinance an Earlier Bond	Water Enterprise	2002	2020	11,700,000	11,700,000	390,000	9,500,000	—	—
Certificates of Participation Refund COPs	Waste Disposal Enterprise	1995	2020	7,780,000	7,780,000	510,000	535,000	—	—
Capistrano Bay Community Services District Special Assessment Act									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Capistrano Bay Community Services District — (continued) 1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	\$ —	\$ —	\$ 25,000	\$ 285,000	\$ —	\$ —
Capitola Financing Authority Brookvale MHP and Auto Center Imor Project Revenue Bonds Refinancing	Financing or Constructing Facilities	1998	2018	4,070,000	4,070,000	585,000	—	—	—
Carlsbad Unified School District Educational Facilities Corporation Certificates of Participation Construction of Aoms	Financing or Constructing Facilities	1997	2009	11,455,000	11,455,000	8,005,000	—	—	—
Carmel Area Wastewater Agency (Monterey) Revenue Bonds Sewer Facility Construction	Waste Disposal Enterprise	2004	2024	3,000,000	3,000,000	110,000	2,275,000	—	—
Carmel Valley Fire Protection District Certificates of Participation Building Lease	Fire Protection	2003	2030	1,575,000	1,575,000	35,000	1,470,000	—	—
Other Long-Term Indebtedness Phone System	Fire Protection	2004	2009	36,526	36,526	3,213	3,927	—	—
Purchase of Equipment	Fire Protection	2008	2013	18,538	18,538	4,917	16,281	—	—
Carmichael Recreation and Park District Other Long-Term Indebtedness Structures	Recreation and Park	2008	2017	746,812	746,812	65,997	557,583	—	—
Carmichael Water District Certificates of Participation Construct Capital Facilities	Water Enterprise	1999	2030	35,300,000	35,300,000	30,215,000	—	—	—
Refinance prior COPs	Water Enterprise	2010	2027	28,550,000	28,550,000	—	28,550,000	—	—
Other Long-Term Indebtedness Construction of Capital Assets	Water Enterprise	2010	2015	2,000,000	2,000,000	217,989	1,782,011	—	—
Carpinteria - Summerland Fire Protection District Other Long-Term Indebtedness									
2006 Chevy Truck	Fire Protection	2006	2011	20,474	20,474	4,470	4,848	—	—
2007 Chevy Tahoe	Fire Protection	2006	2011	36,664	36,664	7,747	9,881	—	—
Defibrillator Lease	Fire Protection	2006	2011	48,180	48,180	10,807	7,700	—	—
Fire Engine	Fire Protection	2004	2013	250,401	250,401	26,610	87,651	—	—
Kyocera Copier	Fire Protection	2010	2014	8,784	8,784	277	8,507	—	—
Kyocera Copy Machine	Fire Protection	2006	2011	12,564	12,564	2,292	4,398	—	—
Medtronic Defibrillators	Fire Protection	2010	2014	48,043	48,043	1,736	46,307	—	—
Pierce Arrow XT Pumper Truck	Fire Protection	2009	2014	404,411	404,411	69,231	161,908	—	—
Carpinteria Public Improvement Corporation Certificates of Participation Improvements	Financing or Constructing Facilities	1999	2018	2,140,000	2,140,000	115,000	1,155,000	—	—
Carpinteria Sanitary District (Santa Barbara) Revenue Bonds Upgrade Treatment Plant	Waste Disposal Enterprise	1993	2025	19,250,000	19,250,000	615,000	13,790,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Carpinteria Valley Water District									
Revenue Bonds									
Refi of Water Utilities Bond	Water Enterprise	2004	2013	\$ 260,000	\$ 260,000	\$ 35,000	\$ 75,000	\$ —	\$ —
Certificates of Participation									
Capital Assets	Water Enterprise	2000	2011	9,015,000	9,015,000	175,000	180,000	—	—
Capital Assets	Water Enterprise	2005	2033	10,025,000	10,025,000	1,055,000	8,870,000	—	—
Water Treatment Plant	Water Enterprise	2010	2036	8,475,844	8,475,844	—	8,475,844	—	—
Other Long-Term Indebtedness									
Safe Drinking Standards	Water Enterprise	2004	2027	8,140,452	8,140,452	2,954,021	4,542,902	—	—
Safe Drinking Standards	Water Enterprise	2004	2031	8,341,026	8,341,026	—	9,236,658	—	—
Water Treatment	Water Enterprise	2006	2013	3,580,170	3,580,170	76,732	2,922,895	—	—
Casitas Municipal Water									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	12,000	173,500	—	—
United States	Water Enterprise	—	—	—	—	—	—	1,887,292	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,017,650	—
Castaic Lake Water Agency									
Certificates of Participation									
2004A COP - Refund of 1994 COP	Water Enterprise	2004	2021	29,085,000	29,085,000	55,000	20,725,000	—	—
Capital Improvements	Water Enterprise	2001	2030	80,000,000	80,000,000	70,360,000	—	—	—
Capital Improvements	Water Enterprise	2007	2037	89,830,000	89,830,000	1,595,000	86,710,000	—	—
Capital Improvements	Water Enterprise	1999	2030	156,855,000	94,920,801	1,165,000	42,515,801	—	—
Construction - Retail Water	Water Enterprise	2010	2040	14,475,000	14,475,000	—	14,475,000	—	—
COP 2008A - Refund 2004B	Water Enterprise	2008	2032	39,300,000	39,300,000	250,000	38,825,000	—	—
Refund 1990 COPs	Water Enterprise	1994	2020	124,600,000	124,600,000	4,890,000	23,350,000	—	—
Refund 1999 COPs	Water Enterprise	2007	2031	45,520,000	45,520,000	165,000	44,350,000	—	—
Refund 2001 Series A COPs	Water Enterprise	2010	2031	70,595,000	70,595,000	—	70,595,000	—	—
Castroville Community Services District									
Other Long-Term Indebtedness									
Construction of Well 26	Water Enterprise	2006	2021	400,000	400,000	20,930	331,012	—	—
Refinance Prior Debt	Water Enterprise	2002	2012	848,000	848,000	91,304	244,975	—	—
Special Assessment Act									
Mello-Roos	Water Enterprise	—	—	—	—	15,000	215,000	—	—
Cathedral City Public Finance Authority									
Revenue Bonds									
Acquisition and Construction Facilities	Financing or Constructing Facilities	2000	2033	16,126,000	16,126,000	40,000	12,001,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	14,350,000	14,350,000	245,000	12,865,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	22,820,000	22,820,000	465,000	19,975,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	24,220,000	24,220,000	510,000	20,700,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2035	31,860,000	31,860,000	—	31,860,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2031	53,400,000	53,400,000	1,280,000	50,905,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Cathedral City Public Finance Authority — (continued)									
Redevelopment Activities	Financing or Constructing Facilities	2007	2035	\$ 29,740,000	\$ 29,740,000	\$ —	\$ 29,740,000	\$ —	\$ —
Refinance 1955 TAB area #3	Financing or Constructing Facilities	2004	2034	8,630,000	8,630,000	145,000	7,780,000	—	—
Refinance 1995 TAB Area#3	Financing or Constructing Facilities	2004	2034	21,370,000	21,370,000	320,000	19,530,000	—	—
Refinance 1996A&B Revenue Bond	Financing or Constructing Facilities	2004	2034	15,525,000	15,525,000	1,230,000	5,605,000	—	—
Refinancing Bond Debt	Financing or Constructing Facilities	2006	2034	13,000,000	13,000,000	840,000	9,860,000	—	—
Sports Complex and Park	Financing or Constructing Facilities	1997	2027	5,920,000	5,920,000	120,000	4,835,000	—	—
Certificates of Participation Refund 1986 and 1987 COPs	Financing or Constructing Facilities	1996	2009	2,945,000	2,945,000	300,000	—	—	—
Cawelo Water District									
Certificates of Participation Construction	Water Enterprise	2007	2037	5,201,786	5,201,786	265,455	4,665,877	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,534,186	—
Cayucos Sanitary District (San Luis Obispo)									
Other Long-Term Indebtedness									
Refinance Bond Reconst Pump 2	Waste Disposal Enterprise	2004	2019	1,500,000	1,500,000	90,063	1,013,994	—	—
Cazadero Community Services District									
Other Long-Term Indebtedness									
Fire House and fire trucks	Fire Protection	2009	2014	302,500	302,500	56,441	246,059	—	—
New Ferrara Fire Trucks	Fire Protection	2003	2011	250,054	250,054	101,557	—	—	—
Cedarville County Water District									
Revenue Bonds									
Construction	Water Enterprise	1980	2010	80,000	80,000	3,000	38,750	—	—
Certificates of Participation Construction	Water Enterprise	1997	2017	360,300	360,300	5,500	298,938	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	123,093	—
Center for Advanced Research and Technology									
Revenue Bonds									
Capital Equipment	Governmental Services	1998	2013	19,200,000	19,200,000	478,058	659,969	—	—
Centerville Community Services District									
Revenue Bonds									
Improvements	Water Enterprise	1982	2022	496,200	496,200	16,000	260,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	84,514	1,230,791	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	300	420,400	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	136,041	—
Central Basin Municipal Water District									
Certificates of Participation Construction	Water Enterprise	2009	2040	37,935,000	37,935,000	—	37,935,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Central Basin Municipal Water District — (continued)									
Refund 1993 Revenue Bonds	Water Enterprise	2003	2017	\$ 14,525,000	\$ 14,525,000	\$ 1,080,000	\$ 8,750,000	\$ —	\$ —
Refund COP 2007B	Water Enterprise	2008	2038	15,015,000	15,015,000	250,000	14,515,000	—	—
Refund COP Series 2007A	Water Enterprise	2008	2022	19,980,000	19,980,000	18,845,000	—	—	—
Other Long-Term Indebtedness									
Construction of Recycled Water	Water Enterprise	2002	2032	979,531	979,531	10,610	952,299	—	—
Lease of Equipment	Water Enterprise	2007	2012	67,291	67,291	13,878	20,344	—	—
Central California Irrigation District									
Other Long-Term Indebtedness									
Purchase of a Copier	Water Enterprise	2008	2011	12,929	12,929	4,153	6,803	—	—
Central Coast Water Authority									
Revenue Bonds									
State Water Construction Bonds	Water Enterprise	2006	2021	123,190,000	123,190,000	6,430,000	104,675,000	—	—
Central Contra Costa Sanitary District (Contra Costa)									
Revenue Bonds									
Financial Capital Expansion	Waste Disposal Enterprise	2002	2023	16,565,000	16,565,000	—	—	—	—
Certificates of Participation									
Capital Expansion	Waste Disposal Enterprise	2009	2030	19,635,000	19,635,000	—	19,635,000	—	—
Capital Expansion	Waste Disposal Enterprise	2009	2020	34,490,000	34,490,000	—	34,490,000	—	—
Capital Expansion	Waste Disposal Enterprise	1998	2014	25,335,000	25,335,000	—	—	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	25,000	55,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	1,335,968	—
Central Fire Protection District (Santa Clara)									
Certificates of Participation									
Finance Additional Facilities	Fire Protection	1998	2017	5,020,000	5,020,000	2,850,000	—	—	—
Other Long-Term Indebtedness									
Refund 1998 bond	Fire Protection	2010	2017	2,090,000	2,090,000	—	2,090,000	—	—
Central Fire Protection District (Santa Cruz)									
Other Long-Term Indebtedness									
Finance Purchase of Property	Financing or Constructing Facilities	2005	2015	1,200,000	1,200,000	113,048	722,964	—	—
Lease Purchase	Fire Protection	2002	2012	366,129	366,129	131,049	—	—	—
Central Marin Sanitation Agency									
Revenue Bonds									
Capital Projects	Waste Disposal Enterprise	2006	2031	68,730,000	68,730,000	1,735,000	65,325,000	—	—
Central San Joaquin Water Conservation District									
Certificates of Participation									
Construction	Water Enterprise	1999	2018	5,920,000	5,920,000	275,000	3,360,000	—	—
Central Valley Financing Authority									
Revenue Bonds									
Refund 1993 Bonds	Electric Enterprise	1998	2020	101,125,000	101,125,000	55,225,000	—	—	—
Refunding 2009 Bonds	Electric Enterprise	2009	2020	48,920,000	48,920,000	—	48,920,000	—	—
Central Valley School Districts Financing Corporation									
Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Central Valley School Districts Financing Corporation — (continued)									
School Facilities	Financing or Constructing Facilities	2006	2017	\$ 7,820,000	\$ 7,820,000	\$ 1,500,000	\$ 4,540,000	\$ —	\$ —
School Sites Construction	Financing or Constructing Facilities	2004	2016	28,900,000	28,900,000	2,510,000	17,340,000	—	—
Channel Islands Beach Community Services District									
Revenue Bonds									
Payoff Outstanding Debt	Water Enterprise	2006	2019	4,106,883	4,106,883	205,779	3,323,766	—	—
Payoff Outstanding Debt	Waste Disposal Enterprise	2006	2026	3,488,332	3,488,332	71,130	3,413,812	—	—
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1991	2018	3,945,000	3,945,000	190,500	—	—	—
Charleston Drainage District (Merced) State Of California									
	Drainage and Drainage Maintenance	—	—	—	—	—	—	204,151	—
Chester Public Utility District									
Lease Obligations	Waste Disposal Enterprise	—	—	—	—	—	—	—	181,716
Chico Area Recreation and Park District									
Other Long-Term Indebtedness									
Light Poles At Doryland	Recreation and Park	2006	2013	108,322	108,322	15,370	51,863	—	—
Purchase of Land-DeGarmo Prk	Recreation and Park	1996	2016	700,000	700,000	38,357	400,290	—	—
Purchase of Mower & Trailer	Recreation and Park	2009	2013	95,808	95,808	17,461	78,347	—	—
Purchase of Solar Panels	Recreation and Park	2008	2018	238,145	238,145	20,252	198,513	—	—
Chino Basin Desalter Authority									
Revenue Bonds									
Refinanced 2004 Bonds, Exp	Water Enterprise	2008	2035	89,440,000	89,440,000	1,575,000	86,365,000	—	—
Chino Hills Financing Authority									
Special Assessment Act									
Mark-Roos	Financing or Constructing Facilities	—	—	—	—	2,150,000	43,585,000	—	—
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	1,860,000	4,025,000	—	—
Chino Unified School District Capital Facilities Corporation									
Certificates of Participation									
Construction	Financing or Constructing Facilities	1995	2026	47,990,000	47,990,000	830,000	20,135,000	—	—
Financing	Financing or Constructing Facilities	2001	2027	30,550,000	30,550,000	13,440,000	9,470,000	—	—
Refunding	Financing or Constructing Facilities	2010	2020	12,235,000	12,235,000	—	12,235,000	—	—
Chino Valley Independent Fire District									
Other Long-Term Indebtedness									
Workers Compensation Claims	Fire Protection	2007	2009	903,498	903,498	—	636,210	—	—
Wrk Cmp Clms Incurred/Not Rpld	Fire Protection	2007	2009	135,546	135,546	—	—	—	—
Chiriaco Summit Water District									
Desert Comm Empowerment Zone									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Chiriaco Summit Water District — (continued)									
Desert Comm Empowerment Zone Improvements	Water Enterprise	2002	2007	\$ 20,000	\$ 20,000	\$ —	\$ 4,139	\$ —	\$ —
Improvements	Water Enterprise	2008	2013	110,000	110,000	—	103,667	—	—
Chowchilla Memorial Healthcare District Revenue Bonds									
Working Capital	Hospital Enterprise	1997	2005	4,873,090	4,873,090	—	2,746,155	—	—
Chowchilla Public Finance Authority Revenue Bonds									
Expansions and Improvements	Financing or Constructing Facilities	1994	2015	3,670,000	3,670,000	161,791	1,832,280	—	—
Chowchilla Union High School District Public Improvement Corporation									
Certificates of Participation Capital Improvement	Financing or Constructing Facilities	2006	2027	4,670,000	4,670,000	290,000	4,005,000	—	—
Christian Valley Park Community Services District United States	Water Enterprise	—	—	—	—	—	—	986,509	—
Chula Vista Public Financing Authority Certificates of Participation									
Construction of City	Financing or Constructing Facilities	2002	2032	60,145,000	60,145,000	1,290,000	54,130,000	—	—
Construction of New City Hall	Financing or Constructing Facilities	2004	2034	37,240,000	37,240,000	830,000	34,035,000	—	—
Improvement to City	Financing or Constructing Facilities	2000	2020	25,255,000	25,255,000	16,710,000	—	—	—
New City Hall/Nature Ctr Const	Financing or Constructing Facilities	2006	2036	20,325,000	20,325,000	465,000	18,975,000	—	—
Prepay and Defease 2000 COP	Financing or Constructing Facilities	2010	2033	29,355,000	29,355,000	—	29,355,000	—	—
Prepay and Defease 93 COPS	Financing or Constructing Facilities	2003	2013	11,320,000	11,320,000	940,000	3,205,000	—	—
Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	1,780,000	16,145,000	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	671,000	11,491,000	—	—
Circle Oaks County Water District Other Long-Term Indebtedness									
RWQCB Sewer Project	Waste Disposal Enterprise	2005	2015	350,000	350,000	18,767	280,125	—	—
Citrus Heights Water District Certificates of Participation									
To Finance Cost of Capital	Water Enterprise	2003	2033	3,220,000	3,220,000	75,000	2,770,000	—	—
To Finance Cost of Capital	Water Enterprise	2000	2020	7,900,000	7,900,000	355,000	5,200,000	—	—
City and County of San Francisco Redevelopment Financing Authority Other Long-Term Indebtedness									
Fund Redevelopment Activities	Financing or Constructing Facilities	1990	2020	22,995,819	22,995,819	234,798	825,033	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1991	2021	24,913,005	24,913,005	340,408	2,038,982	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations	
City and County of San Francisco Redevelopment Financing Authority — (continued)										
Fund Redevelopment Activities	Financing or Constructing Facilities	1993	2021	\$ 57,934,119	\$ 57,934,119	\$ 599,862	\$ 9,896,228	\$ —	\$ —	
Fund Redevelopment Activities	Financing or Constructing Facilities	1994	2009	9,875,000	9,875,000	1,250,000	—	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2025	17,538,460	17,538,460	1,361,379	12,386,880	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2024	25,207,908	25,207,908	405,000	26,996,021	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2006	2036	40,000,000	34,510,000	265,000	33,700,000	—	—	
Redevelopment	Financing or Constructing Facilities	2004	2030	141,050,000	141,050,000	3,655,000	117,065,000	—	—	
Redevelopment	Financing or Constructing Facilities	2005	2035	100,000,000	88,610,000	3,820,000	76,245,000	—	—	
Redevelopment	Financing or Constructing Facilities	2006	2036	60,000,000	50,731,331	595,000	55,643,250	—	—	
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	72,565,000	72,565,000	—	72,565,000	—	—	
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	49,810,000	49,810,000	—	49,810,000	—	—	
Redevelopment Activities	Financing or Constructing Facilities	2003	2018	144,435,000	144,435,000	8,695,000	101,405,000	—	—	
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	17,625,000	17,625,000	—	17,625,000	—	—	
Redevelopment Activities	Financing or Constructing Facilities	2007	2038	118,285,000	118,285,000	1,235,000	116,365,000	—	—	
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	6,610,000	6,610,000	—	6,610,000	—	—	
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2024	75,000,000	75,000,000	—	75,000,000	—	—	
Redevelopment Agencies	Financing or Constructing Facilities	2007	2023	94,115,000	94,115,000	6,130,000	81,055,000	—	—	
REVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	25,715,000	25,715,000	—	25,715,000	—	—	
City of Albany Public Facilities Financing Authority										
Certificates of Participation	Library/Community Center	1997	2012	4,760,000	4,760,000	415,000	780,000	—	—	
City of Arcata Joint Powers Financing Authority										
Other Long-Term Indebtedness	Defeas 1997 Bond Prvt Plcmt	2008	2022	2,055,000	2,055,000	103,000	1,823,000	—	—	
	Defeas 1998 COP Private Plcmt	2008	2021	1,894,000	1,894,000	116,000	1,643,000	—	—	
City of Carmel-By-The-Sea Public Improvement Authority										
Certificates of Participation	Sunset Center Renovation	2002	2031	9,900,000	9,900,000	205,000	7,710,000	—	—	
City of Chico Parking Authority										
Revenue Bonds										

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
City of Chico Parking Authority — (continued) Build Parking Structure	Parking	1994	2024	\$ 3,490,000	\$ 3,490,000	\$ 1,030,000	\$ —	\$ —	\$ —
City of Downey Public Facilities Financing Corporation Revenue Bonds Improvement/Refund Debt	Financing or Constructing Facilities	2002	2027	9,910,000	9,910,000	315,000	8,155,000	—	—
City of Fullerton Public Financing Authority Revenue Bonds Financing	Financing or Constructing Facilities	2005	2027	74,600,000	74,600,000	1,575,000	68,365,000	—	—
Financing	Financing or Constructing Facilities	1998	2025	24,768,375	24,768,375	607,916	20,072,192	—	—
Financing	Financing or Constructing Facilities	1999	2014	6,300,000	6,300,000	460,000	2,045,000	—	—
City of Hanford Public Improvement Corporation Certificates of Participation REC / ED Site Acquisition	Financing or Constructing Facilities	2001	2011	3,750,000	3,175,000	340,000	725,000	—	—
Other Long-Term Indebtedness Construction of Water Projects	Financing or Constructing Facilities	2007	2027	8,150,000	8,150,000	289,389	7,448,485	—	—
City of Industry Public Facilities Authority Revenue Bonds To Refinance Bonds	Financing or Constructing Facilities	2005	2032	35,190,000	35,190,000	840,000	32,760,000	—	—
To refinance Bonds	Financing or Constructing Facilities	2007	2021	169,695,000	169,695,000	10,340,000	140,585,000	—	—
To refinance bonds	Financing or Constructing Facilities	2010	2020	8,460,000	8,460,000	—	8,460,000	—	—
City of Jackson Public Financing Authority Certificates of Participation Water Revenue Refunding	Financing or Constructing Facilities	1998	2023	5,020,000	4,546,275	2,595,000	—	—	—
Water Revenue Refunding	Financing or Constructing Facilities	2010	2025	2,225,000	2,225,000	—	2,225,000	—	—
City of Lakeport Municipal Sewer District No. 1 Revenue Bonds Sewer construction	Waste Disposal Enterprise	2009	2039	3,060,000	3,060,000	—	3,060,000	—	—
Sewer Improvements	Waste Disposal Enterprise	1978	2018	482,300	482,300	204,000	—	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	4,098,000	—
City of Live Oak Public Improvement Corporation Certificates of Participation Sewer Construction Project	Financing or Constructing Facilities	2003	2043	1,269,025	1,269,025	30,000	1,080,000	—	—
Other Long-Term Indebtedness City Hall Purchase	Financing or Constructing Facilities	1989	2016	205,000	205,000	10,000	92,000	—	—
City of Manteca Recreational Facilities Inc. Revenue Bonds Construction of Golf Course	Financing or Constructing Facilities	1978	2013	880,000	880,000	50,000	225,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
City of Monterey Joint Powers Financing Authority									
Revenue Bonds									
Construct Recycling Facility	Financing or Constructing Facilities	1994	2018	\$ 4,045,000	\$ 4,045,000	\$ 196,272	\$ 2,416,647	\$ —	\$ —
Sports Center Addition	Financing or Constructing Facilities	2002	2032	9,860,000	9,860,000	220,000	8,340,000	—	—
City of Oxnard Financing Authority									
Revenue Bonds									
300 W. Third Street	Financing or Constructing Facilities	2003	2016	570,000	570,000	42,964	298,913	—	—
Campus Park	Financing or Constructing Facilities	2003	2016	1,970,000	1,970,000	148,490	1,033,090	—	—
Civic Center Phase II	Financing or Constructing Facilities	2006	2036	24,205,000	24,205,000	510,000	22,515,000	—	—
Golf Course Improvement	Financing or Constructing Facilities	2003	2016	10,950,000	10,950,000	825,361	5,742,293	—	—
Land Acquisition E.Y.	Financing or Constructing Facilities	2003	2016	255,000	255,000	19,221	133,721	—	—
Land Acquisition SF	Financing or Constructing Facilities	2003	2016	255,000	255,000	19,221	133,721	—	—
Library	Financing or Constructing Facilities	2003	2016	4,640,000	4,640,000	349,743	2,433,261	—	—
Parking	Financing or Constructing Facilities	2003	2033	14,750,000	14,750,000	370,000	12,330,000	—	—
Solid Waste Refunding	Financing or Constructing Facilities	2004	2016	20,955,000	20,955,000	1,875,000	12,360,000	—	—
Waste Water	Financing or Constructing Facilities	2004	2034	23,975,000	23,975,000	840,000	22,315,000	—	—
Wastewater	Financing or Constructing Facilities	2003	2020	43,785,000	43,785,000	2,175,000	28,270,000	—	—
Wastewater (Headwork&Redwd)	Financing or Constructing Facilities	2004	2034	80,000,000	80,000,000	—	80,000,000	—	—
Wastewater (Headworks)	Financing or Constructing Facilities	2006	2036	12,575,000	12,575,000	240,000	11,690,000	—	—
Water	Financing or Constructing Facilities	2006	2036	54,600,000	54,600,000	800,000	53,025,000	—	—
Water	Financing or Constructing Facilities	2004	2034	47,895,000	47,895,000	1,005,000	42,180,000	—	—
Water	Financing or Constructing Facilities	2001	2030	12,410,000	12,410,000	300,000	10,035,000	—	—
Water	Financing or Constructing Facilities	2010	2022	16,455,000	16,455,000	—	16,455,000	—	—
Water	Financing or Constructing Facilities	2010	2040	83,670,000	83,670,000	—	83,670,000	—	—
Certificates of Participation									
Street Improvement Program	Financing or Constructing Facilities	2007	2037	27,675,000	27,675,000	495,000	26,940,000	—	—
Various Capital Improvements	Financing or Constructing Facilities	1999	2028	8,980,000	8,980,000	255,000	6,660,000	—	—
Other Long-Term Indebtedness									
Refinancing of 2009 BANs	Financing or Constructing Facilities	2010	2011	20,520,000	20,520,000	—	20,520,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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City of Oxnard Financing Authority — (continued) Re-purchase of Property	Financing or Constructing Facilities	2010	2011	\$ 20,005,000	\$ 20,005,000	\$ —	\$ 20,005,000	\$ —	\$ —
City of Palm Springs Finance Authority Revenue Bonds									
Construction of Convention Cen	Financing or Constructing Facilities	2004	2036	62,395,000	62,395,000	635,000	55,990,000	—	—
Financing of Airport Expansion	Financing or Constructing Facilities	1998	2028	12,720,000	12,720,000	320,000	9,770,000	—	—
Financing of Parking Structure	Parking	2002	2027	8,000,000	8,000,000	—	8,000,000	—	—
Refunding - 91 Convention Ctr	Financing or Constructing Facilities	2001	2026	28,540,000	28,540,000	860,000	25,370,000	—	—
Refunding - Bonds/COPs	Financing or Constructing Facilities	2007	2030	20,365,000	20,365,000	960,000	17,275,000	—	—
Refunding Revenue Bonds	Financing or Constructing Facilities	1998	2010	5,100,000	5,100,000	585,000	—	—	—
City of Rancho Mirage Joint Powers Financing Authority Revenue Bonds									
Refinance 1995 Library Lease	Financing or Constructing Facilities	2005	2030	5,925,000	5,925,000	165,000	5,145,000	—	—
City of Riverside Municipal Improvements Corporation Certificates of Participation Capital Improvements	Financing or Constructing Facilities	1999	2010	6,360,000	6,360,000	815,000	—	—	—
Capital Improvements	Financing or Constructing Facilities	2006	2036	19,945,000	19,945,000	—	19,945,000	—	—
City of San Diego/MTDB Authority Revenue Bonds									
Public Transportation/Trolley	Financing or Constructing Facilities	1994	2010	66,570,000	66,570,000	2,770,000	—	—	—
Public Transportation/Trolley	Financing or Constructing Facilities	2003	2023	15,255,000	15,255,000	675,000	11,445,000	—	—
City of San Fernando Public Finance Authority Revenue Bonds									
Blight Mitigation	Financing or Constructing Facilities	1998	2014	7,480,000	7,480,000	515,000	3,000,000	—	—
Blight Mitigation	Financing or Constructing Facilities	2006	2020	11,490,000	11,490,000	620,000	9,850,000	—	—
City of San Francisco Downtown Parking Corporation Revenue Bonds									
Refund 1993 Bonds	Parking	2003	2018	13,550,000	13,550,000	790,000	7,780,000	—	—
City of San Francisco Ellis - OFarrell Parking Corporation Revenue Bonds									
Improve Parking Garage	Parking	2002	2017	5,465,000	5,465,000	415,000	3,408,953	—	—
City of San Francisco Uptown Parking Corporation Revenue Bonds									
Union Square Renovation	Parking	2001	2031	19,640,435	19,640,435	375,000	17,300,429	—	—
City of Santa Clara Public Facilities Financing Corporation Certificates of Participation Construct City Library	Financing or Constructing Facilities	2002	2019	25,025,000	25,025,000	570,000	21,685,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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City of Santa Clara Public Facilities Financing Corporation — (continued)									
Police Administration Building	Financing or Constructing Facilities	1997	2022	\$ 16,050,000	\$ 16,050,000	\$ 590,000	\$ 11,250,000	\$ —	\$ —
City of Tulare Public Financing Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2002	2012	6,020,000	6,020,000	670,000	2,410,000	—	—
Capital Improvements	Financing or Constructing Facilities	2008	2038	33,050,000	33,050,000	645,000	32,030,000	—	—
City of Willits Public Facilities Corporation									
Certificates of Participation									
Acquisition and Improvements	Financing or Constructing Facilities	1994	2014	5,000,000	4,765,000	270,000	1,550,000	—	—
Clarksburg Fire Protection District									
Other Long-Term Indebtedness									
Acq. 2002 Westates Fire Truck	Fire Protection	2003	2011	237,530	237,530	26,519	58,003	—	—
Acq. HME Fire Truck	Fire Protection	2010	2014	150,000	150,000	—	150,000	—	—
Clear Creek Community Services District (Shasta)									
Revenue Bonds									
Filter Plant	Water Enterprise	1976	2016	450,000	450,000	15,000	120,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	17,000	215,847	—	—
United States	Water Enterprise	—	—	—	—	—	—	327,202	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,010,128	—
Clearlake Oaks Water District									
General Obligation Bonds									
Replace Water Treatment Plant	Water Enterprise	1975	2014	485,000	485,000	25,000	92,000	—	—
Clements Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	—	4,055	4,055	—	4,055	—	—
Cloverdale Fire Protection District									
Other Long-Term Indebtedness									
Purchase Of New Apparatus	Fire Protection	2005	2014	500,000	500,000	48,739	274,136	—	—
Purchase of New Equipment	Fire Protection	2008	2012	25,119	25,119	6,126	13,197	—	—
Purchase of Soft Costs	Fire Protection	2009	2019	350,000	350,000	—	350,000	—	—
refi Engine 6570 and 6580	Fire Protection	2004	2011	180,561	180,561	27,270	43,417	—	—
Clovis Memorial District									
Other Long-Term Indebtedness									
Purchase Property	Memorial	2000	2016	475,000	475,000	38,955	342,268	—	—
Coachella Financing Authority									
Revenue Bonds									
Loan Funds for Sewer Improv.	Financing or Constructing Facilities	2005	2046	5,000,000	5,000,000	57,163	4,784,707	—	—
Coachella Fire Protection District									
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	128,182

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Coachella Sanitary District (Riverside)									
Revenue Bonds									
Facility Construction	Waste Disposal Enterprise	2005	2046	\$ 5,000,000	\$ 5,000,000	\$ 57,163	\$ 4,784,707	\$ —	\$ —
One Time Lease Payment	Waste Disposal Enterprise	2005	2035	5,725,000	5,725,000	115,000	5,180,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	20,983,114	—
Coachella Valley Cemetery District									
Other Long-Term Indebtedness									
OPEB	Cemetery	2010	2040	—	—	9,854	1,058,026	—	—
Coachella Valley Water District									
Improvement No. 58									
General Obligation Bonds									
Sewer Improvements	Waste Disposal Enterprise	1978	2016	20,000,000	13,800,000	205,000	1,765,000	—	—
Sewer System Improvements	Waste Disposal Enterprise	1972	2016	18,000,000	15,350,000	310,000	2,690,000	—	—
System Improvements	Waste Disposal Enterprise	1974	2016	15,000,000	15,000,000	445,000	3,770,000	—	—
Certificates of Participation									
Stormwater Improvements	Flood Control and Water Conservation	1992	2012	18,300,000	18,300,000	1,215,000	4,025,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	177,117	—
State Of California	Water Enterprise	—	—	—	—	—	—	295,034	—
Coachella Water Authority									
Revenue Bonds									
Capital Improvement	Water Enterprise	2008	2048	5,000,000	5,000,000	—	—	—	—
To Finance Assets 1	Water Enterprise	2003	2028	12,935,000	12,935,000	280,000	11,365,000	—	—
To Finance Capital Improvement	Water Enterprise	2008	2048	5,000,000	5,000,000	48,135	4,951,865	—	—
Coalinga Public Financing Authority									
Revenue Bonds									
Construction and Improvements	Financing or Constructing Facilities	2000	2030	9,719,428	9,719,428	325,000	8,184,428	—	—
Construction and Improvements	Financing or Constructing Facilities	1998	2022	20,940,000	20,940,000	820,000	8,115,000	—	—
Coalinga Regional Medical Center									
General Obligation Bonds									
Refin 93 GO Bond for New Hosp	Hospital Enterprise	2003	2014	7,840,000	7,840,000	705,000	3,575,000	—	—
Certificates of Participation									
Lower int exp / purchase MOB	Hospital Enterprise	2008	2033	2,645,000	2,645,000	35,000	2,610,000	—	—
Lower Int Expense/Purch MOB	Hospital Enterprise	2008	2043	11,000,000	11,000,000	115,000	10,600,000	—	—
Other Long-Term Indebtedness									
Copier lease	Hospital Enterprise	2006	2011	103,200	103,200	20,640	22,520	—	—
Dairyland IS automation #3	Hospital Enterprise	2007	2010	115,350	115,350	21,740	—	—	—
O/R Equip/CT Scanner/Sani-Pak	Hospital Enterprise	2008	2013	1,525,000	1,525,000	282,875	1,040,408	—	—
Purchase C-Arm Philips Medical	Hospital Enterprise	2008	2011	102,947	102,947	33,944	44,444	—	—
Purchase Lanier Copiers	Hospital Enterprise	2008	2013	14,220	14,220	7,428	18,655	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Coalinga Regional Medical Center — (continued)									
Purchase Toshiba Ultrasound/RF	Hospital Enterprise	2008	2011	\$ 99,999	\$ 99,999	\$ 104,264	\$ 201,148	\$ —	\$ —
Replace 3 HVACs / IT equipment	Hospital Enterprise	2010	2012	995,090	995,090	154,113	840,977	—	—
Toshiba Kalara R/F equipment	Hospital Enterprise	2007	2012	238,094	238,094	48,268	89,864	—	—
Coalinga-Huron Recreation and Park District									
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	2004	2015	532,100	532,100	52,291	267,634	—	—
Coast Life Support District									
Other Long-Term Indebtedness									
Ambulance and Equipment	Ambulance Service	2008	2022	112,312	112,312	20,530	91,782	—	—
Ambulance Station/Equipment	Ambulance Service	2001	2014	522,639	522,639	64,371	94,413	—	—
Coastside County Water District									
Revenue Bonds									
Finance/Refinance, Improvement	Water Enterprise	2006	2032	7,295,000	7,295,000	175,000	6,743,296	—	—
Refund 1993 Bond, Improvements	Water Enterprise	1998	2013	2,855,000	2,855,000	215,000	965,000	—	—
Coastside Fire Protection District									
Other Long-Term Indebtedness									
vesting of health benefit	Fire Protection	2009	2018	1,580,088	1,580,088	321,382	1,258,706	—	—
Cobb Area County Water District									
Other Long-Term Indebtedness									
Land Purchase	Water Enterprise	2005	2021	561,348	561,348	18,117	442,271	—	—
Pipelines	Water Enterprise	2008	2023	80,000	80,000	3,704	76,296	—	—
Truck	Water Enterprise	2008	2015	50,471	50,471	6,235	44,236	—	—
College of The Redwoods Financing Corporation									
Certificates of Participation									
Library Financing	Financing or Constructing Facilities	1998	2016	1,592,100	1,592,100	66,400	559,400	—	—
Colton Public Financing Authority									
Revenue Bonds									
Refinance Existing CFD Bonds	Financing or Constructing Facilities	1996	2019	6,215,000	6,215,000	295,000	3,225,000	—	—
Refunding Lease Rev. Series B	Financing or Constructing Facilities	2007	2032	13,385,000	13,385,000	305,000	12,800,000	—	—
Colusa Basin Drainage District									
Other Long-Term Indebtedness									
Land Acquisition	Flood Control and Water Conservation	2004	2023	600,900	600,900	—	510,402	—	—
Colusa County Water District									
United States	Water Enterprise	—	—	—	—	—	—	7,011,961	—
Community Human Services Project									
Other Long-Term Indebtedness									
Counseling Center	Health	1974	2024	1,296,700	1,150,717	62,954	1,313,422	—	—
Comptche Community Services District									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Complche Community Services District — (continued) Purchase Water Tender	Fire Protection	2008	2010	\$ 20,000	\$ 20,000	\$ 9,386	\$ —	\$ —	\$ —
Compton Public Financing Authority Revenue Bonds Refunding & Var Cap Projects	Financing or Constructing Facilities	2008	2032	46,860,000	46,860,000	—	45,730,000	—	—
Congress Valley Water District State Of California	Water Enterprise	—	—	—	—	—	—	162,722	—
Consolidated Irrigation District Other Long-Term Indebtedness Equipment Financing	Water Enterprise	2006	2011	296,412	296,412	101,009	170,926	—	—
Contra Costa County Flood Control and Water Conservation District Other Long-Term Indebtedness Drainage Projects	Drainage and Drainage Maintenance	1985	2006	10,777,700	10,777,700	—	5,548,400	—	—
Flood Control Projects	Flood Control and Water Conservation	1985	2006	9,267,300	9,267,300	—	234,000	—	—
Pay for drainage projects	Drainage and Drainage Maintenance	2005	2010	1,000,000	1,000,000	—	1,000,000	—	—
Pay for Drainage Projects	Drainage and Drainage Maintenance	2004	2009	360,000	360,000	—	360,000	—	—
Pay for Drainage Projects	Drainage and Drainage Maintenance	2003	2008	175,000	175,000	—	175,000	—	—
Pay for drainage projects	Drainage and Drainage Maintenance	2005	2010	150,000	150,000	—	150,000	—	—
Pay for Flood Control Projects	Flood Control and Water Conservation	2003	2008	605,000	605,000	—	605,000	—	—
Pay for Flood Control Projects	Flood Control and Water Conservation	2005	2010	55,000	55,000	—	55,000	—	—
Pay for Flood Control Projects	Flood Control and Water Conservation	2003	2007	400,000	400,000	—	400,000	—	—
Contra Costa Fire Protection District Other Long-Term Indebtedness Equipment	Fire Protection	2005	2012	2,084,346	2,084,346	291,919	539,655	—	—
Retirement	Fire Protection	2005	2022	135,000,000	129,900,000	3,359,535	121,080,619	—	—
Contra Costa Water Authority Revenue Bonds To Refinance 1993A Bonds	Financing or Constructing Facilities	2002	2020	46,660,000	45,075,090	2,155,976	31,444,950	—	—
Contra Costa Water District Revenue Bonds Los Vaqueros Dam - Series N	Water Enterprise	2005	2026	114,555,000	114,555,000	—	114,555,000	—	—
Los Vaqueros Dam E	Water Enterprise	1992	2018	71,340,000	71,340,000	1,635,000	5,550,000	—	—
Los Vaqueros Dam J	Water Enterprise	1999	2029	58,755,000	46,755,000	1,060,000	—	—	—
Los Vaqueros Dam/MPP Series K	Water Enterprise	2001	2031	113,045,000	113,045,000	8,560,000	83,785,000	—	—
Los Vaqueros Dam/MPP Series M	Water Enterprise	2003	2049	86,620,000	86,620,000	600,000	70,580,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Contra Costa Water District — (continued)									
Los Vaqueros, Dam/MPP Series L	Water Enterprise	2002	2032	\$ 120,715,000	\$ 120,715,000	\$ 3,280,000	\$ 94,265,000	\$ —	\$ —
Refinance Series H&J/Series O	Water Enterprise	2008	2030	67,710,000	67,710,000	1,740,000	65,945,000	—	—
Other Long-Term Indebtedness									
Project construction	Water Enterprise	2010	2015	127,630,000	127,630,000	—	127,630,000	—	—
Series A Refunding - RB WTP	Water Enterprise	2002	2020	46,660,000	46,660,000	2,260,000	32,370,000	—	—
SRF Bollman Sed Basin	Water Enterprise	2005	2024	5,942,427	5,942,427	261,382	4,578,720	—	—
SRF Bollman SWQ	Water Enterprise	2002	2013	15,137,776	15,137,776	695,021	10,324,612	—	—
SRF Contra Loma	Water Enterprise	2004	2024	2,000,000	2,000,000	89,023	1,496,250	—	—
Convention Center Expansion Financing Authority									
Revenue Bonds									
Convention Center Improvements	Financing or Constructing Facilities	1998	2028	205,000,000	205,000,000	5,520,000	162,545,000	—	—
Copperopolis Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2003	2010	560,320	560,320	102,265	140,994	—	—
Corcoran Hospital District									
Revenue Bonds									
Clinic Building Loan	Hospital Enterprise	1992	2012	1,555,000	1,555,000	115,000	385,000	—	—
General Obligation Bonds									
New construction	Hospital Enterprise	2005	2035	18,000,000	14,965,000	—	16,426,969	—	—
Other Long-Term Indebtedness									
Equipment Lease	Hospital Enterprise	2006	2010	186,075	186,075	8,630	—	—	—
N/A	Hospital Enterprise	2006	2011	522,450	522,450	—	257,595	—	—
Corcoran Joint Powers Finance Authority									
Certificates of Participation									
Refinance of 2005 COPs	Financing or Constructing Facilities	2008	2036	19,900,000	19,900,000	—	19,900,000	—	—
Storm Drain Ponds	Financing or Constructing Facilities	1992	2016	765,000	765,000	40,000	385,000	—	—
Water System Improvements	Financing or Constructing Facilities	2003	2035	5,915,000	5,915,000	115,000	5,260,000	—	—
Cordelia Fire Protection District									
Other Long-Term Indebtedness									
Firefighting Equipment	Fire Protection	2000	2010	130,582	130,582	15,459	17,636	—	—
Firefighting Vehicle	Fire Protection	2008	2010	33,598	33,598	11,186	—	—	—
Firefighting Vehicles	Fire Protection	2008	2012	227,604	227,604	136,354	—	—	—
Cordova Recreation and Park District									
Other Long-Term Indebtedness									
Site Lease	Recreation and Park	2006	2027	1,500,000	1,500,000	447,951	4,027,329	—	—
Corning Health Care District									
United States	Hospital Enterprise	—	—	—	—	—	—	1,492,300	—
Corning Water District									
United States	Water Enterprise	—	—	—	—	—	—	454,861	—
Corona Public Financing Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Corona Public Financing Authority — (continued)									
Revenue Bonds									
Construction Corp Yard Expansi	Financing or Constructing Facilities	2006	2036	\$ 60,000,000	\$ 37,180,000	\$ 945,000	\$ 34,430,000	\$ —	\$ —
Construction of City Hall	Financing or Constructing Facilities	2002	2027	40,000,000	35,000,000	1,065,000	29,030,000	—	—
Refund COPs Desalter Plant	Financing or Constructing Facilities	1998	2028	39,000,000	36,690,000	925,000	28,400,000	—	—
Refunded 1993 Park Bond	Financing or Constructing Facilities	2001	2014	12,000,000	9,810,000	780,000	4,445,000	—	—
Certificates of Participation									
Cogen & Electric Dist Proj.	Financing or Constructing Facilities	2005	2035	29,020,000	29,020,000	590,000	27,040,000	—	—
Construct Cleanwater	Financing or Constructing Facilities	2003	2031	75,000,000	68,030,000	1,650,000	62,810,000	—	—
Corona Public Improvement Corporation									
Certificates of Participation									
Refund Previous Bond Issue	Financing or Constructing Facilities	1997	2016	7,010,000	7,010,000	370,000	3,185,000	—	—
Corona Utility Authority									
Revenue Bonds									
Water System Improvements	Water Enterprise	1998	2028	36,690,000	36,690,000	925,000	28,400,000	—	—
Certificates of Participation									
Recycled Water Project	Water Enterprise	2003	2031	7,155,000	7,155,000	165,000	6,235,000	—	—
Refunding 1986 COP	Waste Disposal Enterprise	1997	2017	7,010,000	7,010,000	370,000	3,185,000	—	—
Other Long-Term Indebtedness									
Biosolid Drying System Installment Agreement	Waste Disposal Enterprise	2003	2031	14,667,175	14,667,175	357,795	13,631,136	—	—
Installment Agreement	Water Enterprise	2010	2012	200,000	200,000	—	200,000	—	—
Installment Agreement	Water Enterprise	2009	2019	2,000,000	2,000,000	164,450	1,835,550	—	—
Lease Waste Facilities	Waste Disposal Enterprise	2004	2056	65,808,682	65,808,682	—	65,808,682	—	—
Lease Water Facilities	Water Enterprise	2004	2056	106,819,662	106,819,662	—	106,819,662	—	—
Wastewater Facilities	Waste Disposal Enterprise	2001	2004	716,572	716,572	—	690,390	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	37,206,652	—
Coronado Financing Authority									
Revenue Bonds									
Refunding Revenue Bonds	Financing or Constructing Facilities	2004	2026	5,120,000	5,120,000	175,000	4,045,000	—	—
Costa Mesa Public Finance Authority									
Revenue Bonds									
Refunding Revenue Bonds	Financing or Constructing Facilities	1998	2012	13,715,000	13,715,000	1,080,000	3,570,000	—	—
Certificates of Participation									
Expansion to Police Facility	Financing or Constructing Facilities	2007	2027	29,960,000	29,960,000	940,000	27,525,000	—	—
Refunding 1993 Revenue Bonds	Financing or Constructing Facilities	2003	2019	14,340,000	14,340,000	875,000	9,345,000	—	—
Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	—	—	135,000	1,975,000	—	—
Cosumnes Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Cosumnes Community Services District — (continued)									
Certificates of Participation									
Station Construction	Fire Protection	1998	2028	\$ 2,675,000	\$ 2,675,000	\$ 120,000	\$ 1,615,000	\$ —	\$ —
Other Long-Term Indebtedness									
Capital Leases	Recreation and Park	2007	2026	5,338,245	5,338,245	328,407	4,460,039	—	—
Fire Apparatus & Equip.	Fire Protection	2004	2009	3,010,000	3,010,000	231,759	1,045,399	—	—
Fleet Maintenance Facility	Fire Protection	2009	2028	10,000,000	10,000,000	160,000	9,840,000	—	—
Land, Equipment	Recreation and Park	2000	2009	1,077,123	1,077,123	34,377	45,650	—	—
Lighting	Lighting and Lighting Maintenance	2007	2022	200,000	200,000	7,810	133,885	—	—
Park Site	Fire Protection	2006	2010	10,700,000	10,700,000	150	10,399,550	—	—
Park Site	Recreation and Park	2006	2010	4,300,000	4,300,000	146,551	3,728,714	—	—
Station, Apparatus Purchase	Fire Protection	1998	2026	28,056,873	28,056,873	2,447,938	15,348,684	—	—
Cottonwood Fire Protection District									
Other Long-Term Indebtedness									
Fire Equipment	Fire Protection	2008	2013	66,299	66,299	12,652	41,550	—	—
County of Monterey Public Improvement Corporation									
Certificates of Participation									
2009 Refinancing Project	Financing or Constructing Facilities	2009	2023	43,700,000	43,700,000	—	43,700,000	—	—
NMC Series E Construction	Financing or Constructing Facilities	1998	2027	80,000,000	77,375,000	46,730,000	16,800,000	—	—
Refunding and New Construction	Financing or Constructing Facilities	2007	2038	159,000,000	152,680,000	3,700,000	140,295,000	—	—
County of Riverside Asset Leasing Corporation									
Revenue Bonds									
Financing and Construction	Financing or Constructing Facilities	1993	2014	149,060,000	149,060,000	12,230,000	41,420,000	—	—
Jail/Courthouse/Juvenil Hall	Financing or Constructing Facilities	2008	2032	78,895,000	78,895,000	—	78,895,000	—	—
Jail/Courthouse/Juvenile Hall	Financing or Constructing Facilities	2000	2032	94,245,000	94,245,000	1,830,000	8,240,000	—	—
New Hospital	Financing or Constructing Facilities	1997	2019	71,985,000	71,985,000	395,000	68,500,000	—	—
New Hospital	Financing or Constructing Facilities	1997	2026	42,049,199	42,049,199	—	41,170,073	—	—
Certificates of Participation									
Acquisition and Construction	Financing or Constructing Facilities	1985	2015	169,400,000	169,400,000	7,600,000	68,300,000	—	—
Capital Improvement Project	Financing or Constructing Facilities	2006	2037	34,675,000	34,675,000	610,000	33,480,000	—	—
Construction of the CAC Annex	Financing or Constructing Facilities	2001	2031	38,075,000	38,075,000	815,000	33,120,000	—	—
County Construction Facilities	Financing or Constructing Facilities	2005	2036	51,665,000	51,665,000	1,090,000	48,070,000	—	—
Historic Court Improvements	Financing or Constructing Facilities	2003	2033	13,190,000	13,190,000	280,000	12,120,000	—	—
Larson Justice Center 2009	Financing or Constructing Facilities	2009	2039	24,680,000	24,680,000	—	24,680,000	—	—
Monterey Avenue Project	Financing or Constructing Facilities	1990	2020	8,800,000	8,800,000	300,000	5,900,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations	
County of Riverside Asset Leasing Corporation — (continued)										
Public safety comm. System	Financing or Constructing Facilities	2007	2021	\$ 111,125,000	\$ 111,125,000	\$ 38,975,000	\$ 68,805,000	\$ —	\$ —	
Refund Previous Debt	Financing or Constructing Facilities	2003	2018	8,685,000	8,685,000	880,000	3,670,000	—	—	
Refund Previous Debt	Financing or Constructing Facilities	1998	2021	36,100,000	36,100,000	23,705,000	—	—	—	
Refund Previous Debt	Financing or Constructing Facilities	2005	2027	22,610,000	22,610,000	505,000	20,505,000	—	—	
Woodcrest Library 2009	Financing or Constructing Facilities	2009	2039	45,685,000	45,685,000	—	45,685,000	—	—	
Other Long-Term Indebtedness										
Capital Anticipation Note	Financing or Constructing Facilities	2006	2038	4,000,000	4,000,000	6,000,000	—	—	—	
Indio Monroe Street Loan	Financing or Constructing Facilities	2006	2017	5,973,636	5,973,636	153,518	5,564,811	—	—	
County of Riverside Palm Desert Financing Authority										
Revenue Bonds										
County Facilities Projects	Financing or Constructing Facilities	2008	2022	72,445,000	72,445,000	1,935,000	70,510,000	—	—	
County Facilities Projects	Financing or Constructing Facilities	2003	2033	22,310,000	22,310,000	595,000	19,185,000	—	—	
County of Santa Cruz Public Financing Authority										
Revenue Bonds										
Emergency Communications	Financing or Constructing Facilities	2003	2023	5,760,000	5,760,000	270,000	3,140,000	—	—	
Flood Control	Financing or Constructing Facilities	1995	2013	4,350,000	4,350,000	335,000	1,145,000	—	—	
Local Agency Revenue Bonds	Financing or Constructing Facilities	1999	2020	895,000	895,000	25,000	295,000	—	—	
Public Facility Project 2001B	Financing or Constructing Facilities	2001	2031	11,900,000	11,900,000	200,000	7,090,000	—	—	
Certificates of Participation										
2005Public Facilities-Ref1995A	Financing or Constructing Facilities	2005	2020	10,580,000	10,580,000	545,000	7,845,000	—	—	
Capital Facility Project 1996	Financing or Constructing Facilities	1996	2027	24,855,000	24,855,000	655,000	18,550,000	—	—	
Computer Software	Financing or Constructing Facilities	2008	2023	4,625,000	4,625,000	295,000	4,330,000	—	—	
Pajaro River Damage Settlement	Financing or Constructing Facilities	2004	2024	23,000,000	23,000,000	945,000	18,275,000	—	—	
Public Facility Project	Financing or Constructing Facilities	2006	2036	9,000,000	9,000,000	320,000	8,085,000	—	—	
Refinance 1987; Construction	Financing or Constructing Facilities	2002	2032	5,640,000	5,640,000	55,000	2,190,000	—	—	
County Sanitation District No. 1 (Los Angeles)										
Revenue Bonds										
Finance Improvements	Waste Disposal Enterprise	2003	2023	29,278,711	29,278,711	1,106,435	22,551,248	—	—	
To finance improvements	Waste Disposal Enterprise	2008	2021	1,467,236	1,467,236	104,801	1,257,605	—	—	
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	25,157,233	—	

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Sanitation District No. 1 (Nevada)									
4741 LOP LaSalle Loan									
Other Long-Term Indebtedness									
Cap Improv Proj.-Csh Flow	Waste Disposal Enterprise	2006	2026	\$ 8,000,000	\$ 8,000,000	\$ 73,529	\$ 2,426,471	\$ —	\$ —
Cap. Improv Proj.-Csh Flow	Waste Disposal Enterprise	2006	2026	8,500,000	8,500,000	29,412	970,588	—	—
Cash Flow	Waste Disposal Enterprise	2003	2012	4,000	4,000	1,015	1,985	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	77,000	23,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	28,693,810	—
County Sanitation District No. 1 (Tehama)									
General Obligation Bonds									
Construction	Waste Disposal Enterprise	1996	2036	824,465	824,465	13,064	463,500	—	—
County Sanitation District No. 14 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	6,196,482	6,196,482	234,163	4,772,697	—	—
To finance improvements.	Waste Disposal Enterprise	2005	2035	182,915,000	182,915,000	505,000	180,985,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	99,390,457	—
County Sanitation District No. 15 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	46,240,079	46,240,079	1,747,400	35,615,349	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	3,482,963	3,482,963	248,778	2,985,336	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	29,166,473	—
County Sanitation District No. 16 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	28,816,087	28,816,087	1,088,951	22,194,924	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	2,871,121	2,871,121	205,076	2,460,911	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	15,367,763	—
County Sanitation District No. 17 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	3,687,641	3,687,641	139,355	2,840,320	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	224,068	224,068	16,005	192,054	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,128,574	—
County Sanitation District No. 18 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	25,275,241	25,275,241	955,145	19,467,668	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	2,326,367	2,326,367	166,165	1,993,988	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	19,978,885	—
County Sanitation District No. 19 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	8,149,286	8,149,286	307,960	6,276,798	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	108,573	108,573	7,755	93,061	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	5,035,601	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Sanitation District No. 2 - Refuse Disposal - Working Capital Fund (Los Angeles)									
Other Long-Term Indebtedness Calabasas Landfill Project	Waste Disposal Enterprise	2005	2022	\$ 38,475,000	\$ 30,019,488	\$ 1,610,000	\$ 31,118,335	\$ —	\$ —
County Sanitation District No. 2 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	45,203,625	45,203,625	1,708,233	34,817,044	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	2,559,223	2,559,223	182,798	2,193,575	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	37,431,623	—
County Sanitation District No. 20 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	5,164,476	5,164,476	195,164	3,977,818	—	—
To finance improvements	Waste Disposal Enterprise	2007	2027	134,515,000	134,515,000	—	134,515,000	—	—
To Finance Improvements	Waste Disposal Enterprise	2005	2034	25,305,000	25,305,000	645,000	24,035,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	20,755,558	—
County Sanitation District No. 21 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	27,259,182	27,259,182	1,030,116	20,995,754	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	642,318	642,318	45,879	550,547	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	28,420,207	—
County Sanitation District No. 22 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	23,589,335	23,589,335	891,434	18,169,139	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	945,879	945,879	67,561	810,737	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	20,890,690	—
County Sanitation District No. 23 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	4,982,096	4,982,096	188,272	3,837,344	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	342,846	342,846	24,489	293,862	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,238,699	—
County Sanitation District No. 27 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	858,522	858,522	32,443	661,257	—	—
County Sanitation District No. 28 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	1,303,352	1,303,352	49,253	1,003,877	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,527,312	—
County Sanitation District No. 29 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	409,244	409,244	15,466	315,210	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	145,656	145,656	10,404	124,845	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	731,879	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Sanitation District No. 3 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	\$ 34,336,428	\$ 34,336,428	\$ 1,297,564	\$ 26,446,838	\$ —	\$ —
To finance improvements	Waste Disposal Enterprise	2008	2021	1,849,210	1,849,210	132,084	1,585,004	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	27,352,238	—
County Sanitation District No. 4 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	4,368,231	4,368,231	165,075	3,364,528	—	—
County Sanitation District No. 5 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	73,890,709	73,890,709	2,792,309	56,912,608	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	1,751,155	1,751,155	125,078	1,500,962	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	40,577,435	—
County Sanitation District No. 8 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	17,855,476	17,855,476	674,753	13,752,767	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	526,587	526,587	37,613	451,351	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	17,112,155	—
County Sanitation District No. 9 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	613,865	613,865	23,197	472,816	—	—
County Service Area No. 1 (Del Norte)									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	2,501,335	—
County Service Area No. 1 (Mariposa)									
Revenue Bonds									
Waste Disposal	Waste Disposal Enterprise	1979	2009	360,000	360,000	10,000	99,000	—	—
County Service Area No. 1 (Tulare)									
General Obligation Bonds									
Construction	Waste Disposal Enterprise	1984	2013	11,000	11,000	300	7,300	—	—
Certificates of Participation									
Construction	Waste Disposal Enterprise	1993	2023	599,400	599,400	10,475	475,938	—	—
Construction	Water Enterprise	1993	2023	141,600	141,600	3,000	109,000	—	—
County Service Area No. 10 (San Luis Obispo)									
State Of California	Water Enterprise	—	—	—	—	—	—	1,736,394	—
County Service Area No. 10 (Yolo)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	45,000	1,320,000	—	—
County Service Area No. 107 (San Diego)									
Other Long-Term Indebtedness									
Fire Station Site	Fire Protection	1991	2009	257,759	257,759	22,171	—	—	—
County Service Area No. 11 (San Mateo)									
State Of California	Water Enterprise	—	—	—	—	—	—	48,698	—
County Service Area No. 11 (Shasta)									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 11 (Shasta) — (continued) System Improvements	Water Enterprise	1992	2019	\$ 420,000	\$ 420,000	\$ 17,748	\$ 202,231	\$ —	\$ —
County Service Area No. 12 (San Joaquin) General Obligation Bonds Improvement	Water Enterprise	1978	2018	241,500	241,500	10,000	90,000	—	—
County Service Area No. 12 (Yolo) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	45,000	695,000	—	—
County Service Area No. 14 (San Joaquin) General Obligation Bonds Improvement	Drainage and Drainage Maintenance	1978	2018	78,000	78,000	3,000	29,000	—	—
County Service Area No. 16 (Lake) Other Long-Term Indebtedness Advance	Water Enterprise	2010	2015	95,000	95,000	13,683	81,317	—	—
County Service Area No. 16 (San Luis Obispo) General Obligation Bonds Improvements	Water Enterprise	1976	2016	135,000	135,000	6,000	40,000	—	—
County Service Area No. 17 (Shasta) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	1,000	77,500	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements	Waste Disposal Enterprise	2007	2017	260,000	260,000	8,000	207,000	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements Formation	Waste Disposal Enterprise	1999	2010	59,731	59,731	—	30,206	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements Formation To Refinance Revenue Bonds	Waste Disposal Enterprise	1991	2003	36,922	36,922	—	7,384	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements Formation To Refinance Revenue Bonds	Waste Disposal Enterprise	2001	2010	184,500	184,500	—	79,987	—	—
County Service Area No. 1-M (Mariposa) United States	Waste Disposal Enterprise	—	—	—	—	—	—	5,278,949	—
County Service Area No. 2 (Colusa) United States	Water Enterprise	—	—	—	—	—	—	46,658	—
County Service Area No. 2 (Kings) Revenue Bonds Debt Service	Waste Disposal Enterprise	1973	2019	360,000	360,000	13,000	165,000	—	—
County Service Area No. 2 (Lake) Other Long-Term Indebtedness Loan	Water Enterprise	2008	2013	167,850	167,850	—	83,138	—	—
County Service Area No. 2 (Shasta) Other Long-Term Indebtedness Emergency Drought Relief	Water Enterprise	1978	2018	91,500	91,500	3,960	24,418	—	—
County Service Area No. 2 (Tulare) Certificates of Participation Construction	Waste Disposal Enterprise	1993	2023	51,700	51,700	900	41,150	—	—
County Service Area No. 20 (Lake) State Of California	Water Enterprise	—	—	—	—	—	—	2,536,732	—
County Service Area No. 21 (Lake)									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 21 (Lake) — (continued)									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	\$ 345,000	\$ 370,000	\$ —	\$ —
State Of California	Water Enterprise	—	—	—	—	—	—	1,664,871	—
County Service Area No. 21 (San Luis Obispo)									
Other Long-Term Indebtedness									
Construction and Maintenance	Streets and Roads - Construction and Maintenance	2003	2015	350,000	350,000	57,600	34,300	—	—
Construction and Maintenance	Streets and Roads - Construction and Maintenance	2007	2017	600,000	522,680	46,700	194,900	—	—
Construction and Maintenance	Streets and Roads - Construction and Maintenance	2002	2012	421,706	421,703	50,600	127,100	—	—
Road Construction and Maint	Streets and Roads - Construction and Maintenance	2009	2019	90,000	73,715	25,715	48,000	—	—
County Service Area No. 22 (Lake)									
Other Long-Term Indebtedness									
Loan	Water Enterprise	2007	2018	20,000	20,000	—	20,000	—	—
Loan	Water Enterprise	2007	2017	23,000	23,000	—	17,966	—	—
County Service Area No. 22 (Nevada)									
Special Assessment Act									
1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	11,000	299,000	—	—
County Service Area No. 23 (San Luis Obispo)									
Certificates of Participation									
Improvement and Construction	Water Enterprise	2009	2039	1,630,500	438,138	6,500	837,120	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	247,391	—
County Service Area No. 23 (Shasta)									
General Obligation Bonds									
System Improvement	Water Enterprise	1973	2013	123,000	123,000	4,974	15,260	—	—
County Service Area No. 26 (Butte)									
General Obligation Bonds									
Sewer Treatment Facilities	Waste Disposal Enterprise	1971	2015	700,000	700,000	30,000	175,000	—	—
Sewer Treatment Facilities	Waste Disposal Enterprise	1974	2015	1,500,000	1,500,000	58,947	332,635	—	—
County Service Area No. 2a (Madera)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	90,000	—	—
County Service Area No. 3 (El Dorado)									
Other Long-Term Indebtedness									
Capital Lease	Streets and Roads - Construction and Maintenance	2005	2012	1,109,188	1,109,188	162,122	385,258	—	—
County Service Area No. 3 (Madera)									
Special Assessment Act									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 3 (Madera) — (continued) 1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	—	\$ 156,000	\$ —	\$ —
County Service Area No. 3 (Mariposa) Lease Obligations	Fire Protection	—	—	—	—	—	—	—	3,884,362
County Service Area No. 3 (Shasta) Other Long-Term Indebtedness Water Improvement Upgrade	Water Enterprise	2008	2047	184,700	184,700	2,000	182,700	—	—
County Service Area No. 31 (San Joaquin) Certificates of Participation Connect Sewer to City of Lodi	Waste Disposal Enterprise	2008	2037	8,450,000	8,450,000	—	8,450,000	—	—
County Service Area No. 34 (Ventura) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	3,452,347	—
County Service Area No. 4 (Sacramento) Other Long-Term Indebtedness Fixed Assets	Parking	2009	2015	50,000	50,000	5,994	44,006	—	—
County Service Area No. 40 (Sonoma) Other Long-Term Indebtedness Fire Truck - See Ranch	Fire Protection	2009	2019	255,720	255,720	15,537	160,746	—	—
Pur 2007 Freightliner-wilmar	Fire Protection	2006	2016	165,000	165,000	15,284	107,813	—	—
Purchase Fire Truck-Mayacamas	Fire Protection	2002	2012	83,500	83,500	8,811	32,930	—	—
County Service Area No. 41 (Sonoma) State Of California	Water Enterprise	—	—	—	—	—	—	2,233,521	—
County Service Area No. 44 (San Joaquin) Other Long-Term Indebtedness Water Well Restoration Work	Water Enterprise	2001	2011	110,000	110,000	11,000	33,000	—	—
County Service Area No. 47 (Fresno) Revenue Bonds Infrastructure Improvements	Waste Disposal Enterprise	1997	2027	3,471,685	3,471,685	80,000	2,793,491	—	—
Infrastructure Improvements	Water Enterprise	1997	2027	1,919,968	1,919,968	45,000	1,541,509	—	—
County Service Area No. 5 (Madera) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	75,000	—	—
County Service Area No. 5 (Siskiyou) Other Long-Term Indebtedness Carrick Water System	Water Enterprise	2003	2042	207,384	207,384	2,700	190,900	—	—
County Service Area No. 59 (Santa Cruz) Other Long-Term Indebtedness Financing Construction	Streets and Roads - Construction and Maintenance	2005	2015	232,101	232,101	27,435	90,671	—	—
County Service Area No. 6 (Lake) General Obligation Bonds Water System Improvements	Water Enterprise	1975	2013	160,000	160,000	3,000	4,000	—	—
Certificates of Participation Construction	Water Enterprise	2009	2045	714,000	714,000	—	675,200	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 6 (Shasta) Revenue Bonds System Improvements	Water Enterprise	1980	2020	\$ 537,000	\$ 537,000	\$ 19,000	\$ 248,000	\$ —	\$ —
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	29,000	600,000	—	—
County Service Area No. 62 (Riverside) General Obligation Bonds Waste Disposal	Waste Disposal Enterprise	1973	2011	165,000	165,000	8,000	18,000	—	—
County Service Area No. 7 (San Luis Obispo) Other Long-Term Indebtedness Capital Project	Waste Disposal Enterprise	2006	2016	200,000	200,000	20,000	120,000	—	—
County Service Area No. 70 (San Bernardino) Zone J General Obligation Bonds Utility Plant Construction	Water Enterprise	1974	1995	750,000	750,000	—	5,000	—	—
Utility Plant Construction	Water Enterprise	1978	2019	2,200,000	2,200,000	55,000	665,000	—	—
County Service Area No. 73 (San Bernardino) Other Long-Term Indebtedness Cover Increased Energy Costs	Lighting and Lighting Maintenance	2003	2013	3,100	3,100	424	1,053	—	—
County Service Area No. 75 (Monterey) Revenue Bonds Street Improvement	Waste Disposal Enterprise	1986	2024	257,000	257,000	6,000	148,000	—	—
Street Improvement	Water Enterprise	1986	2024	257,000	257,000	—	—	—	—
County Service Area No. 8 (Shasta) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	20,000	—	—
County Service Area No. 9 (San Luis Obispo) Other Long-Term Indebtedness Construction and Maintenance	Streets and Roads - Construction and Maintenance	2003	2012	146,776	146,776	14,500	59,000	—	—
County Service Area No. 9 (Santa Cruz) Certificates of Participation B.V. Module 4B Landfill Liner	Waste Disposal Enterprise	2006	2017	2,080,000	2,080,000	190,000	1,535,000	—	—
Other Long-Term Indebtedness Lease Purchase Compactor	Waste Disposal Enterprise	2008	2010	519,173	519,173	178,743	—	—	—
County Water Works District No. 1 (Lake) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	27,068	1,244,943	—	—
Countywide Public Finance Authority Revenue Bonds County Communication System	Financing or Constructing Facilities	1996	2011	27,725,000	27,725,000	560,000	1,205,000	—	—
Covelo Community Services District Other Long-Term Indebtedness Gap Loan for Construction United States	Waste Disposal Enterprise	2010	2040	675,400	289,568	—	289,568	—	—
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	663,100	—
Covina Public Financing Authority Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Covina Public Financing Authority — (continued)									
Financing	Financing or Constructing Facilities	2002	2023	\$ 10,262,262	\$ 10,262,262	\$ 300,000	\$ 8,102,262	\$ —	\$ —
Financing	Financing or Constructing Facilities	2009	2029	15,750,000	15,750,000	—	15,750,000	—	—
Financing	Financing or Constructing Facilities	1997	2022	8,345,000	8,345,000	370,000	4,820,000	—	—
Certificates of Participation									
Defeasement 1991 Water COP	Financing or Constructing Facilities	1999	2016	2,925,000	2,925,000	170,000	1,470,000	—	—
Crescent City Harbor District									
Other Long-Term Indebtedness									
Treatment Plant	Harbor and Port Enterprise	1989	2010	200,000	200,000	43,798	—	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	602,058	—
Crescent City Public Financing Authority									
Revenue Bonds									
Acquire Qualified Obligations	Financing or Constructing Facilities	1991	2012	2,500,000	2,500,000	80,000	420,000	—	—
Crescent Fire Protection District									
Other Long-Term Indebtedness									
Lease of Fire Station	Fire Protection	1998	2022	750,000	750,000	27,000	490,000	—	—
Purchase of New Fire Apparatus	Fire Protection	2006	2019	889,293	889,293	56,121	731,248	—	—
Crescenta Valley County Water District									
Certificates of Participation									
Water System Capital Improve	Water Enterprise	2007	2037	10,070,000	10,070,000	195,000	9,690,000	—	—
Water System Capital Improve	Financing or Constructing Facilities	2007	2037	10,070,000	10,070,000	—	—	—	—
Other Long-Term Indebtedness									
Purchase of a Vector Truck	Waste Disposal Enterprise	2006	2011	179,577	179,577	76,709	—	—	—
Crest Forest Fire Protection District Facilities Corporation									
Certificates of Participation									
Fire Equipment	Financing or Constructing Facilities	2002	2032	2,625,000	2,625,000	40,000	2,355,000	—	—
Crestline County Sanitation District (San Bernardino)									
Other Long-Term Indebtedness									
Loans Payable	Waste Disposal Enterprise	1996	2018	1,799,583	1,799,583	92,621	800,645	—	—
Crestline Village County Water District Water Facilities Corporation									
Revenue Bonds									
Leasehold Utility Plant CVWD	Financing or Constructing Facilities	1979	2019	1,250,000	1,250,000	45,000	535,000	—	—
Crestline Village Water District									
Revenue Bonds									
Payoff 1993 Revenue Bonds	Water Enterprise	2004	2013	956,848	956,848	113,155	430,367	—	—
Crestline-Lake Arrowhead Water Agency									
Improvement Districts B & C									
General Obligation Bonds									
Refund Safe Drinking Water	Water Enterprise	1994	2014	1,326,355	1,326,355	88,055	417,473	—	—
Crockett Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Crockett Community Services District — (continued)									
Other Long-Term Indebtedness									
Waste System	Waste Disposal Enterprise	2006	2047	\$ 700,000	\$ 700,000	\$ 23,994	\$ 620,865	\$ —	\$ —
Waste system	Waste Disposal Enterprise	2006	2026	541,930	525,168	18,538	489,002	—	—
Waste system	Waste Disposal Enterprise	2009	2018	485,000	485,000	58,395	426,605	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	441,017	—
Crockett-Carquinez Fire Protection District									
Other Long-Term Indebtedness									
Lease Purchase	Fire Protection	2008	2019	325,128	325,128	25,791	274,710	—	—
Crows Landing Community Services District									
State Of California									
	Water Enterprise	—	—	—	—	—	—	29,626	—
Crystal Springs County Sanitation District (San Mateo)									
Other Long-Term Indebtedness									
improvement of sewer facility	Waste Disposal Enterprise	2006	2013	1,000,000	1,000,000	200,000	600,000	—	—
CSUCI Financing Authority									
Revenue Bonds									
Construction Improvements	Financing or Constructing Facilities	2001	2044	195,525,000	195,525,000	—	—	—	—
Cucamonga County Water District									
Other Long-Term Indebtedness									
Acquire Construct Facilities	Water Enterprise	2001	2031	40,260,000	40,260,000	865,000	34,215,000	—	—
Acquire Construct Facilities	Water Enterprise	2001	2035	89,280,000	89,280,000	540,000	85,430,000	—	—
Acquire Construct Facilities	Water Enterprise	2009	2030	27,960,000	27,960,000	—	27,960,000	—	—
Acquire/Construct Facilities	Water Enterprise	2006	2037	21,610,000	21,610,000	350,000	20,930,000	—	—
Defease 1994 Certificates	Water Enterprise	2003	2023	13,340,000	13,340,000	535,000	10,090,000	—	—
Purchase of Equipment	Water Enterprise	2002	2010	1,369,400	1,369,400	32,830	—	—	—
Purchase of Equipment	Water Enterprise	2008	2018	5,488,351	5,488,351	500,445	4,508,118	—	—
Purchase of Solar Panels	Financing or Constructing Facilities	2009	2023	410,000	410,000	29,286	380,714	—	—
Purchase vehicles	Water Enterprise	2009	2014	395,000	395,000	74,287	267,263	—	—
Cucamonga Public Facilities Corporation									
Certificates of Participation									
Acquire/Construct Facilities	Financing or Constructing Facilities	2001	2035	89,280,000	89,280,000	540,000	85,430,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2001	2031	40,260,000	40,260,000	865,000	34,215,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2006	2037	21,610,000	21,610,000	350,000	20,930,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2009	2030	27,960,000	27,960,000	—	27,960,000	—	—
Defease 1994 Certificates	Financing or Constructing Facilities	2003	2023	13,340,000	13,340,000	535,000	10,090,000	—	—
Purchase Solar Panels	Financing or Constructing Facilities	2009	2023	410,000	410,000	29,286	380,714	—	—
Culver City Redevelopment Financing Authority									
Revenue Bonds									
Public Improvements	Financing or Constructing Facilities	1993	2014	128,070,000	128,070,000	4,100,000	24,125,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Cupertino Public Facilities Corporation Certificates of Participation Committee Cntr, City Hall	Financing or Constructing Facilities	2002	2030	\$ 56,640,000	\$ 56,640,000	\$ 1,460,000	\$ 45,510,000	\$ —	\$ —
Cutler Public Utility District United States	Waste Disposal Enterprise	—	—	—	—	—	—	760,000	—
Cuyama Community Services District United States	Waste Disposal Enterprise	—	—	—	—	—	—	430,617	—
Cuyamaca Water District Other Long-Term Indebtedness Improvements	Water Enterprise	2008	2013	35,000	35,000	6,578	22,627	—	—
Daggett Community Services District Revenue Bonds Upgrade Delivery Service	Water Enterprise	1980	2020	131,700	131,700	4,100	54,050	—	—
General Obligation Bonds General Business of District	Recreation and Park	1979	2019	165,000	165,000	3,000	46,000	—	—
Daphnedale Community Services District Revenue Bonds New Sewer System	Waste Disposal Enterprise	1982	2010	21,000	21,000	—	6,500	—	—
Davenport County Sanitation District (Santa Cruz) Other Long-Term Indebtedness State Revolving Fund LTD State Of California	Waste Disposal Enterprise	2001	2020	151,547	151,547	7,493	76,742	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	275,797	—
De Luz Community Service District Other Long-Term Indebtedness Acquire Office Bldg	Streets and Roads - Construction and Maintenance	2010	2025	530,000	530,000	—	530,000	—	—
Special Assessment Act 1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	75,000	695,000	—	—
Del Norte County Flood Control District State Of California	Water Enterprise	—	—	—	—	—	—	92,285	—
Del Norte County Public Improvement Corporation Certificates of Participation 1999 Construction Projects	Financing or Constructing Facilities	1999	2028	7,015,000	7,015,000	165,000	5,630,000	—	—
Courthouse	Financing or Constructing Facilities	1997	2009	3,755,000	3,755,000	660,000	—	—	—
Del Norte Healthcare District United States	Health	—	—	—	—	—	—	2,937,000	—
Del Norte Solid Waste Management Authority Other Long-Term Indebtedness Transfer Station Project	Waste Disposal Enterprise	2004	2034	3,535,000	3,535,000	86,554	3,205,118	—	—
Del Puerto Health Care District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Del Puerto Health Care District — (continued)									
Other Long-Term Indebtedness									
Billing and Medical Program	Hospital Enterprise	2007	2010	\$ 86,259	\$ 86,259	\$ 50,338	\$ —	\$ —	\$ —
Blood Analytical Equipment	Hospital Enterprise	2006	2011	42,408	42,408	22,771	—	—	—
Defibrillator Equip. Loan	Hospital Enterprise	2009	2013	57,603	57,603	12,041	40,629	—	—
Leased Ambulance	Hospital Enterprise	2007	2010	134,565	134,565	36,440	—	—	—
new ambulance	Hospital Enterprise	2010	2014	108,471	108,471	19,721	88,750	—	—
Del Puerto Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	2,663,275	—
Del Rey Community Services District									
Revenue Bonds									
Domestic Waste Disposal Plant	Waste Disposal Enterprise	1996	2036	932,800	932,800	30,100	770,900	—	—
Delano Financing Authority									
Certificates of Participation									
Construction Debt	Financing or Constructing Facilities	2002	2010	8,075,000	8,075,000	1,195,000	—	—	—
Delano-Earlimart Irrigation District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1999	2018	3,022,043	3,022,043	401,761	1,351,967	—	—
Delhi County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	86,504	—
Delta Diablo Sanitation District (Contra Costa)									
Certificates of Participation									
Waste Disposal Expansion	Waste Disposal Enterprise	1991	2016	17,454,950	17,454,950	1,025,429	5,544,521	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,599,396	—
Descanso Community Water District									
Other Long-Term Indebtedness									
Viejas Blvd Bridge Replacement	Water Enterprise	2010	2041	146,264	146,264	—	146,264	—	—
United States	Water Enterprise	—	—	—	—	—	—	545,135	—
State Of California	Water Enterprise	—	—	—	—	—	—	77,934	—
Desert Lake Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	387,935	—
Desert Recreation District									
Other Long-Term Indebtedness									
Financing Park Improvement	Recreation and Park	2002	2033	2,710,000	2,710,000	55,000	2,400,000	—	—
Special Assessment Act	Recreation and Park	—	—	—	—	335,000	2,805,000	—	—
1915 Act Bonds	Recreation and Park	—	—	—	—	335,000	2,805,000	—	—
Desert Sands Unified School District Building Corporation									
Certificates of Participation									
2003 Refunding COP	Financing or Constructing Facilities	2003	2020	16,450,000	16,450,000	850,000	10,745,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Desert Sands Unified School District Building Corporation — (continued)									
2003 Series F	Financing or Constructing Facilities	2003	2010	\$ 17,160,000	\$ 17,160,000	\$ 2,710,000	\$ —	\$ —	\$ —
2008 Series COP	Financing or Constructing Facilities	2008	2024	54,505,000	54,505,000	2,410,000	48,065,000	—	—
Refunding of Series 1995 COP	Financing or Constructing Facilities	2002	2020	11,235,000	11,235,000	565,000	7,160,000	—	—
Desert Water Agency Revenue Bonds									
Water Facility Improvements	Water Enterprise	2007	2037	26,860,000	26,860,000	485,000	24,740,000	—	—
Diablo Water District Revenue Bonds									
Construction of new well	Water Enterprise	2005	2030	7,500,000	7,500,000	420,000	6,310,000	—	—
Other Long-Term Indebtedness Construction of new well	Water Enterprise	2010	2035	4,200,000	4,200,000	110,000	4,090,000	—	—
Water Treatment	Water Enterprise	1993	2020	20,531,425	20,531,425	1,636,300	8,963,645	—	—
Dinuba Financing Authority Revenue Bonds									
Construction of Roads	Streets and Roads - Construction and Maintenance	2007	2023	7,450,000	7,450,000	115,000	7,200,000	—	—
Refunding and Improvement	Financing or Constructing Facilities	2002	2032	8,000,000	8,000,000	165,000	6,965,000	—	—
Dixon Public Financing Authority Revenue Bonds									
Fire Station	Financing or Constructing Facilities	1997	2022	3,300,000	3,300,000	125,000	2,145,000	—	—
Infrastructure Construction	Financing or Constructing Facilities	1998	2020	29,170,000	29,170,000	1,220,000	14,350,450	—	—
Treatment Plant/Police Station	Financing or Constructing Facilities	1996	2021	4,925,000	4,925,000	140,000	2,845,000	—	—
Dixon Public Improvement Corporation Revenue Bonds									
City Hall Construction	Financing or Constructing Facilities	1981	2021	915,000	915,000	30,000	480,000	—	—
Donner Summit Public Utility District General Obligation Bonds									
Construction	Water Enterprise	1971	2011	391,000	391,000	19,000	20,000	—	—
Construction	Waste Disposal Enterprise	1971	2011	362,200	362,200	18,000	18,000	—	—
Other Long-Term Indebtedness Construction	Waste Disposal Enterprise	2005	2025	1,253,356	1,253,356	42,723	1,078,443	—	—
Construction	Waste Disposal Enterprise	2006	2026	1,588,897	1,588,897	52,681	1,394,613	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	129,801	—
Lease Obligations	Waste Disposal Enterprise	—	—	—	—	—	—	—	63,220
Dos Palos Area Joint Power Authority Revenue Bonds									
Pipeline and Improvements A	Water Enterprise	1989	2029	2,513,000	2,513,000	64,000	1,718,593	—	—
Pipeline and Improvements B	Water Enterprise	1989	2029	570,000	570,000	13,000	403,207	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Dos Palos Area Joint Power Authority — (continued)									
Pipeline and Improvements C	Water Enterprise	1989	2029	\$ 111,600	\$ 111,600	\$ 2,000	\$ 82,000	\$ —	\$ —
Pipeline and Improvements D	Water Enterprise	1989	2029	286,600	286,600	6,000	207,000	—	—
Other Long-Term Indebtedness Operating Capital	Water Enterprise	1989	2029	15,000	15,000	—	10,434	—	—
Dos Palos Area Wastewater Treatment and Disposal System									
Revenue Bonds									
Capital Improvements Series A	Waste Disposal Enterprise	1991	2031	2,577,800	2,577,800	45,000	2,065,000	—	—
Capital Improvements Series B	Waste Disposal Enterprise	1991	2031	198,500	198,500	4,400	152,200	—	—
Capital Improvements Series C	Waste Disposal Enterprise	1991	2031	242,400	242,400	5,000	185,000	—	—
Downieville Public Utility District									
State Of California	Water Enterprise	—	—	—	—	—	—	132,081	—
Dublin San Ramon Service District									
Revenue Bonds									
Refund 1990 COPs	Waste Disposal Enterprise	1997	2014	5,025,000	5,025,000	1,280,000	—	—	—
Certificates of Participation Expand Treatment Plant	Waste Disposal Enterprise	2000	2035	55,000,000	55,000,000	21,253,500	—	—	—
Other Long-Term Indebtedness Refunding 2000 COPs and 1997	Waste Disposal Enterprise	2009	2019	18,486,000	18,486,000	765,543	17,720,457	—	—
Water Expansion Projects	Water Enterprise	2000	2028	16,415,000	16,415,000	505,000	12,390,000	—	—
Dublin San Ramon Services District/East Bay Municipal Utility District Recycled Water Authority									
Time Warrants									
State Of California	Water Enterprise	—	—	—	—	—	46,600,000	—	—
	Water Enterprise	—	—	—	—	—	—	20,810,649	—
Ducor Community Services District									
Special Assessment Act Mark-Roos	Water Enterprise	—	—	—	—	7,100	171,850	—	—
Dudley Ridge Water District									
General Obligation Bonds									
Canal Improvements	Water Enterprise	1986	2010	2,254,000	2,151,283	141,025	145,908	—	—
Water Recovery System	Water Enterprise	1984	2014	966,000	955,017	48,452	273,307	—	—
Dunnigan Water District									
United States	Water Enterprise	—	—	—	—	—	—	3,244,961	—
Dunningan Fire Protection District									
Other Long-Term Indebtedness									
Acq. Of Fire Truck	Fire Protection	2003	2011	166,621	166,621	18,761	40,913	—	—
Acquisition of Fire Truck	Fire Protection	2006	2017	170,425	170,425	1,199	162,116	—	—
Acquisition of Rescue Squad	Fire Protection	2004	2018	51,437	51,437	3,355	32,971	—	—
Eagle Field Water District									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Eagle Field Water District — (continued) Pumping of Water	Water Enterprise	2005	2015	\$ 59,119	\$ 59,119	\$ 5,710	\$ 33,225	\$ —	\$ —
East Bay Municipal Utility District Revenue Bonds									
Bond & Com Paper Refunding	Water Enterprise	2010	2036	192,830,000	192,830,000	—	192,830,000	—	—
Construction	Water Enterprise	2001	2035	300,000,000	300,000,000	—	300,000,000	—	—
Construction 1998	Waste Disposal Enterprise	1987	2038	200,000,000	50,000,000	1,550,000	—	—	—
Construction of Facilities	Water Enterprise	1996	2025	700,000,000	241,850,000	20,020,000	191,180,000	—	—
Construction of Facilities	Water Enterprise	1996	2026	700,000,000	250,000,000	2,650,000	5,645,000	—	—
Dedicated Capacity in Freeport	Water Enterprise	2008	2037	450,000,000	450,000,000	—	450,000,000	—	—
New Construction	Water Enterprise	2010	2040	400,000,000	400,000,000	—	400,000,000	—	—
Refund 1996 & 98 Bonds	Waste Disposal Enterprise	2007	2026	46,670,000	46,670,000	1,710,000	42,125,000	—	—
Refund of Bonds	Waste Disposal Enterprise	2008	2027	65,300,000	65,300,000	2,040,000	58,610,000	—	—
Refunding 98 Bonds	Water Enterprise	2007	2019	54,790,000	54,790,000	4,510,000	50,280,000	—	—
Refunding of Bonds	Water Enterprise	2008	2035	160,000,000	160,000,000	100,300,000	59,125,000	—	—
Refunding of Bonds	Water Enterprise	2008	2038	322,525,000	322,525,000	1,375,000	318,550,000	—	—
Refunding of Bonds	Water Enterprise	2009	2026	331,155,000	331,155,000	4,920,000	321,140,000	—	—
Refunding of Bonds	Waste Disposal Enterprise	2008	2038	50,000,000	50,000,000	—	50,000,000	—	—
Refunding of Bonds	Waste Disposal Enterprise	2008	2038	69,300,000	69,300,000	1,650,000	66,850,000	—	—
Refunding of Series 1993 Bonds	Water Enterprise	1996	2021	115,730,000	115,730,000	4,320,000	65,345,000	—	—
System Improvements & CP Retir	Waste Disposal Enterprise	2007	2037	80,630,000	80,630,000	—	80,630,000	—	—
General Obligation Bonds Refunding of GO E Bonds	Flood Control and Water Conservation	2003	2018	41,730,000	41,730,000	2,530,000	27,255,000	—	—
Other Long-Term Indebtedness Emergency Drought Time Warrants	Water Enterprise	1977	2017	5,973,000	5,973,000	1,282,000	—	—	—
	Water Enterprise	—	—	—	—	330,300,000	290,300,000	—	—
	Waste Disposal Enterprise	—	—	—	—	—	15,000,000	—	—
State Of California	Flood Control and Water Conservation	—	—	—	—	—	—	20,652,000	—
	Water Enterprise	—	—	—	—	—	—	29,028,000	—
East Bay Regional Park District Revenue Bonds									
Defeased Debt	Recreation and Park	2002	2013	10,605,000	10,605,000	1,000,000	4,450,000	—	—
Defeased Debt	Recreation and Park	2008	2020	75,600,000	75,600,000	—	75,600,000	—	—
Defeased Debt 2008	Recreation and Park	2008	2020	75,600,000	75,600,000	24,215,000	51,385,000	—	—
General Obligation Bonds									
Improve Recreational Space	Recreation and Park	2006	2031	15,000,000	15,000,000	3,610,000	11,390,000	—	—
Improving Recreation Space	Recreation and Park	2006	2031	25,000,000	25,000,000	7,195,000	—	—	—
Recreation and Park, 2009 (A)	Recreation and Park	2009	2029	80,000,000	80,000,000	—	80,000,000	—	—
Refunding 2006-2008 Bonds	Recreation and Park	2009	2013	7,625,000	7,625,000	—	7,625,000	—	—
Refunding 2006-2008 Bonds	Recreation and Park	2009	2012	12,375,000	12,375,000	—	12,375,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
East Bay Regional Park District — (continued)									
Refunding Series 1998D	Recreation and Park	2006	2031	\$ 23,600,000	\$ 23,600,000	\$ 8,045,000	\$ 15,555,000	\$ —	\$ —
Other Long-Term Indebtedness									
Purchase of Helicopter	Police Protection and Personal Safety	2007	2012	3,558,000	3,558,000	684,809	2,213,261	—	—
East Bay State Building Authority									
Certificates of Participation									
State Building	Financing or Constructing Facilities	1991	2018	126,165,101	95,920,101	5,238,000	11,002,914	—	—
State Building	Financing or Constructing Facilities	1997	2016	50,985,000	50,985,000	2,190,000	39,575,000	—	—
East Contra Costa Fire Protection District									
Other Long-Term Indebtedness									
Lease Purchase	Fire Protection	2003	2012	1,021,717	1,021,717	119,054	251,909	—	—
East Kern Airport District									
Other Long-Term Indebtedness									
Facilities Improvements	Airport Enterprise	1989	2011	1,778,618	1,778,618	124,733	—	—	—
East Kern Health Care District									
Other Long-Term Indebtedness									
Purchase of Land	Health	2006	2016	130,000	130,000	—	130,000	—	—
East Niles Community Services District									
Other Long-Term Indebtedness									
Additional Capacity Sewer	Waste Disposal Enterprise	2003	2021	2,516,000	2,516,000	133,128	1,632,308	—	—
United States	Water Enterprise	—	—	—	—	—	—	466,500	—
	Waste Disposal Enterprise	—	—	—	—	—	—	28,982	—
East Orange County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	106,841	—
East Orsi Community Services District									
Revenue Bonds									
Construction of Sewer	Waste Disposal Enterprise	1983	2023	75,600	75,600	2,000	43,000	—	—
System									
East Palo Alto Sanitary District (San Mateo)									
Revenue Bonds									
Rehab Sewer Collection	Waste Disposal Enterprise	1999	2006	573,000	573,000	19,010	347,662	—	—
System									
Rehab Sewer Collection	Waste Disposal Enterprise	1990	2006	5,760,000	5,760,000	19,170	337,520	—	—
System									
Certificates of Participation									
Improve Existing Facilities	Waste Disposal Enterprise	1990	2005	3,435,000	3,435,000	217,399	1,002,001	—	—
Lease Obligations	Waste Disposal Enterprise	—	—	—	—	—	—	—	(270,000)
East Quincy Community Services District									
Revenue Bonds									
Sewer Construction	Waste Disposal Enterprise	1996	2035	2,400,020	2,400,020	73,709	1,921,219	—	—
East Valley Public Facilities Corporation									
Certificates of Participation									
System	Financing or Constructing Facilities	1996	2009	8,140,000	8,140,000	615,000	—	—	—
Replacement-Expansion									

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
East Valley Public Facilities Corporation — (continued)									
System Replacement-Expansion	Financing or Constructing Facilities	2001	2014	\$ 12,000,000	\$ 12,000,000	\$ 750,000	\$ 5,935,000	\$ —	\$ —
East Valley Water District									
Certificates of Participation									
Refunding, System Expansion	Water Enterprise	2001	2020	12,000,000	12,000,000	750,000	5,935,000	—	—
Refunding, System Replacement	Water Enterprise	1996	2009	8,140,000	8,140,000	615,000	—	—	—
Other Long-Term Indebtedness									
Construction	Water Enterprise	2006	2026	6,000,000	6,000,000	209,875	5,218,703	—	—
Construction	Water Enterprise	2005	2015	149,438	149,438	6,762	138,623	—	—
Construction of New Facility	Water Enterprise	2004	2024	10,000,000	10,000,000	387,375	8,067,777	—	—
Equipment Lease	Water Enterprise	2009	2015	55,556	55,556	8,281	47,275	—	—
Eastern Municipal Water District									
Improvement District No. U6									
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1965	2040	2,750,000	2,750,000	—	2,700,000	—	—
Waste Disposal	Waste Disposal Enterprise	1964	2040	2,300,000	2,300,000	—	900,000	—	—
Waste Disposal	Waste Disposal Enterprise	1989	2036	15,000,000	3,200,000	61,000	2,967,000	—	—
Waste Disposal	Waste Disposal Enterprise	1978	2036	200,000	200,000	4,000	184,000	—	—
Waste Disposal	Waste Disposal Enterprise	1972	2025	1,600,000	1,600,000	65,000	1,353,000	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2036	500,000	400,000	8,000	371,000	—	—
Waste Disposal	Waste Disposal Enterprise	1978	2015	750,000	750,000	69,000	387,000	—	—
Waste Disposal	Waste Disposal Enterprise	1972	2010	325,000	325,000	33,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2027	600,000	160,000	4,000	94,000	—	—
Waste Disposal	Waste Disposal Enterprise	1968	2022	1,000,000	615,000	7,000	112,000	—	—
Waste Disposal	Waste Disposal Enterprise	1962	2036	2,850,000	2,850,000	19,000	951,000	—	—
Waste Disposal	Waste Disposal Enterprise	1966	2015	600,000	600,000	31,000	172,000	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2010	4,950,000	4,950,000	131,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2036	5,800,000	5,800,000	45,000	2,179,000	—	—
Waste Disposal	Waste Disposal Enterprise	1970	2027	800,000	800,000	19,000	476,000	—	—
Waste Disposal	Waste Disposal Enterprise	1969	2036	16,000,000	16,000,000	101,000	4,817,000	—	—
Waste Disposal	Waste Disposal Enterprise	1995	2040	46,200,000	9,000,000	—	9,000,000	—	—
Waste Disposal	Waste Disposal Enterprise	1989	2015	15,000,000	5,200,000	—	2,000,000	—	—
Waste Disposal	Waste Disposal Enterprise	1972	2015	500,000	500,000	—	400,000	—	—
Waste Disposal	Waste Disposal Enterprise	1970	2040	4,600,000	3,093,000	—	3,093,000	—	—
Water Distribution System	Water Enterprise	1995	2040	19,700,000	9,012,000	—	9,012,000	—	—
Water Distribution System	Water Enterprise	1978	2015	420,000	420,000	—	320,000	—	—
Water Distribution System	Water Enterprise	1972	2015	1,500,000	1,500,000	—	1,150,000	—	—
Water Distribution System	Water Enterprise	1971	2015	3,750,000	3,750,000	—	2,350,000	—	—
Water Distribution System	Water Enterprise	1969	2015	1,250,000	1,250,000	—	700,000	—	—
Water Distribution System	Water Enterprise	1964	2036	700,000	570,000	6,000	269,000	—	—
Water Distribution System	Water Enterprise	1965	2036	1,250,000	315,000	2,000	107,000	—	—
Water Distribution System	Water Enterprise	1964	2036	2,300,000	1,400,000	8,000	371,000	—	—
Water Distribution System	Water Enterprise	1963	2010	2,000,000	2,000,000	66,000	—	—	—
Water Distribution System	Water Enterprise	1964	2036	300,000	235,000	3,000	148,000	—	—
Water Utility	Water Enterprise	1972	2025	2,650,000	2,650,000	28,000	592,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Eastern Municipal Water District — (continued)									
Certificates of Participation									
Administration Building	Water Enterprise	1991	2023	\$ 22,800,000	\$ 22,800,000	\$ 670,000	\$ 2,285,000	\$ —	\$ —
Interceptor System	Waste Disposal Enterprise	2007	2024	20,710,000	20,710,000	75,000	20,635,000	—	—
Treatment Plant/Interceptor	Waste Disposal Enterprise	1991	2023	105,890,000	105,890,000	3,105,000	10,635,000	—	—
Treatment Plant/Interceptor	Waste Disposal Enterprise	2009	2036	140,035,000	140,035,000	—	140,035,000	—	—
Treatment Plants	Waste Disposal Enterprise	2008	2022	54,400,000	54,400,000	330,000	54,070,000	—	—
Treatment Plants	Waste Disposal Enterprise	2009	2033	64,110,000	64,110,000	1,875,000	62,235,000	—	—
Improvements									
Treatment Plants	Waste Disposal Enterprise	2009	2023	54,760,000	54,760,000	555,000	54,205,000	—	—
mprovements									
Treatment Plants, Sewer System	Waste Disposal Enterprise	2006	2036	106,320,000	106,320,000	—	106,320,000	—	—
Trmnt Plants, Lift Stations	Waste Disposal Enterprise	2001	2020	68,735,000	68,735,000	3,165,000	46,900,000	—	—
Trmt Plants and Sewer System	Waste Disposal Enterprise	2008	2036	54,575,000	54,575,000	—	54,575,000	—	—
Trmt Plants, Lift Stations	Waste Disposal Enterprise	2008	2031	56,855,000	56,855,000	255,000	56,155,000	—	—
Water Distribution System	Water Enterprise	2009	2039	50,000,000	50,000,000	—	50,000,000	—	—
Water Distribution System	Water Enterprise	2009	2039	50,000,000	50,000,000	—	50,000,000	—	—
Water Pumping Plants, Pipeline	Water Enterprise	2001	2013	13,985,000	13,985,000	1,515,000	6,675,000	—	—
Other Long-Term Indebtedness									
Sari Line Capacity	Water Enterprise	1992	2012	13,382,054	13,382,054	306,462	669,188	—	—
Share Wastewater Treatment	Waste Disposal Enterprise	1991	2011	3,647,000	3,647,000	24,488	25,850	—	—
Special Assessment Act									
1911 Act Bonds	Water Enterprise	—	—	—	—	40,024	372,033	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	537,000	19,492,000	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	110,000	3,680,000	—	—
Other	Water Enterprise	—	—	—	—	1,085,000	59,450,000	—	—
Other	Waste Disposal Enterprise	—	—	—	—	2,770,000	133,195,000	—	—
United States									
	Waste Disposal Enterprise	—	—	—	—	—	—	1,520,647	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	38,063,543	—
Eastern Plumas Hospital District									
Other Long-Term Indebtedness									
Defeasance & repairs	Hospital Enterprise	2006	2016	1,500,000	1,500,000	143,411	806,669	—	—
Equipment	Hospital Enterprise	2003	2007	430,784	430,784	64,364	—	—	—
Equipment Purchase	Hospital Enterprise	2009	2014	380,000	380,000	72,233	290,120	—	—
Facility Repairs	Hospital Enterprise	2004	2013	450,000	450,000	47,107	167,716	—	—
Hospital	Hospital Enterprise	2000	2032	4,600,000	4,563,347	103,876	3,849,579	—	—
Land Acquisition	Hospital Enterprise	2004	2013	552,000	552,000	30,972	387,740	—	—
Loyalton Campus Acquisition	Hospital Enterprise	2004	2033	575,000	575,000	8,940	526,264	—	—
Repairs and Improvements	Hospital Enterprise	2004	2014	800,000	800,000	80,833	369,396	—	—
Ebbetts Pass Fire Protection District									
Other Long-Term Indebtedness									
Construction Of Fire Station	Fire Protection	2006	2026	3,000,000	3,000,000	169,617	2,428,804	—	—
Eden Township Hospital District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Eden Township Hospital District — (continued)									
Medical Office Building	Health	2010	2012	\$ 48,202,398	\$ 48,202,398	\$ —	\$ 48,202,398	\$ —	\$ —
El Camino Hospital District									
General Obligation Bonds									
Construction of New Hospital	Hospital Enterprise	2006	2036	150,000,000	148,000,000	—	148,766,212	—	—
El Cerrito Public Financing Authority									
Revenue Bonds									
Construction of Swim Center	Financing or Constructing Facilities	2002	2020	4,615,000	4,615,000	230,000	3,165,000	—	—
Street Improvement	Streets and Roads - Construction and Maintenance	2008	2037	11,750,000	11,750,000	230,000	11,295,000	—	—
Certificates of Participation									
Construction of City Hall	Financing or Constructing Facilities	2007	2026	9,610,000	9,610,000	190,000	9,420,000	—	—
El Dorado County Bond Authority									
Revenue Bonds									
County Office Building	Financing or Constructing Facilities	1997	2009	16,860,000	16,830,000	4,180,000	—	—	—
El Dorado County Fire Protection District									
Other Long-Term Indebtedness									
Purchase Fire Trucks	Fire Protection	1994	2012	1,000,000	1,000,000	—	690,692	—	—
El Dorado Hills Community Services District									
General Obligation Bonds									
Refund 1994 Bonds	Recreation and Park	2004	2009	1,743,800	1,743,800	178,195	—	—	—
Other Long-Term Indebtedness									
Promontory Park Construction	Recreation and Park	2006	2021	3,974,038	3,974,038	216,862	3,156,552	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	44,800	572,640	—	—
El Dorado Irrigation District									
General Obligation Bonds									
Purchase of Sly Park	Water Enterprise	2003	2019	6,000,000	6,000,000	435,000	3,825,000	—	—
Certificates of Participation									
Cap Improvement, Series 2004A	Water Enterprise	2004	2025	75,445,000	75,445,000	4,305,000	57,715,000	—	—
Capital Improvement	Water Enterprise	2009	2039	132,285,000	132,285,000	—	132,285,000	—	—
Capital Improvement	Water Enterprise	2003	2021	74,025,000	74,025,000	3,870,000	67,235,000	—	—
Capital Improvement	Water Enterprise	2008	2036	110,705,000	110,705,000	—	110,705,000	—	—
Other Long-Term Indebtedness									
County Loan, OPEB, Other Leases	Water Enterprise	1996	2016	6,841,170	6,841,170	833,001	4,306,387	—	—
Leases	Water Enterprise	1999	2008	3,375,019	3,375,019	—	5,139,388	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	20,418,889	—
El Dorado Union High School District Financing Corporation									
Certificates of Participation									
Construct School Facilities	Financing or Constructing Facilities	1999	2012	7,150,000	7,150,000	2,515,000	—	—	—
Construction	Financing or Constructing Facilities	2006	2016	14,295,000	14,295,000	1,470,000	11,405,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
El Dorado Union High School District Financing Corporation — (continued)									
Construction	Financing or Constructing Facilities	2001	2022	\$ 4,970,000	\$ 4,970,000	\$ 110,000	\$ 4,150,000	\$ —	\$ —
Refunding COP Series	Financing or Constructing Facilities	2009	2040	9,004,154	9,004,154	—	9,004,154	—	—
El Medio Fire Protection District									
Other Long-Term Indebtedness									
Fire Protection	Fire Protection	2007	2016	321,104	321,104	29,819	213,778	—	—
Fire Protection	Fire Protection	2006	2012	60,000	60,000	8,925	19,425	—	—
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	253,596
El Solyo Water District									
Other Long-Term Indebtedness									
Capital Improvement	Water Enterprise	2005	2015	250,000	250,000	23,320	162,271	—	—
El Toro Water District									
Certificates of Participation									
Defeasance Previous Debt	Waste Disposal Enterprise	1993	2013	1,060,000	1,060,000	70,000	240,000	—	—
Other Long-Term Indebtedness									
Refinance 1993 Series B COP	Waste Disposal Enterprise	2002	2018	1,310,270	1,310,270	58,000	906,270	—	—
Waste Disposal	Waste Disposal Enterprise	1984	2014	3,287,885	3,287,885	249,584	1,147,256	—	—
Water Utility	Water Enterprise	1984	2014	8,568,478	8,568,478	549,084	2,523,968	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	4,220,584	—
Elk Community Services District									
Other Long-Term Indebtedness									
Fire Engine	Fire Protection	2006	2011	50,000	50,000	9,486	16,947	—	—
New Fire Engine	Fire Protection	2003	2008	75,000	75,000	7,017	—	—	—
Elk Creek Community Services District									
Other Long-Term Indebtedness									
Water System Construction	Water Enterprise	1997	2037	383,000	383,000	1,507	331,993	—	—
Elk Grove Community Services District Public Facilities Acquisition Corporation									
Other Long-Term Indebtedness									
Park Site	Financing or Constructing Facilities	2007	2026	5,200,000	5,200,000	166,628	4,476,982	—	—
Elk Grove-Cosumnes Cemetery District									
Other Long-Term Indebtedness									
Purchase land	Cemetery	2004	2024	800,000	800,000	29,915	652,494	—	—
Elsinore Valley Municipal Water District									
District Improvement District No. 2									
General Obligation Bonds									
Capital Improvements 1968	Water Enterprise	1968	2011	7,000,000	7,000,000	260,000	555,000	—	—
Certificates of Participation									
Capital Improvements	Water Enterprise	1992	2012	23,632,400	23,632,400	957,350	3,228,750	—	—
Capital Improvements	Waste Disposal Enterprise	2007	2034	54,518,400	54,518,400	990,000	52,549,200	—	—
Capital Improvements	Waste Disposal Enterprise	1995	2035	33,011,620	33,011,620	89,000	32,922,620	—	—
Capital Improvements	Waste Disposal Enterprise	2002	2019	13,991,850	13,991,850	—	13,682,100	—	—
Capital Improvements	Waste Disposal Enterprise	2000	2029	43,995,550	43,995,550	—	43,995,550	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Elsinore Valley Municipal Water District — (continued)									
Capital Improvements	Waste Disposal Enterprise	1992	2012	\$ 34,007,600	\$ 34,007,600	\$ 1,377,650	\$ 4,646,250	\$ —	\$ —
Capital Improvements	Water Enterprise	2000	2029	21,669,450	21,669,450	—	21,669,450	—	—
Capital Improvements	Water Enterprise	2002	2019	9,723,150	9,723,150	—	9,507,900	—	—
Capital Improvements	Water Enterprise	1995	2035	21,583,000	21,583,000	801,000	20,842,380	—	—
Capital Improvements	Water Enterprise	2007	2034	21,201,600	21,201,600	385,000	20,435,800	—	—
Other Long-Term Indebtedness									
Sari Line Project	Waste Disposal Enterprise	1999	2018	3,060,000	3,060,000	142,481	1,404,257	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	33,433,799	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	5,090,348	—
	Water Enterprise	—	—	—	—	—	—	2,241,875	—
Elsinore Valley Water and Sewer Facilities Corporation									
Certificates of Participation									
Capital Fund Improvements 2000	Financing or Constructing Facilities	2008	2029	65,665,000	65,665,000	—	65,665,000	—	—
Partial Refunding of 1992 COP	Financing or Constructing Facilities	2002	2020	23,715,000	23,715,000	—	23,190,000	—	—
Partial Refunding- Series 2007	Financing or Constructing Facilities	2007	2034	116,545,000	116,545,000	1,375,000	72,985,000	—	—
Water and Sewer Improvements	Financing or Constructing Facilities	2008	2035	54,655,000	54,655,000	890,000	53,765,000	—	—
Water Facilities	Financing or Constructing Facilities	2002	2012	33,100,000	33,100,000	2,335,000	7,875,000	—	—
Elsinore Water District									
Other Long-Term Indebtedness									
Backhoe	Water Enterprise	2005	2010	54,830	54,830	10,966	3,642	—	—
Build Tank	Water Enterprise	2004	2019	1,000,000	1,000,000	80,000	620,000	—	—
Emeryville Public Financing Authority									
Revenue Bonds									
Refinance Reassessment Bonds	Financing or Constructing Facilities	1999	2021	14,420,000	14,242,000	705,000	8,890,000	—	—
Empire West Side Irrigation District									
United States									
	Water Enterprise	—	—	—	—	—	—	30,251	—
Encina Financing Joint Powers Authority									
Revenue Bonds									
Wastewater Facilities	Financing or Constructing Facilities	1997	2014	18,640,000	18,640,000	1,185,000	6,900,000	—	—
ERICA Communications Authority									
Lease Obligations									
	Police Protection and Personal Safety	—	—	—	—	—	—	—	5,926,139
Escalon Consolidated Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	2002	3,525	3,525	—	3,525	—	—
Esparto Community Services District									
Other Long-Term Indebtedness									
Acquisition of Water Tank	Water Enterprise	2002	2012	250,000	250,000	27,026	59,559	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Esparto Community Services District — (continued)									
New Lift Station	Waste Disposal Enterprise	2003	2018	\$ 90,748	\$ 90,748	\$ 6,153	\$ 55,794	\$ —	\$ —
Purchase of Truck	Water Enterprise	2006	2011	35,081	35,081	7,842	4,880	—	—
United States	Water Enterprise	—	—	—	—	—	—	3,465,000	—
	Waste Disposal Enterprise	—	—	—	—	—	—	1,548,000	—
Eureka Public Financing Authority									
Revenue Bonds									
Redevelopment Activities	Financing or Constructing Facilities	2010	2027	4,960,000	4,960,000	—	4,960,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2010	2027	4,235,000	4,235,000	—	4,235,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2003	2023	17,500,000	15,250,000	—	15,250,000	—	—
Exeter District Ambulance									
Other Long-Term Indebtedness									
Asset Acquisition	Ambulance Service	2006	2011	126,162	126,162	13,962	63,177	—	—
Fair Oaks Water District									
Certificates of Participation									
Water Utility	Water Enterprise	1999	2011	7,000,000	6,580,000	690,000	570,000	—	—
Other Long-Term Indebtedness									
Pipeline Payment	Water Enterprise	1993	2014	3,235,163	3,235,163	195,562	990,851	—	—
Fairbanks Ranch Community Services District									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	674,983	—
Fairfield-Suisun Sewer District									
Revenue Bonds									
Refunded Old Debt	Waste Disposal Enterprise	2001	2016	21,370,000	21,370,000	2,130,000	12,980,000	—	—
Other Long-Term Indebtedness									
UV Disinfection Project	Waste Disposal Enterprise	2010	2031	11,100,000	1,073,624	—	1,073,624	—	—
Fall River Mills Community Services District									
Revenue Bonds									
Improvements	Water Enterprise	1973	2013	450,000	450,000	24,555	55,445	—	—
Improvements	Waste Disposal Enterprise	1979	2019	275,000	275,000	11,821	120,179	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	6,895	—
Fall River Resource Conservation District									
Other Long-Term Indebtedness									
Purchase an Office Building	Financing or Constructing Facilities	2005	2015	90,000	90,000	8,847	47,697	—	—
Fallbrook Public Utility District									
Certificates of Participation									
Outfall Tertiary Treatment	Waste Disposal Enterprise	1992	2013	14,500,000	14,500,000	865,000	4,198,000	—	—
Other Long-Term Indebtedness									
Administration Building	Water Enterprise	1994	2010	2,358,750	2,358,743	123,936	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	295,568	—
Fallen Leaf Lake Community Services District									
Other Long-Term Indebtedness									
Fire Engine and Boat Docks	Recreation and Park	1993	2015	37,000	37,000	1,000	3,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Farmington Fire Protection District Other Long-Term Indebtedness State Loan Chapter 1168/85	Fire Protection	1985	1985	\$ 3,354	\$ 3,354	\$ —	\$ 3,354	\$ —	\$ —
Fern Valley Water District Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	5,194	292,232	—	—
Ferndale Fire Protection District Other Long-Term Indebtedness Acquisition of Firehall annex	Fire Protection	2006	2021	75,000	75,000	3,229	63,722	—	—
Annex Renovation	Fire Protection	2009	2012	100,000	99,161	—	99,161	—	—
Fiddletown Community Services District Other Long-Term Indebtedness New Well	Water Enterprise	2007	2027	50,000	50,000	3,050	40,153	—	—
Fieldbrook Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	749,499	—
	Waste Disposal Enterprise	—	—	—	—	—	—	27,199	—
Fig Garden Fire Protection District State Of California	Fire Protection	—	—	—	—	—	—	5,013	—
Financing Authority of the City of Redondo Beach Revenue Bonds Capital Improvements	Financing or Constructing Facilities	2008	2019	7,645,000	7,645,000	570,000	6,690,000	—	—
Refund Bonds Issued for RDA	Financing or Constructing Facilities	2001	2023	2,965,000	2,965,000	125,000	2,010,000	—	—
Other Long-Term Indebtedness Cap Improvements	Financing or Constructing Facilities	2010	2015	1,470,541	1,470,541	55,304	1,415,237	—	—
Capital Improvements	Financing or Constructing Facilities	2002	2022	1,701,510	1,701,510	1,471,451	—	—	—
Firebaugh Canal Water District Other Long-Term Indebtedness Purchase of Land	Water Enterprise	2004	2009	561,600	561,600	112,320	—	—	—
Florin Resource Conservation District Certificates of Participation Capital Improvements 2005A	Water Enterprise	2005	2045	13,267,145	13,267,145	90,000	13,087,145	—	—
Refund Orig COPs on Building	Water Enterprise	2003	2029	16,366,993	16,366,993	625,000	12,666,994	—	—
Refunding of COPS 2002A	Water Enterprise	2002	2033	23,675,000	23,675,000	265,000	22,725,000	—	—
Refunding of COPS 2002B	Water Enterprise	2002	2033	10,170,000	10,170,000	200,000	9,570,000	—	—
Refunding of COPS 2003A	Water Enterprise	2003	2033	11,910,000	11,910,000	80,000	11,805,000	—	—
Other Long-Term Indebtedness Building Purchase	Water Enterprise	2009	2024	1,100,000	1,100,000	60,398	1,039,602	—	—
Folsom Public Financing Authority Revenue Bonds City Hall Complex Lease Rfndng	Financing or Constructing Facilities	2002	2017	16,950,000	16,950,000	1,010,000	9,610,000	—	—
Local Obligation Bond issue	Financing or Constructing Facilities	2008	2017	11,955,000	11,955,000	730,000	11,225,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Folsom Public Financing Authority — (continued)									
Local Obligation Bond Issue	Financing or Constructing Facilities	2004	2018	\$ 7,430,000	\$ 7,430,000	\$ 355,000	\$ 5,180,000	\$ —	\$ —
Local Obligation Bond Issues	Financing or Constructing Facilities	1998	2020	2,860,000	2,860,000	110,000	1,695,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	2004	2021	7,800,000	7,800,000	375,000	5,865,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	2004	2021	14,685,000	14,685,000	710,000	11,555,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1999	2020	6,125,000	6,125,000	245,000	3,695,000	—	—
Tax Bonds	Financing or Constructing Facilities	2007	2032	45,540,000	45,540,000	440,000	44,690,000	—	—
Tax Bonds	Financing or Constructing Facilities	2007	2032	24,885,000	24,885,000	615,000	23,695,000	—	—
Water Bonds	Financing or Constructing Facilities	1998	2028	19,325,000	19,325,000	15,665,000	—	—	—
Water Bonds	Financing or Constructing Facilities	2009	2028	15,825,000	15,825,000	—	15,825,000	—	—
Water Bonds	Financing or Constructing Facilities	2005	2034	14,285,000	14,285,000	290,000	12,775,000	—	—
Certificates of Participation									
Recreation Facility	Financing or Constructing Facilities	1999	2029	825,000	825,000	10,000	775,000	—	—
Fontana Public Financing Authority									
Revenue Bonds									
Refinance Debt	Financing or Constructing Facilities	2005	2032	134,965,000	134,965,000	2,435,000	123,435,000	—	—
Refinance Debt	Financing or Constructing Facilities	2001	2023	59,215,000	59,215,000	2,570,000	39,370,000	—	—
Refinance Debt	Financing or Constructing Facilities	2002	2032	55,000,000	54,640,000	445,000	52,370,000	—	—
Foothill Fire Protection District (Calaveras)									
Other Long-Term Indebtedness									
Purchase Two Fire Engines	Fire Protection	2002	2011	290,016	290,016	35,403	91,518	—	—
Foresthill Public Utility District									
Certificates of Participation									
Purchase of Sugar Pine Dam	Water Enterprise	2003	2028	3,195,000	3,195,000	100,000	2,595,000	—	—
Other Long-Term Indebtedness									
Capital Lease	Water Enterprise	2005	2012	143,509	143,509	27,802	24,567	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	50,800	2,936,000	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	445,000	—	—	—
Forestville Water District									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	2,601,500	—
Fort Bragg Municipal Imp District No. 1									
General Obligation Bonds									
Sewer System Improvements	Waste Disposal Enterprise	1998	2019	770,000	770,000	35,000	420,000	—	—
Lease Obligations	Waste Disposal Enterprise	—	—	—	—	—	—	—	20,329

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Fort Bragg Rural Fire Protection District Other Long-Term Indebtedness									
Acquire Fire Protection Equipm	Fire Protection	2003	2013	\$ 100,000	\$ 100,000	\$ 11,165	\$ 24,008	\$ —	\$ —
Equipment Acquisition	Fire Protection	2007	2016	50,000	50,000	4,594	33,753	—	—
Fort Dick Fire Protection District Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2008	2011	40,000	40,000	9,554	20,892	—	—
Fowler Cemetery District Other Long-Term Indebtedness									
New Office Building	Cemetery	2010	2020	170,000	170,000	—	170,000	—	—
Fowler Public Financing Authority Revenue Bonds									
Refinance 93, 94 Bonds	Financing or Constructing Facilities	2000	2023	6,175,000	6,175,000	210,000	4,190,000	—	—
Franklin County Water District Revenue Bonds									
Plant Expansion	Waste Disposal Enterprise	1995	2035	895,000	895,000	14,000	749,000	—	—
Frazier Park Public Utility District Revenue Bonds									
Water Project	Water Enterprise	2005	2045	1,400,000	1,400,000	18,986	1,340,000	—	—
Fremont Public Financing Authority Certificates of Participation									
39100 Building	Financing or Constructing Facilities	2001	2030	34,860,000	34,860,000	835,000	29,705,000	—	—
Construction-Family Resource	Financing or Constructing Facilities	1998	2028	12,500,000	12,500,000	305,000	9,965,000	—	—
Police Building	Financing or Constructing Facilities	1998	2025	20,870,000	20,870,000	620,000	14,720,000	—	—
Refi of 1990, 1991, 2003 COPs	Financing or Constructing Facilities	2008	2038	27,675,000	27,675,000	400,000	27,275,000	—	—
Refi of 2002 COP, New Proceeds	Financing or Constructing Facilities	2008	2038	48,685,000	48,685,000	845,000	47,840,000	—	—
Renovations and Fire Equipment	Financing or Constructing Facilities	2001	2030	10,055,000	10,055,000	400,000	7,600,000	—	—
Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	3,605,000	4,485,000	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	6,546,500	2,600,000	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	430,000	3,995,000	—	—
French Camp-McKinley Fire Protection District Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	2010	27,245	27,245	—	27,245	—	—
Fresno County Financing Authority Revenue Bonds									
Energy Conservation Project	Financing or Constructing Facilities	2004	2019	14,375,000	14,375,000	910,000	10,830,000	—	—
Juvenile Justice Campus Constr	Financing or Constructing Facilities	2004	2024	26,000,000	26,000,000	1,105,000	21,695,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Fresno County Financing Authority — (continued) Juvenile Justice Court Constr	Financing or Constructing Facilities	2007	2030	\$ 55,350,000	\$ 55,350,000	\$ 1,690,000	\$ 53,660,000	\$ —	\$ —
Fresno County Fire Protection District Other Long-Term Indebtedness Equipment financing State Of California	Fire Protection	2008	2013	1,621,530	1,621,530	304,046	950,631	—	—
	Fire Protection	—	—	—	—	—	—	195,420	—
Fresno Irrigation District Certificates of Participation Miscellaneous Projects	Water Enterprise	2007	2037	16,575,000	16,575,000	300,000	15,990,000	—	—
Other Long-Term Indebtedness Purchase of Equipment State Of California	Water Enterprise	2004	2009	171,953	171,953	12,588	—	—	—
	Water Enterprise	—	—	—	—	—	—	2,265,983	—
Fresno Joint Powers Financing Authority Revenue Bonds									
2004 Various Capital Projects	Financing or Constructing Facilities	2004	2029	52,780,000	52,780,000	1,720,000	39,950,000	—	—
2008 No Neighborhood Left Behi	Financing or Constructing Facilities	2008	2023	40,955,000	40,955,000	2,685,000	35,615,000	—	—
City Hall Refunding, MET, Gran	Financing or Constructing Facilities	2010	2031	46,495,000	46,495,000	—	46,495,000	—	—
Convention Center	Financing or Constructing Facilities	2008	2023	24,815,000	24,815,000	1,100,000	23,715,000	—	—
Convention Center Exhibit Hall	Financing or Constructing Facilities	1998	2028	32,609,535	32,609,535	1,116,400	25,552,442	—	—
Convention Center Improvement	Financing or Constructing Facilities	2006	2026	18,725,000	18,725,000	620,000	7,630,000	—	—
Financing City Hall	Financing or Constructing Facilities	2000	2020	42,035,000	42,035,000	28,250,000	—	—	—
Multi-Purpose Stadium	Financing or Constructing Facilities	2001	2031	45,850,000	45,850,000	950,000	40,055,000	—	—
Parks Bonds	Financing or Constructing Facilities	2008	2038	37,685,000	37,685,000	685,000	36,475,000	—	—
Public Safety Bonds	Financing or Constructing Facilities	2009	2039	43,385,000	43,385,000	665,000	42,720,000	—	—
Street Lights 2002	Financing or Constructing Facilities	2002	2015	7,895,000	7,895,000	560,000	3,950,000	—	—
Certificates of Participation Street Improvements	Financing or Constructing Facilities	1991	2011	14,900,000	14,900,000	2,590,000	—	—	—
Other Long-Term Indebtedness Redevelopment Projects	Financing or Constructing Facilities	2001	2018	10,000,000	10,000,000	575,000	6,130,000	—	—
Fresno Metropolitan Flood Control District KK 11 AW Other Long-Term Indebtedness Construct Drainage Facilities State Of California	Flood Control and Water Conservation	1974	—	175,000	175,000	—	175,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Fresno Metropolitan Flood Control District — (continued)	Flood Control and Water Conservation	—	—	\$ —	\$ —	\$ —	\$ —	\$ 24,815,418	\$ —
Fulton-El Camino Recreation and Park District									
Other Long-Term Indebtedness									
Refund COP	Recreation and Park	2005	2011	1,618,000	1,618,000	239,000	505,000	—	—
Lease Obligations	Recreation and Park	—	—	—	—	—	—	—	26,975
Galt Capital Improvements Authority									
Revenue Bonds									
Finance Construction	Financing or Constructing Facilities	1999	2012	4,955,000	4,955,000	475,000	1,025,000	—	—
Refunding	Waste Disposal Enterprise	1999	2016	5,280,000	5,280,000	315,000	2,690,000	—	—
Certificates of Participation									
Finance Construction	Financing or Constructing Facilities	2001	2016	4,830,000	4,830,000	225,000	1,855,000	—	—
Galt Middle School JPA									
Other Long-Term Indebtedness									
Special Tax Refunding	Financing or Constructing Facilities	1999	2012	4,450,000	4,450,000	370,000	1,235,000	—	—
Garberville Fire Protection District									
Other Long-Term Indebtedness									
Purchase of Fire Truck	Fire Protection	2002	2012	142,522	142,522	8,317	17,875	—	—
Garberville Sanitary District (Humboldt)									
Other Long-Term Indebtedness									
Purchase of Water Company	Water Enterprise	2004	2009	220,000	220,000	21,049	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	91,946	—
	Waste Disposal Enterprise	—	—	—	—	—	—	315,856	—
Garden Grove Sanitary District (Orange)									
Certificates of Participation									
Rehabilitation and Improvement	Waste Disposal Enterprise	2006	2036	21,845,000	21,845,000	440,000	21,405,000	—	—
Gasquet Community Services District									
Other Long-Term Indebtedness									
Construction of Water System	Water Enterprise	1970	2030	253,000	253,000	5,077	145,376	—	—
Gateway Improvement Authority									
Other Long-Term Indebtedness									
Bond Financing	Financing or Constructing Facilities	1995	2025	12,075,000	12,075,000	310,000	11,075,082	—	—
Gateway Refinancing Authority									
Revenue Bonds									
Bond Financing	Financing or Constructing Facilities	1998	2025	13,425,000	13,425,000	310,000	11,080,000	—	—
Georgetown Divide Public Utility District									
Other Long-Term Indebtedness									
Construction of Cell Tower	Water Enterprise	2007	2017	155,731	155,731	14,276	118,577	—	—
United States	Water Enterprise	—	—	—	—	—	—	36,306	—
State Of California									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Georgetown Divide Public Utility District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,612,834	\$ —
Georgetown Fire Protection District Other Long-Term Indebtedness Purchase of Land	Fire Protection	2008	2023	289,780	289,780	14,062	262,331	—	—
Geyserville Fire Protection District Other Long-Term Indebtedness Fire House	Fire Protection	2004	2024	3,500,000	3,500,000	89,916	1,886,243	—	—
Gilroy Unified School District School Building Corporation Certificates of Participation Financing	Financing or Constructing Facilities	2001	2013	31,250,000	31,250,000	3,375,000	10,935,000	—	—
Glendora Public Finance Authority Revenue Bonds Construction	Financing or Constructing Facilities	2006	2026	6,945,000	6,945,000	410,000	6,535,000	—	—
Financing for Glendora CRA	Financing or Constructing Facilities	1990	2010	2,035,000	2,035,000	215,000	235,000	—	—
Partial Refunding 1990	Financing or Constructing Facilities	1993	2010	13,390,000	13,390,000	550,000	580,000	—	—
Redeem 1993 Bonds	Financing or Constructing Facilities	2003	2024	16,070,000	16,070,000	285,000	14,415,000	—	—
Refund 1990 Series A	Financing or Constructing Facilities	1998	2019	7,570,000	7,570,000	560,000	2,395,000	—	—
Glenn-Colusa Fire Protection District Other Long-Term Indebtedness Purchase Fire Truck	Fire Protection	2002	2012	55,122	55,122	5,176	15,331	—	—
Purchase Pick-Up	Fire Protection	2007	2012	3,000	3,000	600	1,200	—	—
Glenn-Colusa Irrigation District Other Long-Term Indebtedness Replace Transformer/Switchgear	Water Enterprise	2007	2011	600,000	600,000	144,108	385,924	—	—
Glide Water District Other Long-Term Indebtedness Payoff of Loan Obligations	Water Enterprise	1983	2015	5,900,000	5,900,000	125,000	760,000	—	—
Gold Mountain Community Services District Other Long-Term Indebtedness Vehicle Purchase	Water Enterprise	2009	2012	11,476	11,476	3,566	7,345	—	—
Vehicle Purchase	Water Enterprise	2007	2010	23,619	23,619	7,873	—	—	—
Gold Ridge Fire Protection District Other Long-Term Indebtedness Consolidate debt fire engines	Fire Protection	2007	2017	507,071	507,071	39,490	328,160	—	—
Type 3 Fire Engine Purchase	Fire Protection	2008	2018	245,000	192,444	62,939	182,061	—	—
Golden Empire Schools Financing Authority Revenue Bonds Construct K-12 School	Financing or Constructing Facilities	2009	2010	39,880,000	39,880,000	39,880,000	—	—	—
Construct K-12 School	Financing or Constructing Facilities	2008	2010	127,190,000	127,190,000	79,690,000	—	—	—
Construct K-12 Schools	Financing or Constructing Facilities	2010	2012	118,850,000	118,850,000	—	118,850,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Golden Hills Community Service District									
Revenue Bonds									
Construction of New Facilities	Water Enterprise	2006	2037	\$ 2,410,000	\$ 2,410,000	\$ 45,000	\$ 2,275,000	\$ —	\$ —
Construction of New Road	Water Enterprise	2007	2026	1,490,000	1,490,000	55,000	1,385,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	186,494	—
Golden Valley Municipal Water District									
Revenue Bonds									
Water Storage tank	Water Enterprise	2007	2046	446,500	406,374	5,000	435,000	—	—
Water System Improvements	Water Enterprise	2002	2043	151,800	151,800	1,766	141,002	—	—
Other Long-Term Indebtedness									
Cash Flow Shortage	Water Enterprise	2003	2015	100,000	100,000	9,212	60,906	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	18,742	—
Golden West Schools Financing Authority									
Revenue Bonds									
Refunding Lease Revenue Bonds	Financing or Constructing Facilities	2004	2024	13,250,000	13,250,000	555,000	10,325,000	—	—
Refunding Lease Revenue Bonds	Financing or Constructing Facilities	2005	2026	14,335,000	14,335,000	515,000	12,510,000	—	—
Goleta Sanitary District (Santa Barbara)									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	700,832	—
Goleta Water District									
Certificates of Participation									
Construction of Facilities	Water Enterprise	2003	2024	47,000,000	47,000,000	1,780,000	37,225,000	—	—
Other Long-Term Indebtedness									
Treatment Plant Construction	Water Enterprise	2007	2022	5,000,000	5,000,000	260,110	4,197,810	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,677,615	—
Goshen Community Services District									
Revenue Bonds									
Construct Sewer System	Waste Disposal Enterprise	1997	2037	3,000,000	3,000,000	47,000	2,521,000	—	—
Other Long-Term Indebtedness									
Finance Lawsuit Settlement	Waste Disposal Enterprise	2004	2045	65,250	65,250	711	61,415	—	—
Granada Sanitary District (San Mateo)									
Certificates of Participation									
Improve Existing Facility	Waste Disposal Enterprise	1996	2016	1,145,000	1,145,000	65,000	565,000	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	150,000	5,245,000	—	—
Grand Terrace Public Financing Authority									
Certificates of Participation									
Refund 1991 Revenue Bond	Financing or Constructing Facilities	1997	2027	3,730,000	3,730,000	2,520,000	—	—	—
Other Long-Term Indebtedness									
Refinance 1997 PFA Certificate	Financing or Constructing Facilities	2009	2020	2,162,000	2,162,000	75,111	2,086,889	—	—
Grassland Water District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Grassland Water District — (continued)									
14 Ft. Offset Mower	Water Enterprise	2008	2013	\$ 15,552	\$ 15,552	\$ 2,669	\$ 11,383	\$ —	\$ —
Challenger Tractor	Water Enterprise	2008	2013	59,785	59,785	10,809	48,976	—	—
Ford F-150	Water Enterprise	2008	2013	27,514	27,514	24,607	—	—	—
Water Injection System	Water Enterprise	2006	2011	77,625	77,625	15,876	27,282	—	—
Graton Community Services District									
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1976	2016	350,000	350,000	13,000	109,000	—	—
Other Long-Term Indebtedness									
Wastewater System Improvements	Waste Disposal Enterprise	2005	2025	2,700,000	2,700,000	97,501	2,295,798	—	—
Wastewater Facility	Waste Disposal Enterprise	2010	2011	300,000	300,000	—	300,000	—	—
Graton Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2004	2011	262,518	262,518	45,972	47,515	—	—
Grayson Community Services District									
Other Long-Term Indebtedness									
Water Project Loan	Waste Disposal Enterprise	2002	2010	222,490	222,490	10,000	129,257	—	—
Greater Los Angeles County Vector Control District									
Other Long-Term Indebtedness									
OPEB	Pest Control	2009	2050	7,000,000	1,623,467	—	1,623,467	—	—
Green Valley County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	219,710	—
Greenfield Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck - Pumper	Fire Protection	2009	2020	500,000	498,786	31,649	421,013	—	—
New Firehouse	Fire Protection	1998	2012	750,000	750,000	65,200	143,227	—	—
Greenhorn Creek Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	161,326	—
Grenada Fire Protection District									
General Obligation Bonds									
Fire Station	Fire Protection	1991	2021	135,000	135,000	5,000	82,000	—	—
Grenada Sanitary District (Siskiyou)									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	481,833	—
Grizzly Flats Community Services District									
Other Long-Term Indebtedness									
Construction Project	Water Enterprise	2003	2024	268,629	253,336	11,187	191,473	—	—
Grizzly Lake Resort Improvement District									
United States	Water Enterprise	—	—	—	—	—	—	379,000	—
Grossmont Healthcare District									
General Obligation Bonds									
Sharp Grossmont Hospital	Financing or Constructing Facilities	2007	2037	247,000,000	62,030,000	—	62,030,000	—	—
Sharp Grossmont Hospital	Financing or Constructing Facilities	2007	2033	247,000,000	23,597,076	—	23,597,076	—	—
Groveland Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Groveland Community Services District — (continued)									
Revenue Bonds									
Facilities	Water Enterprise	2000	2040	\$ 4,650,000	\$ 4,650,000	\$ 160,000	\$ 3,685,000	\$ —	\$ —
Sewer Lift Station Upgrades	Waste Disposal Enterprise	2007	2027	4,529,000	4,529,000	148,820	4,176,614	—	—
Water Treatment Plant Upgrades	Water Enterprise	2007	2027	5,031,500	5,031,500	168,418	4,659,599	—	—
Other Long-Term Indebtedness									
Ad # 77-1 Water Line Ext	Water Enterprise	1979	2017	190,826	190,826	—	79,000	—	—
Finance Equipment	Waste Disposal Enterprise	2008	2012	204,539	204,539	40,302	108,058	—	—
Finance Equipment	Waste Disposal Enterprise	2009	2014	11,387	11,387	2,176	7,995	—	—
Finance Equipment	Water Enterprise	2008	2014	24,198	24,198	4,633	16,981	—	—
Finance Equipment	Water Enterprise	2008	2012	101,446	101,446	19,989	53,594	—	—
Finance Flush Truck	Waste Disposal Enterprise	2005	2010	80,000	80,000	14,718	—	—	—
Finance Vacuum Truck	Waste Disposal Enterprise	2005	2010	99,034	99,034	18,220	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	76,868	—
Guadalupe Valley Municipal Improvement District									
Revenue Bonds									
Water Infrastructure	Water Enterprise	2002	2031	1,483,333	1,483,333	33,333	1,293,334	—	—
Other Long-Term Indebtedness									
Radio Equipment	Water Enterprise	2006	2015	97,888	97,888	11,325	56,629	—	—
Water Utility	Water Enterprise	1995	2018	444,680	444,680	21,603	527,647	—	—
Gualala Community Services District									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	20,000	705,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	85,332	—
Hamilton Branch Community Services District									
Other Long-Term Indebtedness									
Building Mortgage	Water Enterprise	2006	2021	325,000	325,000	16,652	277,364	—	—
Retirement of 1993 Bond	Water Enterprise	2003	2035	309,250	309,250	17,491	203,156	—	—
Hamilton City Community Service District									
Other Long-Term Indebtedness									
Trailer Sewer Jetter	Waste Disposal Enterprise	2007	2011	48,819	48,819	9,334	19,921	—	—
Happy Camp Sanitary District (Siskiyou)									
General Obligation Bonds									
System Improvements	Waste Disposal Enterprise	1977	2018	610,000	610,000	25,000	245,000	—	—
Happy Valley Fire Protection District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	2006	2012	130,552	130,552	26,651	28,251	—	—
Hawaiian Gardens Public Finance Authority									
Revenue Bonds									
Finance RDA Activities	Financing or Constructing Facilities	2004	2033	34,530,000	34,530,000	170,000	33,875,000	—	—
Hayward Area Recreation and Park District									
Certificates of Participation									
Development of Golf Course	Recreation and Park	1998	2018	2,855,000	2,855,000	145,000	1,485,000	—	—
Other Long-Term Indebtedness									
Equipment Lease	Recreation and Park	2008	2012	390,754	390,754	77,131	212,225	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hayward Area Recreation and Park District — (continued)									
Equipment/Vehicle Lease	Recreation and Park	2008	2014	\$ 360,610	\$ 360,610	\$ 50,586	\$ 284,845	\$ —	\$ —
Land Purchase	Recreation and Park	2000	2014	582,000	582,000	45,066	229,558	—	—
State Of California	Recreation and Park	—	—	—	—	—	—	76,659	—
Hayward Public Financing Authority									
Revenue Bonds									
Waste System	Financing or Constructing Facilities	1996	2014	6,440,000	6,440,000	435,000	2,010,000	—	—
Certificates of Participation									
2001 Water Syst Water Improve	Financing or Constructing Facilities	2001	2026	5,030,000	5,030,000	320,000	2,685,000	—	—
New Booster Pump Station	Financing or Constructing Facilities	2004	2024	6,845,000	6,845,000	95,000	6,330,000	—	—
Refinance 96-97 COPS City Hall	Financing or Constructing Facilities	2007	2027	31,820,000	31,820,000	1,385,000	29,045,000	—	—
Hayward School Financing Corporation									
Certificates of Participation									
Acquisitions	Financing or Constructing Facilities	1998	2019	13,690,000	13,690,000	8,440,000	—	—	—
Relocating Classrooms	Financing or Constructing Facilities	2001	2022	17,900,000	17,900,000	745,000	12,020,000	—	—
Other Long-Term Indebtedness Refunding	Financing or Constructing Facilities	2009	2018	7,375,000	7,375,000	—	7,375,000	—	—
Heber Public Utility District									
General Obligation Bonds									
Water System Construction	Water Enterprise	1972	2011	112,000	112,000	6,000	6,000	—	—
Certificates of Participation									
Raw Water Pipeline	Water Enterprise	2009	2049	3,533,000	3,419,984	63,000	3,356,984	—	—
Sewer Treatment Plant	Waste Disposal Enterprise	2000	2040	1,008,500	1,008,500	15,000	888,500	—	—
Water system Improvements	Water Enterprise	2003	2043	1,173,000	1,173,000	20,000	1,033,000	—	—
Water Treatment Plant	Water Enterprise	2005	2045	200,000	200,000	191,544	—	—	—
Other Long-Term Indebtedness									
Purchase of Waterline	Water Enterprise	2002	2017	212,500	212,500	13,374	132,957	—	—
Special Assessment Act Mello-Roos	Waste Disposal Enterprise	—	—	—	—	45,000	2,220,000	—	—
Helendale Community Services District									
Other Long-Term Indebtedness									
Purchase of park land	Recreation and Park	2008	2028	1,462,500	1,462,500	45,935	1,379,837	—	—
Treatment Plant Improvements	Waste Disposal Enterprise	2008	2028	680,825	680,825	20,702	649,899	—	—
Water Rights & Well Construct	Water Enterprise	2008	2028	656,675	656,675	20,513	626,276	—	—
Helix Water District									
Revenue Bonds									
Refinance 1999 Bonds	Water Enterprise	2009	2024	21,345,000	21,345,000	—	20,165,000	—	—
Certificates of Participation									
Refinance 1993 Bonds	Water Enterprise	1999	2024	33,700,000	33,700,000	22,300,000	—	—	—
Hemet Valley Hospital District									
General Obligation Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hemet Valley Hospital District — (continued)									
Build Additional Tower	Hospital Enterprise	1993	2023	\$ 36,990,000	\$ 36,990,000	\$ —	\$ 24,369,000	\$ —	\$ —
Skilled Nursing Facility	Hospital Enterprise	1996	2026	6,655,301	6,655,301	—	4,935,000	—	—
Other Long-Term Indebtedness									
16 Ventilators	Hospital Enterprise	2009	2012	123,957	123,957	30,507	93,450	—	—
CT Scanner	Hospital Enterprise	2009	2012	113,188	113,188	27,857	85,331	—	—
Meditech System Lease	Hospital Enterprise	2006	2010	1,540,481	1,540,481	251,863	88,189	—	—
Phillips Lease	Hospital Enterprise	2007	2011	448,118	448,118	85,665	136,272	—	—
Qlogic Lease	Hospital Enterprise	2006	2011	112,739	112,739	24,208	19,752	—	—
Select Note Payable	Hospital Enterprise	2008	2018	4,312,552	4,312,552	—	5,961,705	—	—
Siemens Software Lease	Hospital Enterprise	2008	2010	1,996,103	1,996,103	795,773	202,282	—	—
Softmed Lease	Hospital Enterprise	2005	2010	506,607	506,607	113,218	30,100	—	—
Sterrad System	Hospital Enterprise	2009	2014	174,100	174,100	24,967	149,133	—	—
Toshiba Lease	Hospital Enterprise	2007	2011	768,863	768,863	148,711	236,386	—	—
Toshiba Rad Lease	Hospital Enterprise	2007	2011	212,875	212,875	43,383	63,274	—	—
Herald Fire Protection District									
Other Long-Term Indebtedness									
Expansion Of Construction	Fire Protection	2005	2015	200,000	200,000	19,385	111,314	—	—
Heritage Ranch Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	1,469,594	—
Herlong Public Utility District									
Other Long-Term Indebtedness									
Equipment	Water Enterprise	2007	2012	43,063	43,063	—	43,063	—	—
Equipment-John Deere Tractor	Waste Disposal Enterprise	2007	2012	43,063	43,063	8,882	34,181	—	—
Plumas Bank Line of Cr	Water Enterprise	2008	2013	85,777	85,777	85,775	—	—	—
USDA Construction Loan	Water Enterprise	2009	2050	3,075,000	3,075,000	—	3,075,000	—	—
Water Well	Water Enterprise	2004	2019	297,323	297,323	297,323	—	—	—
Hesperia County Water District									
Revenue Bonds									
Installment Purchase Agreement	Water Enterprise	1998	2026	20,110,000	20,110,000	675,000	14,205,000	—	—
Certificates of Participation Administration Facility	Water Enterprise	1992	2022	3,260,000	3,260,000	45,000	990,000	—	—
Other Long-Term Indebtedness HCRA	Water Enterprise	2009	2025	6,000,000	6,000,000	—	6,000,000	—	—
Hesperia Fire Protection District									
Other Long-Term Indebtedness Claims Payable	Fire Protection	1988	2015	380,214	380,214	—	146,993	—	—
Hesperia Recreation and Park District									
Other Long-Term Indebtedness Building Purchase	Recreation and Park	2000	2020	800,000	800,000	36,271	552,811	—	—
Hidden Valley Lake Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	2,521,620	—
	Waste Disposal Enterprise	—	—	—	—	—	—	3,595,447	—
Hi-Desert Memorial Hospital District									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hi-Desert Memorial Hospital District — (continued)									
Construction and Equipment	Hospital Enterprise	2002	2032	\$ 5,000,000	\$ 5,000,000	\$ 90,000	\$ 4,585,000	\$ —	\$ —
Refund 1994 Bonds	Hospital Enterprise	1998	2019	16,470,000	16,470,000	740,000	10,040,000	—	—
Other Long-Term Indebtedness									
Equipment Contract	Hospital Enterprise	2007	2012	208,312	208,312	41,061	105,044	—	—
Hi-Desert Water District									
Other Long-Term Indebtedness									
Construct District Facilities	Water Enterprise	1982	2022	1,867,700	1,867,700	60,000	965,000	—	—
District Facilities	Water Enterprise	1998	2021	3,590,000	3,590,000	145,000	2,170,000	—	—
Take-or-Pay Contract	Water Enterprise	2003	2022	1,102,785	1,102,785	75,515	—	—	—
Wastewater Treatment Facility	Waste Disposal Enterprise	2008	2013	350,000	350,000	—	350,000	—	—
United States									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	660,600	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	3,131,446	—
Hi-Desert Water District Improvement Corporation									
Revenue Bonds									
Water System Improvements	Financing or Constructing Facilities	1982	2022	1,867,700	1,867,700	60,000	965,000	—	—
High Valleys Water District									
Other Long-Term Indebtedness									
Ford Truck	Water Enterprise	2007	2012	24,858	24,858	4,818	12,154	—	—
Ford Trucks	Water Enterprise	2006	2011	37,311	37,311	3,491	933	—	—
United States									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	163,752	—
Hills Valley Irrigation District									
Other Long-Term Indebtedness									
Project Funding	Water Enterprise	1995	2025	1,302,950	1,302,950	67,410	666,908	—	—
Hillsborough Public Improvement Corporation									
Certificates of Participation									
Water & Sewer Line Project	Financing or Constructing Facilities	2003	2033	15,000,000	15,000,000	300,000	12,500,000	—	—
Water and Sewer Improvement	Financing or Constructing Facilities	2006	2035	12,000,000	12,000,000	280,000	11,190,000	—	—
Water and Sewer Improvements	Financing or Constructing Facilities	2000	2036	42,000,000	42,000,000	400,000	12,700,000	—	—
Hilmar County Water District									
Other Long-Term Indebtedness									
Water Expansion	Water Enterprise	2003	2020	291,500	291,500	20,612	171,597	—	—
State Of California									
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	1,825,858	—
Home Garden County Water District									
Other Long-Term Indebtedness									
Reservoir/Water Distribution	Water Enterprise	1986	2020	2,800,000	2,800,000	45,160	2,228,844	—	—
Home Gardens Sanitary District (Riverside)									
Other Long-Term Indebtedness									
New Plant	Waste Disposal Enterprise	1993	2013	778,569	778,569	175,084	226,890	—	—
Hopland Fire Protection District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hopland Fire Protection District — (continued) Construction of Firehouse	Fire Protection	2009	2024	\$ 312,131	\$ 312,131	\$ 12,453	\$ 299,678	\$ —	\$ —
Hopland Public Utility District General Obligation Bonds Sewer	Waste Disposal Enterprise	1974	2014	187,000	187,000	2,000	10,700	—	—
United States	Water Enterprise	—	—	—	—	—	—	1,327,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	159,625	—
HRC Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	17,832	—
Hughson Fire Protection District Other Long-Term Indebtedness Building Lease	Fire Protection	2007	2022	700,000	484,027	25,860	378,093	—	—
Humboldt Bay Harbor Recreation and Conservation District Revenue Bonds Refinance of Dredging Debt	Harbor and Port Enterprise	2004	2030	2,965,000	2,965,000	75,000	2,615,000	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	1,295,951	—
Humboldt Bay Municipal Water District United States	Water Enterprise	—	—	—	—	—	—	7,389,048	—
Humboldt Community Services District Revenue Bonds Acquisition of Water System	Water Enterprise	1981	2022	900,000	750,000	30,000	475,000	—	—
Other Long-Term Indebtedness Equipment Acquisition	Water Enterprise	2006	2013	245,800	245,800	34,147	132,974	—	—
Water/Sewer Improvements	Water Enterprise	2001	2016	2,000,000	2,000,000	133,463	1,058,462	—	—
Water/Wastewater Improvements	Water Enterprise	2006	2021	1,500,000	1,500,000	81,199	1,196,870	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,011,197	—
Humboldt Fire Protection District No. 1 Other Long-Term Indebtedness Business Inventory Tax Loss 84	Fire Protection	1984	2007	60,520	60,520	—	57,420	—	—
Lease To Purchase Fire Truck	Fire Protection	2007	2010	84,000	84,000	14,925	—	—	—
Purchase Fire Truck	Fire Protection	2009	2012	317,102	317,102	46,871	205,231	—	—
Workers Compensation Deficit	Fire Protection	2006	2010	51,495	51,495	10,299	—	—	—
Humboldt Waste Management Authority Revenue Bonds Buy Out Contract	Waste Disposal Enterprise	2005	2021	7,845,000	7,845,000	400,000	6,300,000	—	—
Retire Construction Loan	Waste Disposal Enterprise	2002	2021	7,500,000	7,500,000	325,000	5,300,000	—	—
Huntington Beach Public Financing Authority Revenue Bonds Capital Improvements	Financing or Constructing Facilities	2000	2027	18,310,000	18,310,000	730,000	12,785,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations	
Huntington Beach Public Financing Authority — (continued)										
Capital Improvements	Financing or Constructing Facilities	2001	2031	\$ 31,360,000	\$ 31,360,000	\$ 700,000	\$ 26,375,000	\$ —	\$ —	
Capital Improvements	Financing or Constructing Facilities	1997	2022	8,070,000	8,070,000	85,000	2,860,000	—	—	
Refinance CIC Bonds	Financing or Constructing Facilities	2001	2019	31,095,000	31,095,000	1,800,000	17,795,000	—	—	
Hydesville County Water District United States										
State Of California	Water Enterprise	—	—	—	—	—	—	709,000	—	
	Water Enterprise	—	—	—	—	—	—	32,101	—	
Idyllwild Fire Protection District Other Long-Term Indebtedness										
USDA Truck Purchase	Fire Protection	2009	2018	190,000	190,000	—	190,000	—	—	
Idyllwild Water District Certificates of Participation										
Construct Sewer Facilities	Waste Disposal Enterprise	1997	2010	466,073	466,073	50,250	—	—	—	
Improve Water Delivery	Water Enterprise	1997	2014	1,848,927	1,848,927	149,750	460,000	—	—	
Imperial Irrigation District Revenue Bonds										
Capital Projects & Defeasement 98	Electric Enterprise	2008	2038	250,000,000	250,000,000	3,450,000	242,605,000	—	—	
Pension Obligation	Water Enterprise	2001	2031	36,375,000	36,375,000	640,200	32,373,750	—	—	
Pension Obligation	Electric Enterprise	2001	2031	38,625,000	38,625,000	679,800	34,376,250	—	—	
Certificates of Participation										
Construction of Electric Plant	Electric Enterprise	1993	2009	44,295,000	44,295,000	8,970,000	—	—	—	
Construction of Electric Plant	Electric Enterprise	2003	2028	80,000,000	80,000,000	2,055,000	67,430,000	—	—	
Land Purchase	Water Enterprise	2004	2034	87,725,000	87,725,000	22,270,000	62,395,000	—	—	
Protection of Water Rights	Water Enterprise	2000	2021	28,670,000	28,670,000	1,190,000	19,975,000	—	—	
Salton Sea Land Purchases	Water Enterprise	2002	2029	25,000,000	25,000,000	155,000	23,645,000	—	—	
Other Long-Term Indebtedness										
Computer Hardware & Software	Water Enterprise	1995	2011	837,000	837,000	115,324	721,216	—	—	
Computer Hardware & Software	Electric Enterprise	1995	2011	6,110,000	6,110,000	654,485	5,452,742	—	—	
Equipment	Water Enterprise	1995	2014	7,065,000	7,065,000	1,509,676	5,554,411	—	—	
Vehicles and Equipment	Electric Enterprise	1995	2014	3,777,000	3,777,000	1,589,547	2,187,143	—	—	
State Of California	Water Enterprise	—	—	—	—	—	—	585,952	—	
Imperial Valley Communications Authority Other Long-Term Indebtedness										
Refinance Cap Lease	Governmental Services	2009	2016	1,202,174	1,202,174	292,000	910,174	—	—	
Independence Fire Protection District Time Warrants										
	Fire Protection	—	—	—	—	14,150	206,478	—	—	
Indian Valley Hospital District Certificates of Participation										
Capital Improvements	Hospital Enterprise	2003	2008	1,900,000	1,900,000	—	1,316,186	—	—	
Other Long-Term Indebtedness										

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Indian Valley Hospital District — (continued) Chapter 9 Liabilities	Hospital Enterprise	2003	2008	\$ 67,658	\$ 67,658	\$ 40,000	\$ 6,000	\$ —	\$ —
Indian Wells Valley Airport District Other Long-Term Indebtedness Aircraft Hangars & Fuel System State Of California	Airport Enterprise	2003	2018	250,000	250,000	16,667	126,071	—	—
Indian Wells Valley Water District Revenue Bonds	Airport Enterprise	—	—	—	—	—	—	139,993	—
Construction of Pipeline	Water Enterprise	2003	2023	6,115,000	6,115,000	350,000	4,130,000	—	—
General Improvements	Water Enterprise	2010	2040	20,000,000	20,000,000	—	20,000,000	—	—
General Improvements	Water Enterprise	1999	2019	5,000,000	5,000,000	3,125,000	—	—	—
Special Assessment Act 1915 Act Bonds State Of California	Water Enterprise	—	—	—	—	235,000	2,448,000	—	—
Water Enterprise	Water Enterprise	—	—	—	—	—	—	2,937,925	—
Indio Public Financing Authority Revenue Bonds									
Loan to Indio RDA	Financing or Constructing Facilities	2007	2038	19,115,000	19,115,000	360,000	18,755,000	—	—
Loan to Indio RDA	Financing or Constructing Facilities	2007	2038	20,210,000	20,210,000	385,000	19,825,000	—	—
Loan to Indio RDA	Financing or Constructing Facilities	1997	2019	1,105,000	1,105,000	45,000	710,000	—	—
Indio Water Authority Revenue Bonds Capital Lease	Water Enterprise	2007	2036	61,795,000	61,795,000	1,225,000	60,570,000	—	—
Inland Empire Public Facilities Corporation Certificates of Participation									
County Center Improvement	Financing or Constructing Facilities	1995	2024	445,110,000	445,110,000	54,770,000	38,440,000	—	—
Finance Capital Improvement	Financing or Constructing Facilities	1996	2016	39,600,000	39,600,000	3,400,000	13,600,000	—	—
Medical Center Construction	Financing or Constructing Facilities	1994	2029	315,200,000	315,200,000	47,805,000	127,715,000	—	—
Medical Center Project	Financing or Constructing Facilities	1998	2027	176,510,000	176,510,000	175,510,000	—	—	—
Public Improvement Project	Financing or Constructing Facilities	1997	2026	138,885,000	138,885,000	870,000	8,220,000	—	—
Refinance 1992 and 1995 Series	Financing or Constructing Facilities	2003	2004	158,055,000	158,055,000	290,000	42,785,000	—	—
Refinance 1992 Issues	Financing or Constructing Facilities	2002	2016	68,100,000	68,100,000	4,650,000	38,185,000	—	—
Refinance 1992 Series	Financing or Constructing Facilities	2001	2018	50,440,000	50,440,000	5,430,000	22,295,000	—	—
Refinance Capital Improvement	Financing or Constructing Facilities	1996	2029	81,670,000	81,670,000	625,000	71,185,000	—	—
Refund COPS	Financing or Constructing Facilities	2008	2024	8,860,000	8,860,000	620,000	7,660,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Inland Empire Public Facilities Corporation — (continued)										
Refunding COPS	Financing or Constructing Facilities	2010	2025	\$ 44,750,000	\$ 44,750,000	\$ —	\$ 44,750,000	\$ —	\$ —	
Refunding COPS	Financing or Constructing Facilities	2009	2027	243,980,000	243,980,000	—	243,980,000	—	—	
Refunding COPS	Financing or Constructing Facilities	2008	2017	74,390,000	74,390,000	6,405,000	61,555,000	—	—	
Refunding COPS	Financing or Constructing Facilities	2008	2024	5,695,000	5,695,000	90,000	5,475,000	—	—	
Inland Empire Utilities Agency										
Revenue Bonds										
Plant and Treatment Project	Waste Disposal Enterprise	1994	2023	87,140,000	87,140,000	2,890,000	58,135,000	—	—	
Recycled Water Proj Imprvmnts	Water Enterprise	2008	2039	18,312,500	18,312,500	—	29,287,500	—	—	
Refund 2002 Bonds	Water Enterprise	2008	2032	18,873,825	18,873,825	500,000	17,739,927	—	—	
Refund 2002 Bonds	Waste Disposal Enterprise	2008	2032	36,801,175	36,801,175	975,000	34,590,073	—	—	
Refund portion of 1999 Bonds	Waste Disposal Enterprise	2004	2022	24,735,000	23,583,486	1,320,000	21,650,000	—	—	
Treatment Plant	Waste Disposal Enterprise	1999	2023	29,860,000	29,860,000	1,090,000	—	—	—	
Wastewater Facility Projects	Waste Disposal Enterprise	2008	2039	106,687,500	106,687,500	—	95,712,500	—	—	
Other Long-Term Indebtedness										
Pipeline 1.5	Waste Disposal Enterprise	1998	2018	3,529,751	3,529,751	158,148	1,659,178	—	—	
State Revolving Fnd Loans 110	Water Enterprise	2003	2024	638,013	630,689	27,902	472,424	—	—	
State Revolving Fnd Loans 120	Water Enterprise	2003	2024	659,929	659,929	29,283	495,816	—	—	
State Revolving Fnd Loans 130	Water Enterprise	2003	2025	5,244,096	5,244,096	227,427	4,180,168	—	—	
State Revolving Fnd Loans 160	Water Enterprise	2003	2025	1,382,776	1,382,776	59,263	1,098,304	—	—	
State Revolving Fund Loans 140	Water Enterprise	2003	2026	5,424,705	5,424,705	235,335	4,289,977	—	—	
State Revolving Fund Loans 150	Water Enterprise	2003	2025	1,862,960	1,862,960	79,819	1,467,087	—	—	
State Revolving Loan 110 PHII	Water Enterprise	2008	2029	14,752,206	12,689,877	627,978	13,776,530	—	—	
State Revolving Loan 110 PHIII	Water Enterprise	2008	2028	3,537,311	3,207,043	170,797	3,245,146	—	—	
State Revolving Loan Fontana	Waste Disposal Enterprise	2007	2028	9,577,747	2,093,443	—	8,899,580	—	—	
State Revolving Loan PH IV 110	Water Enterprise	2009	2030	10,518,231	518,792	—	3,034,853	—	—	
State Revolving Loan PH IV 120	Water Enterprise	2009	2030	10,886,624	828,785	—	4,225,234	—	—	
State Revolving Loan PH IV 130	Water Enterprise	2009	2030	10,784,794	1,002,301	—	4,339,515	—	—	
State Revolving Loan PH IV 140	Water Enterprise	2009	2030	1,688,745	470,145	—	470,145	—	—	
State Revolving Loan PH V 110	Water Enterprise	2009	2030	1,500,000	81,679	—	994,914	—	—	
State Revolving Loan PHIII 120	Water Enterprise	2007	2029	6,207,461	6,014,083	267,659	5,939,802	—	—	

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Inland Empire Utilities Agency — (continued)									
State Revolving Loan PH111	Water Enterprise	2007	2029	\$ 1,238,794	\$ 1,217,238	\$ 60,862	\$ 1,177,932	\$ —	\$ —
130									
State Revolving Loan RP1	Waste Disposal Enterprise	2009	2031	27,579,000	1,648,289	—	7,038,388	—	—
Dewtr									
Intercommunity Hospital Financing Authority									
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2008	2022	30,000,000	30,000,000	1,655,000	26,765,000	—	—
Capital Improvements	Financing or Constructing Facilities	1998	2019	55,200,000	55,200,000	2,970,000	34,825,000	—	—
Inverness Public Utility District									
Revenue Bonds									
Purchase Water System	Water Enterprise	1979	2021	750,000	640,000	21,000	278,000	—	—
Inyo-Kern Schools Financing Authority									
Revenue Bonds									
Construction	Financing or Constructing Facilities	2007	2032	4,500,000	4,500,000	120,000	4,180,000	—	—
Irish Beach Water District									
Other Long-Term Indebtedness									
Refinance Water Construct Bond	Water Enterprise	1993	2021	123,145	123,145	6,312	77,353	—	—
Irvine Public Facilities and Infrastructure Authority									
Revenue Bonds									
Acquire Site/Civic Center	Financing or Constructing Facilities	1985	2010	90,400,000	90,400,000	7,000,000	7,700,000	—	—
Civic Center Construction	Financing or Constructing Facilities	1987	2010	6,375,000	6,375,000	525,000	560,000	—	—
Irvine Ranch Water District									
Improvement No. 282									
General Obligation Bonds									
Sewer Facilities	Waste Disposal Enterprise	1988	2042	59,101,000	5,980,000	300,000	2,575,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1989	2042	8,977,000	300,000	—	300,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1989	2042	40,531,000	500,000	—	495,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2042	108,712,000	7,300,000	—	7,305,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1988	2042	92,590,000	9,350,000	500,000	3,795,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1978	2039	286,727,000	173,468,200	4,169,000	119,319,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1964	2036	15,724,000	15,724,000	—	2,999,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1971	2039	165,173,000	49,222,000	1,097,000	18,769,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1976	2011	69,665,000	17,917,000	598,000	434,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1978	2039	50,452,000	44,554,000	1,660,000	16,330,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1973	2039	117,273,000	48,476,500	1,442,000	30,885,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	1978	2042	46,364,000	10,276,900	—	9,007,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	2005	2042	87,648,000	23,800,000	—	23,867,000	—	—
Water Facilities	Water Enterprise	1988	2042	79,065,000	1,200,000	—	1,200,000	—	—
Water Facilities	Water Enterprise	2009	2042	28,512,300	2,740,000	—	2,745,000	—	—
Water Works	Water Enterprise	1989	2042	19,266,000	6,632,700	338,000	2,593,000	—	—
Water Works	Water Enterprise	1988	2042	74,653,000	9,411,300	500,000	4,356,000	—	—
Water Works	Water Enterprise	1989	2042	8,174,000	3,137,000	185,000	1,050,000	—	—
Water Works A	Water Enterprise	1978	2039	35,437,000	17,782,000	906,000	5,874,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Irvine Ranch Water District — (continued)									
Improvement No. 135									
Water Works A	Water Enterprise	1961	2036	\$ 20,010,000	\$ 20,010,000	\$ —	\$ 4,986,000	\$ —	\$ —
Water Works A	Water Enterprise	1977	2011	22,895,000	22,569,000	1,008,000	104,000	—	—
Water Works A	Water Enterprise	1974	2039	110,465,000	43,461,000	591,000	5,834,000	—	—
Water Works A	Water Enterprise	1961	2010	26,805,000	26,805,000	354,000	—	—	—
Water Works A	Water Enterprise	1973	2039	117,130,000	32,326,100	1,311,000	13,162,000	—	—
Water Works B	Water Enterprise	2005	2042	25,769,000	9,500,000	—	9,523,000	—	—
Water Works B	Water Enterprise	1974	2042	188,734,000	164,878,600	1,641,000	108,361,000	—	—
Water Works D	Water Enterprise	1978	2042	40,786,000	5,435,000	—	4,702,000	—	—
Other Long-Term Indebtedness									
Sewer Facilities	Waste Disposal Enterprise	1986	2017	38,000,000	38,000,000	23,199,000	—	—	—
Sewer Facilities	Waste Disposal Enterprise	2010	2032	43,594,000	43,594,000	—	43,594,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	2008	2032	30,563,000	30,563,000	29,834,000	—	—	—
Water Facilities	Water Enterprise	2010	2032	41,551,000	41,551,000	—	41,551,000	—	—
Water Facilities	Water Enterprise	1986	2017	22,000,000	22,000,000	12,601,000	—	—	—
Water Facilities A	Water Enterprise	2008	2032	38,382,000	38,382,000	37,466,000	—	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	4,553,000	—
Irvine Ranch Water District Improvement Corporation									
Certificates of Participation									
Sewer Facility Construction	Financing or Constructing Facilities	1986	2017	38,000,000	38,000,000	23,199,000	—	—	—
Water Facility Construction	Financing or Constructing Facilities	1986	2017	22,000,000	22,000,000	12,601,000	—	—	—
Irvine Ranch Water District Joint Powers Agency									
Revenue Bonds									
Refunding Bonds	Financing or Constructing Facilities	1998	2014	1,293,230,000	1,293,230,000	404,365,000	287,295,000	—	—
Refunding Bonds	Financing or Constructing Facilities	2009	2014	436,955,000	436,955,000	—	436,955,000	—	—
Irvine Ranch Water District Water Service Corporation									
Certificates of Participation									
Water and Sewer	Financing or Constructing Facilities	2008	2032	68,945,000	68,945,000	67,300,000	—	—	—
Water and Sewer Facilities	Financing or Constructing Facilities	2010	2032	85,145,000	85,145,000	—	85,145,000	—	—
Isla Vista Recreation and Park District									
Certificates of Participation									
Refinance COP 1991-1	Recreation and Park	1999	2010	215,000	215,000	25,703	—	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	105,000	1,085,000	—	—
Ivanhoe Public Utility District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,195,398	—
Jackson Valley Fire Protection District									
Other Long-Term Indebtedness									
Purchase Equipment	Fire Protection	2007	2012	111,513	111,513	22,290	47,988	—	—
Purchase Equipment	Fire Protection	2007	2013	90,975	90,975	22,992	67,983	—	—
Jackson Valley Irrigation District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Jackson Valley Irrigation District — (continued) United States	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 67,573	\$ —
Jacoby Creek County Water District State Of California	Water Enterprise	—	—	—	—	—	—	282,215	—
James Irrigation District Other Long-Term Indebtedness Various Purposes State Of California	Water Enterprise	2000	2030	4,523,770	4,523,770	364,245	2,538,972	—	—
Janesville Fire Protection District Certificates of Participation Improvements Other Long-Term Indebtedness Purchase Firefighting Vehicle Spartan Fire Truck	Water Enterprise	—	—	—	—	—	—	1,593,027	—
	Fire Protection	1993	2019	300,000	300,000	10,000	117,349	—	—
	Fire Protection	2005	2010	46,725	46,725	4,599	25,817	—	—
	Fire Protection	2003	2013	98,000	98,000	10,330	37,068	—	—
Jenny Lind Fire Protection District Other Long-Term Indebtedness Equipment lease Facilities	Fire Protection	2006	2011	127,433	127,433	25,192	53,371	—	—
	Fire Protection	2000	2010	600,000	600,000	46,334	—	—	—
John C. Fremont Hospital District Revenue Bonds Renovation and Construction	Hospital Enterprise	2005	2023	5,900,000	5,650,000	667,239	4,284,072	—	—
Joshua Basin Water District Revenue Bonds Auto Meter Read Equipment General Obligation Bonds Water System Improvements United States	Water Enterprise	1997	2011	5,400,000	5,400,000	490,000	515,101	—	—
	Water Enterprise	1974	2015	2,000,000	2,000,000	180,000	430,000	—	—
	Water Enterprise	—	—	—	—	—	—	3,110,337	—
Julian Community Services District Revenue Bonds 1969 Water Bond Other Long-Term Indebtedness Purchase Land State Of California	Water Enterprise	1969	2010	140,000	140,000	6,000	—	—	—
	Water Enterprise	1998	2017	90,000	90,000	5,234	47,330	—	—
	Water Enterprise	—	—	—	—	—	—	455,832	—
June Lake Public Utility District General Obligation Bonds Waste Disposal Other Long-Term Indebtedness Down Canyon Improvements (Refi)	Waste Disposal Enterprise	1972	2013	500,000	500,000	25,000	75,000	—	—
	Water Enterprise	2009	2023	747,700	747,700	40,000	707,700	—	—
Juniper-Riviera County Water District General Obligation Bonds Water Delivery Construction	Water Enterprise	1978	2027	10,500,000	10,500,000	33,000	483,000	—	—
Jurupa Community Services District Certificates of Participation Construction of Disposal	Waste Disposal Enterprise	1993	2024	14,360,000	14,360,000	8,790,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Jurupa Community Services District — (continued)									
Construction of Sewer Facility	Waste Disposal Enterprise	2010	2041	\$ 10,295,000	\$ 10,295,000	\$ —	\$ 10,295,000	\$ —	\$ —
Construction of Water Facility	Water Enterprise	2010	2041	10,895,000	10,895,000	—	10,895,000	—	—
Construction of Water Facility	Water Enterprise	2001	2032	9,390,000	9,390,000	8,250,000	—	—	—
Other Long-Term Indebtedness									
Construction of Water Facility	Water Enterprise	2004	2033	9,486,754	9,486,754	238,660	8,213,898	—	—
Purchase of Park Land	Recreation and Park	2010	2019	3,300,000	3,300,000	186,000	3,114,000	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	20,578,538	—
	Waste Disposal Enterprise	—	—	—	—	—	—	27,495,000	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	965,019	—
Kanawha Water District									
Other Long-Term Indebtedness									
To Refund All 1988 Debt	Water Enterprise	1993	2018	3,231,745	3,231,745	175,000	1,000,000	—	—
Kaweah Delta Health Care District									
Revenue Bonds									
Construction Projects	Hospital Enterprise	2005	2020	27,500,000	27,500,000	1,610,000	20,025,000	—	—
Construction Projects	Hospital Enterprise	2003	2033	16,000,000	16,000,000	325,000	14,775,000	—	—
Construction Projects	Hospital Enterprise	2003	2033	10,720,000	10,720,000	255,000	9,730,000	—	—
Hospital Construction Projects	Hospital Enterprise	1999	2029	42,000,000	42,000,000	2,280,000	21,330,000	—	—
Revenue Bonds	Hospital Enterprise	2004	2029	78,370,000	78,370,000	1,565,000	46,760,000	—	—
Revenue Bons	Hospital Enterprise	2006	2034	33,935,000	33,935,000	405,000	32,645,000	—	—
General Obligation Bonds									
Construction Projects	Hospital Enterprise	2004	2034	51,000,000	51,000,000	325,000	50,085,000	—	—
Other Long-Term Indebtedness									
AOS Payable-SRCC Minority	Hospital Enterprise	2000	—	—	—	—	1,595,512	—	—
CGA Payment Liability	Hospital Enterprise	2008	—	—	—	—	19,685	—	—
Citi-Capital	Hospital Enterprise	2007	2014	20,000,000	20,000,000	2,715,710	12,583,547	—	—
Cypress Surgery Center Note	Hospital Enterprise	2010	2015	580,365	580,362	—	580,365	—	—
HCMC Payable-TKC Minority Int	Hospital Enterprise	2006	—	—	—	—	60,313	—	—
Line of Credit	Hospital Enterprise	2001	2008	8,000,000	8,000,000	—	4,000,000	—	—
Pension Payable	Hospital Enterprise	1992	—	—	—	—	(186,964)	—	—
Pershing Fund Payable	Hospital Enterprise	1992	—	—	—	—	159,139	—	—
Porterville Dialysis Lease	Hospital Enterprise	2002	2014	897,693	897,693	81,201	369,914	—	—
Kelseyville Fire Protection District									
Other Long-Term Indebtedness									
1994 Ford Amb Acquisition	Ambulance Service	2006	2010	93,267	93,267	23,958	25,404	—	—
Ambulance	Ambulance Service	2008	2012	107,304	107,304	22,436	73,595	—	—
Equipment acquisition	Fire Protection	2007	2011	81,308	81,308	10,645	39,531	—	—
Equipment acquisition	Fire Protection	2007	2011	63,272	63,272	8,210	30,423	—	—
Fire Truck 05-020 Loan #3	Fire Protection	2006	2013	159,574	159,574	22,728	73,714	—	—
New Fire House Loan #1	Fire Protection	2006	2025	2,000,000	2,000,000	75,461	1,684,073	—	—
New Fire House Loan #2	Fire Protection	2007	2025	200,000	200,000	7,507	175,170	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Kensington Police Protection and Community Services District									
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	\$ —	\$ —		\$ 1,393,332	\$ —	\$ —
Kentfield Fire Protection District									
Other Long-Term Indebtedness									
Building Renovation	Fire Protection	2009	2023	4,030,000	4,030,000	676,090	3,259,528	—	—
Solar Building Renovation	Fire Protection	2009	2020	153,845	153,845	11,834	130,177	—	—
Kern Community College District Public Facilities Financing Corporation									
Certificates of Participation									
Financing	Financing or Constructing Facilities	2008	2025	45,905,000	45,905,000	45,155,000	—	—	—
Financing	Financing or Constructing Facilities	2008	2025	40,280,000	40,280,000	935,000	38,670,000	—	—
Refinancing	Financing or Constructing Facilities	2010	2014	42,875,000	42,875,000	—	42,875,000	—	—
Kern County Water Agency Improvement District 4									
Certificates of Participation									
Constructing Facilities	Financing or Constructing Facilities	2008	2038	120,920,000	120,920,000	1,930,000	117,160,000	—	—
HCGWPP Expansions	Water Enterprise	2006	2036	27,700,000	27,700,000	670,000	25,210,000	—	—
Other Long-Term Indebtedness									
Construction of Facilities	Water Enterprise	2007	2030	2,825,780	991,941	—	2,825,779	—	—
Construction of facilities	Water Enterprise	1999	2021	7,687,000	7,687,000	376,054	4,264,216	—	—
Prop 1A Securitization Loan	Water Enterprise	2010	2013	478,061	478,061	—	478,061	—	—
Kern Delta Water District									
General Obligation Bonds									
Refunding 1976 GO Bonds	Water Enterprise	1999	2019	2,870,000	2,870,000	130,000	1,660,000	—	—
Certificates of Participation									
Acquisition of Property	Water Enterprise	2005	2035	6,915,000	6,915,000	135,000	6,405,000	—	—
Kern River Valley Cemetery District									
Other Long-Term Indebtedness									
Purchase of equipment	Cemetery	2008	2012	58,288	58,288	17,689	24,565	—	—
Kern Valley Hospital District									
Revenue Bonds									
Construct LTC Building	Hospital Enterprise	1991	2021	20,590,000	20,590,000	820,000	13,605,000	—	—
Kern Water Bank Authority									
Revenue Bonds									
Restructuring Debt	Water Enterprise	2003	2028	27,000,000	27,000,000	1,080,000	20,520,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,428,421	—
Kettleman City Community Services District									
Revenue Bonds									
Construction	Water Enterprise	1979	2015	375,000	375,000	9,000	97,800	—	—
Certificates of Participation									
Improvements	Water Enterprise	1997	2037	141,800	141,800	2,000	120,500	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	302,000	—	—
Keyes Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Keyes Community Services District — (continued)									
Other Long-Term Indebtedness									
Sewerline Extention	Waste Disposal Enterprise	2008	2017	\$ 1,071,566	\$ 1,071,566	\$ 107,159	\$ 857,251	\$ —	\$ —
United States	Water Enterprise	—	—	—	—	—	—	13,997	—
State Of California	Water Enterprise	—	—	—	—	—	—	37,048	—
Keyes Fire Protection District									
Other Long-Term Indebtedness									
Land and Building Purchase	Fire Protection	2008	2023	260,000	260,000	12,445	235,731	—	—
Kings County Area Public Transit Agency									
Other Long-Term Indebtedness									
2009	Transit Enterprise	2006	2009	65,701	65,701	5,975	—	—	—
Caital Van Lease	Transit Enterprise	2008	2012	384,813	384,813	93,924	207,986	—	—
Capital Lease - Copy Machine	Transit Enterprise	2010	2015	9,407	9,407	403	9,004	—	—
Capital Lease Purcahse Vans	Transit Enterprise	2007	2010	550,500	550,500	165,414	—	—	—
Capital Lease Purchases	Transit Enterprise	2006	2010	100,161	100,161	26,918	9,352	—	—
Capital Leases Purchase Vans	Transit Enterprise	2006	2011	214,408	214,408	56,891	29,779	—	—
Capital Leases Vans	Transit Enterprise	2006	2011	834,617	834,617	171,507	182,550	—	—
Capital Van Lease	Transit Enterprise	2008	2012	233,885	233,885	56,777	131,600	—	—
Capital Van Lease Purchases	Transit Enterprise	2007	2010	48,338	48,338	14,900	—	—	—
Capital Van Leases	Transit Enterprise	2008	2012	187,966	187,966	46,230	93,553	—	—
Capital Van Leases	Transit Enterprise	2006	2010	76,509	76,509	19,415	—	—	—
Capital Van Leases	Transit Enterprise	2005	2010	2,306,913	2,306,913	120,199	—	—	—
Capital Van Leases	Transit Enterprise	2008	2012	107,518	107,518	25,743	67,293	—	—
Capital Van Purcahses	Transit Enterprise	2007	2010	531,714	531,714	159,445	—	—	—
Construction Loan for Transfer Site	Transit Enterprise	2007	2013	1,000,000	1,000,000	189,083	703,945	—	—
Kings County Waste Management Authority									
Revenue Bonds									
To Pay Off Construction Debts	Waste Disposal Enterprise	1994	2014	14,245,000	14,245,000	795,000	5,950,000	—	—
Kings County Water District									
Other Long-Term Indebtedness									
Acquisition of Land	Water Enterprise	2008	2011	1,084,393	1,084,393	255,809	569,191	—	—
Acquisition of Land	Water Enterprise	2009	2012	150,616	150,616	47,543	103,073	—	—
Acquisition of Land	Water Enterprise	2008	2011	596,904	596,904	298,452	—	—	—
Acquisition of Recharging Basin	Water Enterprise	2001	2011	1,101,400	1,101,400	110,140	220,280	—	—
Kings River Conservation District									
Revenue Bonds									
Pine Flat Power Plant	Electric Enterprise	1999	2020	40,355,000	40,355,000	38,630,000	—	—	—
Pine Flat Power Plant	Electric Enterprise	2000	2011	22,135,000	22,135,000	2,735,000	1,256,456	—	—
Pine Flat Power Plant	Electric Enterprise	2010	2019	32,860,000	32,860,000	—	33,602,337	—	—
Certificates of Participation									
Malaga Peaking Power Plant	Electric Enterprise	2004	2015	52,780,000	52,780,000	5,455,000	34,007,088	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Kings River Conservation District — (continued)									
Other Long-Term Indebtedness									
Government Fund	Governmental Services	2009	2029	\$ 3,595,000	\$ 3,595,000	\$ 105,000	\$ 3,511,365	\$ —	\$ —
Kingsburg Financing Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2005	2034	3,395,000	3,395,000	70,000	3,065,000	—	—
Capital Improvements	Financing or Constructing Facilities	1992	2022	6,000,000	6,000,000	130,000	2,135,000	—	—
Capital Improvements	Financing or Constructing Facilities	1991	2022	4,000,000	4,000,000	80,000	1,375,000	—	—
Kingsburg Hospital District									
Revenue Bonds									
Working Capital Refinance	Hospital Enterprise	1995	2013	1,875,000	1,875,000	171,041	898,959	—	—
Kirkwood Meadows Public Utilities District									
Other Long-Term Indebtedness									
Building	Waste Disposal Enterprise	2006	2016	1,000,000	1,000,000	100,000	600,000	—	—
Electrical and Propane System	Waste Disposal Enterprise	2009	2011	1,500,000	1,500,000	—	1,500,000	—	—
Employee Building	Waste Disposal Enterprise	2003	2012	600,000	600,000	65,156	176,471	—	—
Knights Ferry Community Services District									
Revenue Bonds									
1972 Bond	Water Enterprise	1972	2012	59,000	46,000	2,335	8,035	—	—
Knights Landing Community Services District									
General Obligation Bonds									
Sewer and Water Facility	Water Enterprise	1971	2010	320,000	320,000	15,000	—	—	—
Other Long-Term Indebtedness									
Acquisition of Community Well	Water Enterprise	1999	2014	109,783	109,783	8,007	32,734	—	—
Knights Landing Fire Protection District									
Other Long-Term Indebtedness									
Acq. 2010 Fire Truck	Fire Protection	2009	2019	110,000	110,000	4,444	105,556	—	—
Konocti County Water District									
Revenue Bonds									
Plant Expansion	Water Enterprise	1974	2014	260,000	260,000	13,000	15,089	—	—
Certificates of Participation									
Water System Improvements	Water Enterprise	2001	2041	2,168,000	2,168,000	28,000	2,012,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	32,000	1,505,000	—	—
La Habra Civic Improvement Authority									
Revenue Bonds									
Water System Improvements	Financing or Constructing Facilities	2003	2033	7,500,000	7,500,000	160,000	6,585,000	—	—
Certificates of Participation									
Tax Allocation Bonds	Financing or Constructing Facilities	1998	2022	1,065,000	1,065,000	35,000	750,000	—	—
Refunding									
Tax Allocation Bonds	Financing or Constructing Facilities	1998	2022	5,640,000	5,640,000	210,000	3,745,000	—	—
Refunding									
La Habra Heights County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	741,467	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ladera Recreation District Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	\$ —	\$ —	\$ 35,000	\$ 120,000	\$ —	\$ —
Laguna County Sanitation District (Santa Barbara) Other Long-Term Indebtedness									
Capital Lease	Waste Disposal Enterprise	2006	2011	7,000	7,000	1,509	1,569	—	—
OPEB	Waste Disposal Enterprise	2008	2009	44,862	44,862	—	107,402	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,581,796	—
Laguna Irrigation District Other Long-Term Indebtedness									
Litigation Settlement	Water Enterprise	2003	2013	1,000,000	1,000,000	100,000	300,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	91,190	—
Lake Arrowhead Community Services District Revenue Bonds									
Capital Improvements	Waste Disposal Enterprise	1999	2015	10,300,000	10,300,000	7,135,000	—	—	—
System Improvements	Waste Disposal Enterprise	2002	2017	17,860,000	17,860,000	1,385,000	6,105,000	—	—
Certificates of Participation Capital Improvements	Waste Disposal Enterprise	2009	2039	23,580,000	23,580,000	—	23,580,000	—	—
Other Long-Term Indebtedness Improvements AD-94-1	Water Enterprise	1994	2009	1,488,787	1,488,787	145,000	—	—	—
Recycled Water Improvement	Water Enterprise	2008	2019	2,895,655	2,895,655	—	6,638,850	—	—
Water Line Improvements	Water Enterprise	2007	2016	27,114	27,114	2,262	13,572	—	—
Water Line Improvements	Water Enterprise	2002	2013	21,657	21,657	2,406	2,407	—	—
Lake Berryessa Resort Improvement District Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	85,000	4,570,000	—	—
Lake Canyon Community Services District Revenue Bonds									
Finance of State Grant	Waste Disposal Enterprise	1994	2024	290,000	290,000	10,000	205,000	—	—
Lake County Fire Protection District Other Long-Term Indebtedness									
Equipment Purchase	Fire Protection	2006	2018	719,623	719,623	—	416,824	—	—
Fire Station	Fire Protection	2001	2010	282,612	282,612	—	71,196	—	—
Lake County Sanitation District General Obligation Bonds									
Improvements	Waste Disposal Enterprise	1972	2013	1,600,000	1,600,000	82,000	213,000	—	—
Sanitation Improvements	Waste Disposal Enterprise	1974	2014	1,300,000	1,300,000	56,000	333,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	443,000	927,000	—	—
Lake Cuyamaca Recreation and Park District Other Long-Term Indebtedness									
Parking Lot Improvements	Parking	2008	2018	175,000	175,000	17,500	140,000	—	—
Lake Don Pedro Community Services District Other Long-Term Indebtedness									
Metering System	Water Enterprise	2006	2011	586,977	586,977	304,465	132,667	—	—
Water Plant Improvements	Water Enterprise	2006	2026	1,500,000	1,500,000	51,201	1,331,232	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Lake Elsinore Public Finance Authority Revenue Bonds									
Acquire Bonds	Financing or Constructing Facilities	1996	2026	\$ 1,750,000	\$ 1,750,000	\$ 40,000	\$ 1,390,000	\$ —	\$ —
Acquire Bonds	Financing or Constructing Facilities	2008	2039	3,265,000	3,265,000	—	3,265,000	—	—
Advance Refund Revenue Bond	Financing or Constructing Facilities	2010	2034	15,435,000	15,435,000	—	15,435,000	—	—
Advance Refund Revenue Bonds	Financing or Constructing Facilities	2008	2021	22,295,000	22,295,000	1,210,000	19,940,000	—	—
Advance Refund Revenue Bonds	Financing or Constructing Facilities	2003	2034	31,570,000	31,570,000	670,000	28,050,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1995	2025	13,345,000	13,345,000	10,445,000	—	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2030	33,450,000	33,450,000	640,000	28,255,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2009	580,000	580,000	80,000	—	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2015	4,035,000	4,035,000	230,000	1,680,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2033	14,180,000	14,180,000	13,365,000	—	—	—
To loan money to RDA	Financing or Constructing Facilities	2010	2026	10,855,000	10,855,000	—	10,855,000	—	—
Lake Elsinore Recreation Authority Revenue Bonds									
Finance Lease of Facilities	Financing or Constructing Facilities	2000	2032	15,660,000	15,660,000	355,000	13,740,000	—	—
Lake Hemet Municipal Water District Improvement District ID 2003-1. Garner Vallev General Obligation Bonds									
Improvements	Water Enterprise	2005	2030	1,842,479	1,842,479	50,000	1,635,000	—	—
Other Long-Term Indebtedness Administration Building State Of California	Water Enterprise	2006	2021	4,500,000	4,500,000	246,500	3,576,526	—	—
	Water Enterprise	—	—	—	—	—	—	3,173,662	—
Lake Madrone Water District United States	Water Enterprise	—	—	—	—	—	—	31,326	—
Lake Oroville Area Public Utility District Revenue Bonds									
Construct Sewer Lines	Waste Disposal Enterprise	2003	2044	5,000,000	5,000,000	59,000	4,720,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	6,000	253,975	—	—
Lake Shastina Community Services District Other Long-Term Indebtedness Building Purchase	Governmental Services	2004	2029	614,625	614,625	11,503	557,434	—	—
Lakeport Fire Protection District Other Long-Term Indebtedness To Purchase Fire Truck	Fire Protection	2007	2014	250,000	250,000	34,063	152,102	—	—
Lakeside Fire Protection District Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Lakeside Fire Protection District — (continued) Construct new facility	Fire Protection	2010	2030	\$ 7,340,000	\$ 7,340,000	\$ —	\$ 7,340,000	\$ —	\$ —
Lakeside Water District Other Long-Term Indebtedness Water System Improvements	Water Enterprise	1993	2014	1,311,989	1,311,989	458,652	—	—	—
Lamont Public Utility District Certificates of Participation Construction of Facilities	Waste Disposal Enterprise	2007	2048	4,561,000	4,561,000	49,000	4,465,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	94,000	1,683,000	—	—
Lanare Community Services District General Obligation Bonds Water System	Water Enterprise	1972	2012	75,000	58,000	—	6,552	—	—
Las Gallinas Valley Sanitary District (Marin) Certificates of Participation Treatment Plant Improvements	Waste Disposal Enterprise	2005	2025	10,000,000	10,000,000	380,000	8,550,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	140,000	1,015,000	—	—
Las Virgenes Municipal Water District Revenue Bonds Build Infrastructure	Water Enterprise	1998	2023	56,290,000	56,290,000	31,285,000	—	—	—
Refinance 1998 Revenue Bonds	Waste Disposal Enterprise	2009	2023	29,415,000	29,415,000	—	29,415,000	—	—
Lassen County Water Works District No. 1 Revenue Bonds Construct Water System	Water Enterprise	1978	2019	214,700	214,700	7,843	83,510	—	—
General Obligation Bonds Construct Sewer System	Waste Disposal Enterprise	1972	2011	69,000	69,000	3,000	3,000	—	—
Lassen Library District Other Long-Term Indebtedness Building Improvements	Library Services	1995	—	200,000	200,000	—	200,000	—	—
Lassen Municipal Utility District Certificates of Participation Capital Improvements	Electric Enterprise	2000	2011	7,785,000	7,785,000	2,595,000	2,705,000	—	—
Lathrop-Manteca Fire Protection District Other Long-Term Indebtedness State Loan Chapter 1168/85	Fire Protection	1985	2010	33,476	33,476	—	33,476	—	—
Laton Community Services District Other Long-Term Indebtedness Equipment purchase	Waste Disposal Enterprise	2010	2015	24,742	24,742	—	24,742	—	—
Lawndale Public Financing Authority Other Long-Term Indebtedness Economic Rev Project	Financing or Constructing Facilities	2009	2045	20,545,000	20,545,000	—	20,545,000	—	—
Laytonville County Water District Certificates of Participation Plant & Distribution	Water Enterprise	2004	2043	694,000	694,000	9,000	645,000	—	—
Plant and Distribution A	Water Enterprise	2004	2044	636,000	636,000	7,000	602,000	—	—
Le Grand Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Le Grand Community Services District — (continued)									
Revenue Bonds									
Improvements	Water Enterprise	1997	2037	\$ 1,074,900	\$ 1,074,900	\$ 15,000	\$ 915,000	\$ —	\$ —
Improvements	Water Enterprise	1981	2021	68,000	68,000	2,000	33,875	—	—
Certificates of Participation									
New Water Well	Water Enterprise	1997	2038	381,600	381,600	6,000	352,000	—	—
Lease Obligations									
	Waste Disposal Enterprise	—	—	—	—	—	—	—	25,262
Leavitt Lake Community Service District									
United States									
	Water Enterprise	—	—	—	—	—	—	323,618	—
	Waste Disposal Enterprise	—	—	—	—	—	—	124,439	—
Leland Meadow Water District									
Other Long-Term Indebtedness									
Emergency Costs & Construction	Water Enterprise	2008	2010	260,000	260,000	108,333	86,667	—	—
Lemoore Financing Authority									
Revenue Bonds									
Housing Projects	Financing or Constructing Facilities	1998	2025	6,180,000	6,180,000	45,000	5,725,000	—	—
RDA and Low/Mod Housing	Financing or Constructing Facilities	2003	2033	13,835,000	13,835,000	380,000	12,370,000	—	—
Refund 1995 to Purchase SLGS	Financing or Constructing Facilities	2001	2020	6,600,000	6,600,000	305,000	4,305,000	—	—
Certificates of Participation									
Golf Course	Financing or Constructing Facilities	1995	2020	4,215,000	4,215,000	180,000	2,660,000	—	—
Leucadia Wastewater District									
Revenue Bonds									
EWA JPA 1997	Waste Disposal Enterprise	1997	2014	7,560,000	7,560,000	480,000	2,795,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	173,130	—
Lewiston Community Services District									
Other Long-Term Indebtedness									
Improvements	Fire Protection	2001	2011	7,000	7,000	1,907	—	—	—
Liberty Fire Protection District									
Other Long-Term Indebtedness									
Shortfall Funding	Fire Protection	1986	2006	11,763	11,763	—	9,180	—	—
Linda County Water District									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,376,132	—
Linda Fire Protection District									
Certificates of Participation									
Construction of Fire Station	Financing or Constructing Facilities	2006	2016	4,065,000	4,065,000	385,000	—	—	—
Refinance 2006 COP	Financing or Constructing Facilities	2010	2016	2,285,000	2,285,000	—	2,285,000	—	—
Linden County Water District									
Revenue Bonds									
Water System Improvements	Water Enterprise	1976	2016	311,000	311,000	12,000	78,000	—	—
Linden-Peters Fire Protection District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Linden-Peters Fire Protection District — (continued)									
Other Long-Term Indebtedness									
Accrd Post-Emplymnt Healthcare	Fire Protection	2010	2050	\$ 129,188	\$ 129,188	\$ —	\$ 129,188	\$ —	\$ —
State Loan Chapter 1168/85	Fire Protection	1985	—	24,878	24,878	—	24,878	—	—
Lindsay Local Hospital District									
General Obligation Bonds Construction	Hospital Enterprise	1966	2005	325,000	325,000	—	5,000	—	—
Lindsay-Strathmore Irrigation District									
State Of California	Water Enterprise	—	—	—	—	—	—	482,265	—
Little Lake Fire Protection District									
Other Long-Term Indebtedness									
Purchase new fire engine	Fire Protection	2010	2019	289,613	289,613	32,376	257,237	—	—
Purchase New Truck	Fire Protection	2004	2013	476,556	476,556	49,019	170,298	—	—
Littlerock Creek Irrigation District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,696,070	—
Live Oak Cemetery District									
Other Long-Term Indebtedness									
Loan From State	Cemetery	1984	2010	318	318	—	318	—	—
Livermore Area Recreation and Park District									
Other Long-Term Indebtedness									
Finance Capital Improvements	Recreation and Park	1997	2012	3,571,614	3,571,614	301,852	655,334	—	—
Livermore Capital Projects Financing Authority									
Certificates of Participation									
Refinance 1991 COPs	Financing or Constructing Facilities	1997	2017	19,395,000	19,395,000	1,375,000	11,090,000	—	—
Refinancing & Infrastructure	Financing or Constructing Facilities	2008	2031	63,000,000	63,000,000	1,790,000	59,540,000	—	—
Livermore-Amador Valley Water Management Agency									
Revenue Bonds									
Capital Improvements	Waste Disposal Enterprise	2001	2031	142,385,000	142,385,000	3,145,000	128,015,000	—	—
Lockwood Fire Protection District									
Other Long-Term Indebtedness									
Purchase Equipment	Fire Protection	2006	2016	284,591	284,591	26,253	184,179	—	—
Loleta Fire Protection District									
Other Long-Term Indebtedness									
Equipment Purchase	Fire Protection	2009	2013	223,581	223,581	48,413	175,168	—	—
Lompico County Water District									
General Obligation Bonds									
Acquire District Assets	Water Enterprise	1964	2018	1,500,000	1,500,000	48,000	463,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	72,319	—
Lompoc Hospital District									
Revenue Bonds									
New Hospital Constsruction	Hospital Enterprise	2009	2016	4,060,000	4,060,000	535,000	3,525,000	—	—
Refinance Existing Bonds	Hospital Enterprise	1998	2015	6,375,000	6,375,000	405,000	2,835,000	—	—
General Obligation Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Lompoc Hospital District — (continued)									
New Hospital Construction	Hospital Enterprise	2006	2036	\$ 42,000,000	\$ 42,000,000	\$ 230,000	\$ 41,770,000	\$ —	\$ —
New Hospital Construction	Hospital Enterprise	2007	2037	32,500,000	32,500,000	—	32,500,000	—	—
Other Long-Term Indebtedness									
Capital Lease	Hospital Enterprise	2006	2013	1,875,000	1,875,000	278,439	593,512	—	—
London Community Services District									
General Obligation Bonds									
Treatment Plant Construction	Waste Disposal Enterprise	1999	2039	142,000	142,000	2,000	125,800	—	—
Lone Pine Fire Protection District									
Other Long-Term Indebtedness									
Finance Ambulance	Ambulance Service	2005	2010	176,167	176,167	37,920	—	—	—
Purchase Ambulance	Ambulance Service	2008	2015	205,000	205,000	25,032	179,968	—	—
Purchase Vehicle	Ambulance Service	2008	2010	36,456	36,456	18,802	—	—	—
Purchase Vehicle	Fire Protection	2008	2010	36,393	36,393	18,631	—	—	—
Long Valley Fire Protection District (Mendocino)									
Other Long-Term Indebtedness									
New Fire Station Building	Fire Protection	2006	2015	300,000	300,000	25,249	146,215	—	—
Long Valley Fire Protection District (Mono)									
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	127,837
Loomis Fire Protection District									
Other Long-Term Indebtedness									
Building Loan	Fire Protection	2006	2010	101,533	101,533	36,799	—	—	—
Los Alamos Community Services District									
Other Long-Term Indebtedness									
Pay off credit line	Water Enterprise	2009	2014	1,345,949	1,345,949	93,664	969,090	—	—
United States	Water Enterprise	—	—	—	—	—	—	105,000	—
Los Angeles Convention and Exhibition Center Authority									
Revenue Bonds									
2003 A - Refund 1993 Bonds	Financing or Constructing Facilities	2003	2016	226,045,000	226,045,000	25,405,000	141,230,000	—	—
2003 B - Refund 1993 Bonds	Financing or Constructing Facilities	2003	2022	235,520,000	235,520,000	—	—	—	—
2008 A Refund 2008 Bonds	Financing or Constructing Facilities	2008	2022	253,060,000	253,060,000	—	253,060,000	—	—
Certificates of Participation									
1998 Staples Arena	Financing or Constructing Facilities	1998	2024	45,580,000	45,580,000	1,330,000	35,400,000	—	—
Defease 1989 and Part of 1990	Financing or Constructing Facilities	1993	2022	503,870,000	503,870,000	—	51,180,000	—	—
Los Angeles County Capital Asset Leasing Corporation									
Revenue Bonds									
Purchase Equipment for Lease	Financing or Constructing Facilities	2009	2013	24,025,000	24,025,000	4,410,000	19,615,000	—	—
Purchase Equipment for Lease	Financing or Constructing Facilities	2008	2011	25,360,000	25,360,000	7,340,000	5,470,000	—	—
Purshase Equipment for Lease	Financing or Constructing Facilities	2006	2010	28,675,000	28,675,000	2,755,000	—	—	—
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Los Angeles County Capital Asset Leasing Corporation — (continued)									
Purchase Equipment for Lease	Financing or Constructing Facilities	2007	2010	\$ 70,000,000	\$ 40,000,000	\$ 40,000,000	\$ —	\$ —	\$ —
Purchase Equipment for Lease	Financing or Constructing Facilities	2010	2013	810,000,000	15,000,000	—	15,000,000	—	—
Los Angeles County Metropolitan Transportation Authority Revenue Bonds									
2005-A Capital Grants Receipts Revenue Bonds	Transit Enterprise	2005	2012	132,460,000	132,460,000	42,305,000	66,450,000	—	—
A REFUNDING PROP A 1999A/B/C	Transit Enterprise	2009	2026	320,945,000	320,945,000	—	294,930,000	—	—
COST OF REFUNDING & INSURANCE	Transit Enterprise	2008	2028	26,075,000	26,075,000	550,000	24,795,000	—	—
FULL REFUNDING 2003-PROP C	Transit Enterprise	2009	2023	167,300,000	167,300,000	400,000	166,500,000	—	—
FULL REFUNDING PROP A 2005-C	Transit Enterprise	2008	2031	263,075,000	263,075,000	1,450,000	260,125,000	—	—
FULL REFUNDING PROP C 1993-A	Transit Enterprise	2009	2023	245,825,000	245,825,000	—	240,625,000	—	—
FULL REFUNDING PROP C 1998	Transit Enterprise	2010	2023	45,455,000	45,455,000	—	45,455,000	—	—
FULL REFUNDING PROP C 1999	Transit Enterprise	2009	2029	118,940,000	118,940,000	—	117,070,000	—	—
Metro Orange Line Busway & Other transit projects	Transit Enterprise	2004	2034	176,345,000	176,345,000	3,630,000	156,845,000	—	—
PARTIAL REFUNDING PROP C 2003 C	Transit Enterprise	2009	2019	112,675,000	112,675,000	—	108,645,000	—	—
Prop A 2005-A - Refund tax-exempt commercial papers	Transit Enterprise	2005	2035	242,795,000	242,795,000	5,275,000	216,950,000	—	—
Prop A 2005-B - Refund Prop A 1996, 1996A 1997A Bonds	Transit Enterprise	2005	2013	43,655,000	43,655,000	7,485,000	16,520,000	—	—
Refund Bonds for Transit Projects	Transit Enterprise	2003	2025	221,850,000	221,850,000	202,300,000	—	—	—
Refunding Bonds Series 1998-A	Transit Enterprise	1998	2024	219,710,000	219,710,000	71,250,000	—	—	—
Refunding Bonds Series 1999-A	Transit Enterprise	1999	2019	160,205,000	160,205,000	124,365,000	—	—	—
Refunding Bonds Series 1999-B	Transit Enterprise	1999	2028	150,340,000	150,340,000	23,535,000	—	—	—
Refunding Bonds Series 1999-C	Transit Enterprise	1999	2026	170,495,000	170,495,000	153,405,000	6,845,000	—	—
Refunding Bonds Series 2001-A	Transit Enterprise	2001	2031	55,685,000	55,685,000	1,225,000	10,610,000	—	—
Refunding Bonds Series 2001-B	Transit Enterprise	2001	2018	191,215,000	191,215,000	150,000	177,890,000	—	—
Refunding Prop A 1997A Bonds	Transit Enterprise	2007	2030	46,635,000	46,635,000	65,000	46,500,000	—	—
Refunding Prop C 1998A Bonds	Transit Enterprise	2008	—	128,745,000	128,745,000	—	128,745,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Los Angeles County Metropolitan Transportation Authority — (continued)									
Refunding Prop C 2000A Bonds	Transit Enterprise	2006	2030	\$ 129,385,000	\$ 129,385,000	\$ 290,000	\$ 128,130,000	\$ —	\$ —
REFUNDING PROP C 2003 C Revenue Bond	Transit Enterprise	2009	2025	89,625,000	89,625,000	—	89,625,000	—	—
Revenue Bonds	Transit Enterprise	2003	2013	94,840,000	94,840,000	9,410,000	31,615,000	—	—
Revenue Bonds	Transit Enterprise	2002	2018	273,505,000	273,505,000	12,720,000	188,385,000	—	—
Revenue Bonds	Transit Enterprise	2003	2021	243,795,000	243,795,000	—	243,635,000	—	—
Revenue Bonds Series 1999-A	Transit Enterprise	1999	2028	124,805,000	124,805,000	84,280,000	15,020,000	—	—
Revenue Bonds Series 2000-A	Transit Enterprise	2000	2030	161,995,000	161,995,000	11,640,000	—	—	—
General Obligation Bonds Refunding Bonds-MTA Headquarters	Transit Enterprise	2004	2027	197,050,000	197,050,000	5,100,000	169,700,000	—	—
Certificates of Participation Workers Compensation Reserve	Transit Enterprise	2003	2010	88,485,000	88,485,000	13,200,000	—	—	—
Other Long-Term Indebtedness									
Bus Acquisition	Transit Enterprise	2001	2013	77,608,939	77,608,939	91,132,000	24,486,000	—	—
Bus Acquisition	Transit Enterprise	2002	2012	399,074,707	399,074,707	49,661,539	133,863,094	—	—
Capital Expenditures	Transit Enterprise	1999	2020	281,425,000	281,425,000	19,270,000	—	—	—
Capital Lease	Transit Enterprise	2003	2015	393,916,286	393,916,286	—	356,755,808	—	—
Commercial Paper	Transit Enterprise	1991	2030	423,500,000	423,500,000	44,077,000	119,046,000	—	—
Finance Installation of Solar Energy Equipment	Transit Enterprise	2008	2018	16,407,396	16,407,396	1,102,062	8,764,915	—	—
Lease	Transit Enterprise	2003	2028	68,981,604	68,981,604	—	87,977,685	—	—
Lease for Metro Light Rail Vehicles	Transit Enterprise	2003	2030	89,632,800	89,632,800	2,438,302	51,360,116	—	—
Lease of CNG Facilities at Division 01 (Capital Lease)	Transit Enterprise	2001	2011	5,876,946	5,876,946	275,387	—	—	—
Lease of CNG Facilities at Division 2, 9 & 15 (Capital Lease)	Transit Enterprise	2002	2012	10,089,014	10,089,014	1,148,505	1,085,763	—	—
Lease of CNG Facilities at Division 3 & 8 (Capital Lease)	Transit Enterprise	2003	2013	8,172,358	8,172,358	884,945	1,734,320	—	—
Lease of Metro Red Line	Transit Enterprise	2000	2022	166,059,000	166,059,000	11,373,564	212,340,650	—	—
Los Angeles County Public Works Financing Authority									
Revenue Bonds									
Park and Open Space	Financing or Constructing Facilities	2005	2019	181,220,000	181,220,000	15,885,000	146,640,000	—	—
Park and Open Space	Financing or Constructing Facilities	2005	2025	20,540,000	20,540,000	795,000	16,615,000	—	—
Public Works Construction	Financing or Constructing Facilities	2003	2017	143,195,000	143,195,000	14,300,000	52,995,000	—	—
Public Works Construction	Financing or Constructing Facilities	2007	2019	94,315,000	94,315,000	8,330,000	76,020,000	—	—
Los Angeles County Regional Park and Open Space District									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Los Angeles County Regional Park and Open Space District									
— (continued)									
Park and Open Space	Recreation and Park	2005	2019	\$ 181,220,000	\$ 181,220,000	\$ 15,885,000	\$ 146,640,000	\$ —	\$ —
Public Works Construction	Recreation and Park	2007	2019	94,315,000	94,315,000	8,330,000	76,020,000	—	—
Los Angeles County Schools Regionalized Business Services									
Certificates of Participation									
Equip/Cap Acquisition 2006	Financing or Constructing Facilities	2006	2030	6,765,000	6,765,000	100,000	3,365,000	—	—
Equip/Cap Acquisition 2007	Financing or Constructing Facilities	2007	2027	28,730,000	28,730,000	1,005,000	25,760,000	—	—
Equip/Cap Acquisition 2010	Financing or Constructing Facilities	2010	2035	30,135,000	30,135,000	—	30,135,000	—	—
Equip/Cap Acquisitions 1997	Financing or Constructing Facilities	1997	2017	73,890,000	73,890,000	630,000	5,420,000	—	—
Equip/Cap Acquisitions 1998	Financing or Constructing Facilities	1998	2018	13,315,000	13,315,000	85,000	—	—	—
Equip/Cap Acquisitions 2000	Financing or Constructing Facilities	2000	2029	45,258,170	45,258,170	2,820,984	13,606,175	—	—
Equip/Cap Acquisitions 2001	Financing or Constructing Facilities	2001	2034	13,240,000	13,240,000	40,000	1,780,000	—	—
Equip/Cap Acquisitions 2002	Financing or Constructing Facilities	2002	2017	45,360,000	45,360,000	720,000	3,230,000	—	—
Equip/Cap Acquisitions 2004	Financing or Constructing Facilities	2004	2024	11,045,000	11,045,000	430,000	8,935,000	—	—
Equip/Cap Acquisitions 2003	Financing or Constructing Facilities	2003	2028	32,700,000	32,700,000	1,665,000	23,170,000	—	—
Equip/Cap Acquisitions 2008	Financing or Constructing Facilities	2008	2040	8,874,474	8,874,474	—	8,874,474	—	—
Los Angeles State Building Authority									
Revenue Bonds									
Cost of State Building	Financing or Constructing Facilities	1993	2011	200,000,000	98,520,000	16,110,000	17,020,000	—	—
Cost of State Building	Financing or Constructing Facilities	1999	2019	65,000,000	59,045,000	2,730,000	36,435,000	—	—
Los Medanos Community Hospital District									
Other Long-Term Indebtedness	Health	1998	2012	4,447,000	4,447,000	99,999	993,589	—	—
Los Molinos Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	777,000	—
Los Osos Community Services District									
Revenue Bonds									
Sewer Treatment Plant	Waste Disposal Enterprise	2002	2033	17,990,000	17,990,000	360,000	15,975,000	—	—
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2003	2011	141,537	141,537	21,745	22,581	—	—
Sewer Treatment Plant	Waste Disposal Enterprise	2005	2006	6,486,144	6,486,144	—	6,486,144	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	4,642,522	—
Los Trancos County Water District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Los Trancos County Water District — (continued) Water Utility	Water Enterprise	1993	2014	\$ 1,093,525	\$ 1,093,525	\$ —	\$ 617,762	\$ —	\$ —
Lost Hills Utility District (Kern) Revenue Bonds Construction	Waste Disposal Enterprise	1979	2024	300,000	285,000	8,000	166,000	—	—
Certificates of Participation Arsenic Project	Water Enterprise	2007	2046	1,139,180	1,139,180	4,500	427,500	—	—
Water Line Replacement	Water Enterprise	1992	2032	1,940,300	1,940,300	20,100	1,761,800	—	—
Other Long-Term Indebtedness Water System Improvement	Water Enterprise	1989	2018	232,339	232,339	—	158,952	—	—
Lost Hills Water District State Of California	Water Enterprise	—	—	—	—	—	—	1,394,592	—
Lower Tule River Irrigation District Other Long-Term Indebtedness Leases and Notes Payable	Water Enterprise	2003	2010	412,748	412,748	18,754	185,883	—	—
Madera Irrigation District Revenue Bonds Water Storage Facility United States	Water Enterprise	2008	2038	40,000,000	40,000,000	635,000	39,365,000	—	—
	Water Enterprise	—	—	—	—	—	—	976,057	—
Madera-Chowchilla Power Authority Revenue Bonds Refinance Construction Bonds	Electric Enterprise	1994	2014	2,470,000	2,470,000	—	1,315,000	—	—
Madison Community Services District Other Long-Term Indebtedness Construction of New Water Well	Water Enterprise	2003	2018	38,954	37,794	—	39,188	—	—
New Well Planning Study	Water Enterprise	2003	2018	16,658	16,278	—	16,425	—	—
Madison Fire Protection District Other Long-Term Indebtedness Acquisition of Fire Truck	Fire Protection	2008	2017	86,987	86,987	7,446	71,101	—	—
Fire Truck Acquisition	Fire Protection	2002	2012	121,572	121,572	7,758	16,574	—	—
Maintenance District No. 1 (Madera) State Of California	Water Enterprise	—	—	—	—	—	—	157,926	—
Maintenance District No. 1 (Mariposa) General Obligation Bonds Waste Water Treatment Plant	Waste Disposal Enterprise	2004	2044	3,080,000	3,080,000	38,000	2,893,000	—	—
Maintenance District No. 10 (Madera) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	1,681,000	—	—
Maintenance District No. 19 (Madera) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	224,000	—	—
Maintenance District No. 37 (Madera) Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Maintenance District No. 37 (Madera) — (continued)									
Construction and Improvements	Waste Disposal Enterprise	1988	2027	\$ 60,500	\$ 60,500	\$ —	\$ 44,500	\$ —	\$ —
Maintenance District No. 8 (Madera)									
Revenue Bonds									
Construction	Waste Disposal Enterprise	1988	2027	147,100	147,100	—	100,732	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	61,692	—
Majestic Pines Community Services District									
General Obligation Bonds									
Additional Well/Reservoir	Water Enterprise	1972	2012	440,000	440,000	20,000	45,000	—	—
Certificates of Participation									
Improvements	Water Enterprise	1996	2036	650,000	650,000	10,000	482,379	—	—
Malaga County Water District									
Other Long-Term Indebtedness									
Expansion and Improvements	Waste Disposal Enterprise	2001	2016	1,890,000	1,890,000	125,000	880,977	—	—
Well #7 Additional loan	Water Enterprise	2004	2020	300,000	300,000	17,424	213,539	—	—
Well #7 Construction	Water Enterprise	2002	2012	200,000	200,000	22,561	48,860	—	—
Mammoth County Water District									
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1973	2014	1,000,000	1,000,000	50,000	225,000	—	—
Certificates of Participation									
Waste Disposal	Waste Disposal Enterprise	1997	2010	4,725,000	4,725,000	420,000	440,000	—	—
Other Long-Term Indebtedness									
Water/Sewer System Improvement	Water Enterprise	2003	2013	7,500,000	7,500,000	757,671	3,340,204	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	351,300	1,980,400	—	—
United States	Water Enterprise	—	—	—	—	—	—	878,600	—
Mammoth Lakes Fire Protection District									
Other Long-Term Indebtedness									
Purchase Ladder Truck 3361	Fire Protection	2008	2018	484,039	484,039	93,819	299,214	—	—
Reconstruct fire station no. 1	Fire Protection	2004	2024	4,500,000	4,500,000	172,669	3,641,426	—	—
Manila Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	95,608	—
Mariana Ranchos County Water District									
Certificates of Participation									
Water Reservoir Construction	Water Enterprise	1997	2018	375,000	375,000	20,000	185,000	—	—
Marin County Flood Control and Water Conservation District									
General Obligation Bonds									
Improvement	Flood Control and Water Conservation	2004	2010	3,600,000	3,600,000	686,666	2,246,667	—	—
Marin County Open Space District									
Special Assessment Act									
1915 Act Bonds	Recreation and Park	—	—	—	—	30,000	448,000	—	—
Mello-Roos	Recreation and Park	—	—	—	—	244,000	6,458,000	—	—
Marin Emergency Radio Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations	
Marin Emergency Radio Authority — (continued)										
Revenue Bonds										
Purchase Public Safety Radio	Governmental Services	2010	2021	\$ 18,575,000	\$ 18,575,000	\$ —	\$ 18,575,000	\$ —	\$ —	
Purchase Public Safety Radio	Governmental Services	1999	2022	26,940,000	26,940,000	20,180,000	—	—	—	
Other Long-Term Indebtedness										
Purchase Public Safety Radio	Governmental Services	2007	2037	2,250,000	2,250,000	118,679	1,908,852	—	—	
Marin Energy Authority										
Other Long-Term Indebtedness										
Operations	Electric Enterprise	2010	2011	750,000	750,000	—	750,000	—	—	
Operations	Electric Enterprise	2009	2012	210,000	210,000	—	210,000	—	—	
Operations	Electric Enterprise	2009	2012	330,000	330,000	—	330,000	—	—	
Marin Municipal Water										
Revenue Bonds										
Defeas 1993 Revenue Bonds	Water Enterprise	2002	2023	32,755,000	32,755,000	2,435,000	19,005,000	—	—	
Fund Capital Projects	Water Enterprise	2010	2040	36,000,000	31,850,000	—	31,850,000	—	—	
Certificates of Participation										
Refund 1994 Revenue Bonds	Water Enterprise	2004	2029	40,165,000	40,165,000	1,960,000	30,145,000	—	—	
Other Long-Term Indebtedness										
Capital Equipment	Water Enterprise	2005	2009	530,296	530,296	102,335	—	—	—	
Construct Solar Power Pjcts	Water Enterprise	2008	2024	1,956,000	1,956,000	122,250	1,711,500	—	—	
Special Assessment Act										
1915 Act Bonds	Water Enterprise	—	—	—	—	20,000	685,000	—	—	
Marina Coast Water District										
Certificates of Participation										
Water/Wastewater CIP Projects	Water Enterprise	2006	2037	42,310,000	42,310,000	825,000	39,785,000	—	—	
Other Long-Term Indebtedness										
Document Storage System	Water Enterprise	2010	2013	93,363	93,363	18,464	74,899	—	—	
Pension costs	Water Enterprise	2004	2024	901,077	901,077	86,764	505,765	—	—	
Purchase of Land	Water Enterprise	2009	2014	134,408	134,408	28,296	106,112	—	—	
Purchase of Land	Water Enterprise	2010	2020	7,351,786	7,351,786	—	7,351,786	—	—	
Vector Unit	Waste Disposal Enterprise	2009	2014	138,221	138,221	29,463	80,893	—	—	
Marinwood Community Services District										
Certificates of Participation										
Building Improvements	Recreation and Park	1996	2017	790,000	790,000	40,000	385,000	—	—	
Building Improvements	Fire Protection	1996	2017	790,000	790,000	40,000	385,000	—	—	
Other Long-Term Indebtedness										
Emergency Communications	Recreation and Park	1999	2021	356,908	356,908	—	—	—	—	
Pool Improvements	Recreation and Park	1999	2010	300,000	300,000	152,089	—	—	—	
Mariposa Public Utility District										
Other Long-Term Indebtedness										
Water Agency-Idle Wheels	Water Enterprise	1989	2010	225,000	225,000	5,917	—	—	—	
Water Utility	Water Enterprise	1995	2025	1,045,000	1,045,000	755	966,577	—	—	
United States	Fire Protection	—	—	—	—	—	—	410,610	—	

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mariposa Public Utility District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,983,000	\$ —
	Waste Disposal Enterprise	—	—	—	—	—	—	146,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	152,500	—
Maxwell Irrigation District									
Other Long-Term Indebtedness									
Purchase Truck	Water Enterprise	2003	2008	57,425	57,425	13,118	—	—	—
Refinance Debt	Water Enterprise	2008	2020	1,340,717	1,340,717	87,985	1,252,732	—	—
Maxwell Public Utility District									
General Obligation Bonds									
Water System Improvements	Water Enterprise	1980	2021	455,200	455,200	15,000	225,000	—	—
Other Long-Term Indebtedness									
Vehicle Lease	Water Enterprise	2009	2014	27,408	27,408	4,735	19,476	—	—
Mayers Memorial Hospital District									
Revenue Bonds									
Replacement Bonds	Hospital Enterprise	2007	2019	6,005,000	6,005,000	510,000	4,330,000	—	—
McCloud Community Services District									
Revenue Bonds									
Sewer System Replacement	Waste Disposal Enterprise	2002	2043	800,000	800,000	75,946	692,054	—	—
Sewer System Replacement	Waste Disposal Enterprise	2003	2023	811,499	811,499	108,165	578,090	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	—	341,860	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	2,880	191,620	—	—
Lease Obligations	Governmental Services	—	—	—	—	—	—	—	1,334
McKinleyville Community Services District									
Revenue Bonds									
Sewer	Waste Disposal Enterprise	1982	2023	1,600,000	1,535,000	50,000	855,000	—	—
Other Long-Term Indebtedness									
Purchase of Disposal Site	Waste Disposal Enterprise	1997	2018	675,000	675,000	35,864	341,675	—	—
Sports Fields, Parks	Recreation and Park	1998	2012	2,827,461	2,827,461	235,988	324,201	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,545,197	—
	Waste Disposal Enterprise	—	—	—	—	—	—	444,744	—
Meadow Vista County Water District									
Revenue Bonds									
Build Water Treatment Plant	Water Enterprise	1975	2014	800,000	800,000	35,000	210,000	—	—
Other Long-Term Indebtedness									
Purchase of equipment	Water Enterprise	2008	2012	162,839	162,839	30,521	103,365	—	—
United States	Water Enterprise	—	—	—	—	—	—	5,397,897	—
State Of California	Water Enterprise	—	—	—	—	—	—	22,960	—
Mendocino City Community Services District									
General Obligation Bonds									
Treatment Plant Construction	Waste Disposal Enterprise	1974	2014	470,000	470,000	20,000	100,000	—	—
Other Long-Term Indebtedness									
Solid Waste Disposal Unit	Waste Disposal Enterprise	2004	2034	650,000	650,000	15,608	574,677	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mendocino Coast Hospital District									
Revenue Bonds									
Building Addition	Hospital Enterprise	2009	2029	\$ 4,925,000	\$ 4,925,000	\$ —	\$ 4,925,000	\$ —	\$ —
Building Addition	Hospital Enterprise	1996	2020	4,030,000	4,030,000	—	2,270,397	—	—
General Obligation Bonds									
Building Addition	Hospital Enterprise	2001	2030	5,730,997	5,730,997	—	5,529,710	—	—
Mendocino Coast Recreation and Park District									
Other Long-Term Indebtedness									
Capital Lease - Real Property	Recreation and Park	2008	2028	2,300,000	2,300,000	72,154	2,158,371	—	—
Golf Course	Recreation and Park	2010	2012	200,000	200,000	—	200,000	—	—
Golf course	Recreation and Park	2009	2039	150,000	150,000	—	150,000	—	—
Mendocino County Public Facilities Corporation									
Certificates of Participation									
Acquisition/Construction	Financing or Constructing Facilities	2000	2030	22,480,000	22,480,000	445,000	19,230,000	—	—
Refinance of 1993 Issue	Financing or Constructing Facilities	2001	2024	7,965,000	7,965,000	285,000	5,620,000	—	—
Mendota Joint Powers Financing Authority									
Revenue Bonds									
Retire City Debt	Financing or Constructing Facilities	2006	2020	3,725,000	3,725,000	85,000	3,560,000	—	—
Retire City Debt	Financing or Constructing Facilities	1989	2019	2,250,000	2,250,000	25,000	350,000	—	—
Menifee Valley Medical Center									
General Obligation Bonds									
Build Facility	Hospital Enterprise	1993	2023	24,660,000	24,660,000	—	16,246,000	—	—
Other Long-Term Indebtedness									
Meditech System Lease	Hospital Enterprise	2005	2010	416,000	416,000	90,850	29,686	—	—
Ologic Lease	Hospital Enterprise	2006	2011	39,962	39,962	8,933	6,649	—	—
Select Note Payable	Hospital Enterprise	2008	2018	1,685,338	1,685,338	—	2,006,795	—	—
Siemens Software Lease	Hospital Enterprise	2008	2010	707,545	707,545	285,683	68,090	—	—
Skytron Lease	Hospital Enterprise	2010	2013	41,736	41,736	1,045	40,691	—	—
Softmed Lease	Hospital Enterprise	2005	2010	179,573	179,573	40,669	10,132	—	—
Stryker Endoscopy Equip Lease	Hospital Enterprise	2009	2014	304,537	304,537	48,180	256,357	—	—
Stryker Instr Equip Lease	Hospital Enterprise	2009	2014	101,494	101,494	16,057	85,437	—	—
Menlo Park Fire Protection District									
Certificates of Participation									
Construct./Rehab of Facilities	Fire Protection	2009	2039	11,990,000	11,990,000	—	11,990,000	—	—
Other Long-Term Indebtedness									
To purchase Fire Preven. Office	Fire Protection	2007	2011	1,958,005	1,958,005	31,083	1,884,834	—	—
Merced County Mosquito Abatement									
Other Long-Term Indebtedness									
Pest Control	Pest Control	2005	2011	500,000	429,833	110,352	23,529	—	—
Merced County Regional Waste Management Authority									
Revenue Bonds									
Improvements to System	Waste Disposal Enterprise	2007	2032	33,415,000	33,415,000	1,255,000	30,950,000	—	—
Merced Irrigation District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Merced Irrigation District — (continued)									
Revenue Bonds									
Merced River Development	Electric Enterprise	1964	2014	\$ 130,000,000	\$ 36,000,000	\$ 1,315,000	\$ 6,950,000	\$ —	\$ —
Refunding	Electric Enterprise	2005	2036	63,050,000	63,050,000	1,115,000	61,635,000	—	—
Certificates of Participation									
Improvement to Electric System	Electric Enterprise	2005	2036	15,000,000	15,000,000	275,000	14,465,000	—	—
Improvement to Electric System	Electric Enterprise	2003	2036	15,000,000	15,000,000	230,000	13,670,000	—	—
Refunding and FERC Relicensing	Electric Enterprise	2008	2038	22,718,863	22,718,863	—	22,718,863	—	—
Refunding and water projects	Water Enterprise	2008	2020	6,335,000	6,335,000	575,000	5,760,000	—	—
Other Long-Term Indebtedness									
Heavy Equipment/Vehicles	Electric Enterprise	1998	2013	1,415,509	1,415,509	118,647	424,432	—	—
Mercy Springs Water District									
Other Long-Term Indebtedness									
Pumping of Water	Water Enterprise	2005	2015	36,926	36,926	3,565	20,754	—	—
Meridian Fire Protection									
Other Long-Term Indebtedness									
Purchase New Fire Truck	Fire Protection	2008	2018	199,293	199,293	182,784	—	—	—
Mesa Consolidated Water District									
Certificates of Participation									
Defease 1992 COPS	Water Enterprise	1998	2018	28,090,000	28,090,000	15,530,000	—	—	—
Defease 1998 COPS	Water Enterprise	2009	2018	14,700,000	14,700,000	1,715,000	12,985,000	—	—
Other Long-Term Indebtedness									
Refinance CALPERS Debt	Water Enterprise	2008	2011	2,800,000	2,800,000	944,701	650,474	—	—
Well Loan	Water Enterprise	1998	2021	750,000	728,280	33,910	461,264	—	—
Well Loan	Water Enterprise	1991	2019	750,000	463,374	23,114	248,037	—	—
Well Loan	Water Enterprise	1995	2014	750,000	728,118	41,677	231,311	—	—
Mesa Consolidated Water District Improvement Corporation									
Certificates of Participation									
Defease 1992 COPS	Financing or Constructing Facilities	1998	2018	28,090,000	28,090,000	15,530,000	—	—	—
Defease 1998 COPS	Financing or Constructing Facilities	2009	2018	14,700,000	14,700,000	—	14,700,000	—	—
Metropolitan Water District of Southern California									
Revenue Bonds									
Capital Inv Program B-1- B-2	Water Enterprise	2003	2036	500,000,000	200,000,000	—	200,000,000	—	—
Capital Inv. Program B-3-B-4	Water Enterprise	2003	2031	500,000,000	300,000,000	7,430,000	266,385,000	—	—
Capital Investment Plan - A	Water Enterprise	2006	2037	500,000,000	400,000,000	—	400,000,000	—	—
Capital Investment Plan - A	Water Enterprise	2005	2035	500,000,000	100,000,000	4,565,000	95,435,000	—	—
Capital Investment Plan - B	Water Enterprise	2005	2028	500,000,000	100,000,000	—	100,000,000	—	—
Capital Investment Plan - C	Water Enterprise	2005	2035	300,000,000	200,000,000	6,125,000	187,990,000	—	—
Capital Investment Plan 2008D	Water Enterprise	2008	2039	750,000,000	250,000,000	—	250,000,000	—	—
Capital Investment Plan A	Water Enterprise	2008	2039	750,000,000	200,000,000	—	200,000,000	—	—
Capital Investment Plan B	Water Enterprise	2008	2030	750,000,000	21,615,000	—	21,615,000	—	—
Capital Investment Plan C	Water Enterprise	2008	2039	750,000,000	78,385,000	—	78,385,000	—	—
Construction	Water Enterprise	1992	2009	550,000,000	550,000,000	17,635,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Metropolitan Water District of Southern California — (continued)									
Construction Series A, B, C	Water Enterprise	1997	2028	\$ 750,000,000	\$ 750,000,000	\$ —	\$ 100,000,000	\$ —	\$ —
Construction Series A, B, C	Water Enterprise	1999	2027	200,000,000	200,000,000	2,205,000	100,000,000	—	—
Construction Series C	Water Enterprise	2001	2036	200,000,000	200,000,000	—	200,000,000	—	—
H20 Rev Rfd 1993A&B, Rev 1995A	Water Enterprise	1993	2014	36,215,000	36,215,000	—	28,360,000	—	—
Refunding 1996 Series B,C	Water Enterprise	1993	2037	45,875,000	45,875,000	—	45,875,000	—	—
Refunding 2002 Series A-B	Water Enterprise	1993	2025	132,240,000	132,240,000	123,845,000	—	—	—
Refunding 2004 Series C	Water Enterprise	1993	2029	136,090,000	136,090,000	133,450,000	—	—	—
Refunding 2006 Series A	Water Enterprise	1993	2021	74,140,000	74,140,000	65,000	73,960,000	—	—
Refunding 2008 Series A1,A2	Water Enterprise	2008	2037	501,575,000	501,575,000	925,000	500,050,000	—	—
Refunding 2009D	Water Enterprise	1993	2021	81,065,000	81,065,000	—	81,065,000	—	—
Refunding 2009E	Water Enterprise	1993	2020	26,050,000	26,050,000	—	26,050,000	—	—
Refunding 2010A	Water Enterprise	1993	2029	128,005,000	128,005,000	—	128,005,000	—	—
Refunding Series A	Water Enterprise	1993	2021	258,354,889	258,354,889	—	105,185,000	—	—
Refunding Series A	Water Enterprise	1993	2029	195,670,000	195,670,000	—	146,100,000	—	—
Refunding Series A-1, A-2	Water Enterprise	2009	2030	208,365,000	208,365,000	—	208,365,000	—	—
Refunding Series B	Water Enterprise	2008	2022	133,430,000	133,430,000	5,185,000	128,245,000	—	—
Refunding Series B	Water Enterprise	2009	2030	106,690,000	106,690,000	—	106,690,000	—	—
Refunding Series C	Water Enterprise	2008	2023	79,045,000	79,045,000	5,830,000	73,215,000	—	—
Refunding Series C	Water Enterprise	2009	2035	91,165,000	91,165,000	—	91,165,000	—	—
Retire Short Term Debt	Water Enterprise	2000	2035	355,200,000	355,200,000	—	266,400,000	—	—
Rfd 1995A, 96C, 97A Rfdg 1996B	Water Enterprise	2004	2016	274,415,000	274,415,000	29,685,000	225,410,000	—	—
Rfd H20 Rev 1996C 1997A 1999A	Water Enterprise	2004	2023	162,455,000	162,455,000	970,000	157,960,000	—	—
General Obligation Bonds									
Construction Series A, H	Water Enterprise	1966	2037	850,000,000	850,000,000	19,555,000	20,600,000	—	—
Refunding 1998A,1966H, 2001A,B	Water Enterprise	2004	2028	45,515,000	45,515,000	510,000	45,005,000	—	—
Refunding 2004 Series A	Water Enterprise	2004	2015	68,345,000	68,345,000	2,635,000	63,200,000	—	—
Refunding 2005 Series A	Water Enterprise	2004	2021	64,705,000	64,705,000	—	64,335,000	—	—
Refunding Series A	Water Enterprise	2002	2017	55,185,000	55,185,000	3,645,000	28,885,000	—	—
Refunding Series A	Water Enterprise	2003	2012	123,865,000	123,865,000	21,035,000	26,115,000	—	—
Refunding Series A	Water Enterprise	1998	2014	62,120,000	62,120,000	11,140,000	—	—	—
Refunding Series A,B	Water Enterprise	2001	2022	172,950,000	172,950,000	25,345,000	6,935,000	—	—
Other Long-Term Indebtedness									
State Revolving Fund Loan	Water Enterprise	2001	2020	20,000,000	16,452,000	941,151	12,264,934	—	—
State Revolving Fund Loan( #2)	Water Enterprise	2003	2024	20,000,000	20,000,000	879,714	15,410,269	—	—
Mid Peninsula Water District									
Other Long-Term Indebtedness									
Purchase of Building	Water Enterprise	1999	2011	1,219,148	1,219,148	132,146	147,530	—	—
Middle Fork Project Finance Authority									
Revenue Bonds									
MFP FERC License Costs	Financing or Constructing Facilities	2006	2036	100,000,000	33,601,179	—	33,601,179	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Midpeninsula Regional Open Space District									
Other Long-Term Indebtedness									
Purchase Land	Recreation and Park	1988	2023	\$ 1,664,948	\$ 1,664,948	\$ 14,738	\$ 1,650,210	\$ —	\$ —
Refinance 1995 Notes	Recreation and Park	2005	2015	4,630,000	4,630,000	150,000	4,105,000	—	—
Midpeninsula Regional Open Space District Financing Authority									
Revenue Bonds									
Refinance 1992 Notes Land	Financing or Constructing Facilities	1999	2031	35,342,591	35,342,591	1,205,000	33,133,000	—	—
Refinance 1993 Cop 1995 Notes	Financing or Constructing Facilities	2004	2034	32,239,284	32,239,284	200,000	31,915,539	—	—
Refinance 1996 & 1999-2	Financing or Constructing Facilities	2007	2012	6,785,000	6,785,000	1,330,000	3,690,000	—	—
Refinance 1996 & 1999-2	Financing or Constructing Facilities	2007	2027	52,415,000	52,415,000	—	52,415,000	—	—
Midway City Sanitary District (Orange) Certificates of Participation									
Acquisition of improvements	Waste Disposal Enterprise	2005	2021	11,455,000	11,455,000	615,000	8,595,000	—	—
Midway Heights County Water District State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	704,444	—
Millview County Water District									
Other Long-Term Indebtedness									
Refinance of Debt	Water Enterprise	2003	2014	630,751	630,751	59,370	264,647	—	—
Time Warrants	Water Enterprise	—	—	—	—	—	1,631,500	—	—
Mission Springs Water District									
Improvement District #2									
General Obligation Bonds									
Construction of Water System	Water Enterprise	1970	2009	45,000	25,000	1,500	—	—	—
Certificates of Participation									
Construction of Water System	Water Enterprise	2001	2041	348,000	348,000	4,600	312,900	—	—
Other Long-Term Indebtedness									
Construction of Sewer System	Waste Disposal Enterprise	2003	2015	1,800,000	1,800,000	148,560	932,970	—	—
Construction of Sewer System	Waste Disposal Enterprise	2001	2013	1,500,000	1,500,000	165,842	647,691	—	—
Construction of Sewer System	Waste Disposal Enterprise	2003	2022	5,300,000	5,300,000	548,615	2,110,560	—	—
Construction of Sewer System	Waste Disposal Enterprise	2007	2027	1,600,000	1,600,000	51,670	1,475,477	—	—
Construction of Sewer System	Waste Disposal Enterprise	1996	2011	5,000,000	5,000,000	451,827	732,171	—	—
Construction of sewer sytem	Waste Disposal Enterprise	2006	2026	2,200,000	2,200,000	74,605	1,923,790	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	9,000	194,000	—	—
Mission Viejo Community Development Financing Authority									
Revenue Bonds									
Financing Civic Center	Financing or Constructing Facilities	2001	2031	17,450,000	17,450,000	14,955,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mission Viejo Community Development Financing Authority — (continued)									
Mall Improvement Financing	Financing or Constructing Facilities	1999	2028	\$ 41,100,000	\$ 38,447,326	\$ 900,000	\$ 33,147,326	\$ —	\$ —
Refinance Existing Debt	Financing or Constructing Facilities	2009	2031	17,305,000	17,305,000	165,000	17,140,000	—	—
Refinance Existing Debt	Financing or Constructing Facilities	1999	2017	4,990,000	4,990,000	270,000	2,760,000	—	—
Modesto Irrigation District									
Revenue Bonds									
Defeasance of 1992 & 1995	Water Enterprise	1998	2022	94,715,000	94,715,000	3,440,000	63,995,000	—	—
Domestic Water Plant Expansion	Water Enterprise	2007	2037	93,190,000	93,190,000	—	93,190,000	—	—
Certificates of Participation									
Electric System	Electric Enterprise	2009	2037	132,145,000	132,145,000	—	132,145,000	—	—
Electric System	Electric Enterprise	1999	2028	120,276,129	120,276,129	5,845,000	87,023,110	—	—
Generation & Dist. Projects	Electric Enterprise	2004	2035	116,025,000	116,025,000	—	116,025,000	—	—
Refunding 1996COPs & Cap. Impr	Electric Enterprise	2006	2036	146,960,000	146,960,000	8,085,000	123,630,000	—	—
Refunding/Capital Improvements	Electric Enterprise	2003	2033	93,225,000	93,225,000	2,345,000	80,460,000	—	—
Woodland 2 Generation Station	Electric Enterprise	2001	2031	98,600,000	98,600,000	2,160,000	85,015,000	—	—
Modesto Irrigation District Financing Authority									
Revenue Bonds									
Domestic Water Plant Expansion	Financing or Constructing Facilities	2007	2037	93,190,000	93,190,000	—	93,190,000	—	—
Domestic Water Treatment	Financing or Constructing Facilities	1998	2018	94,715,000	94,715,000	3,440,000	63,995,000	—	—
Mojave Desert Air Quality Management District									
Other Long-Term Indebtedness									
Energy Conservation	Air Pollution Control	2005	2020	175,000	175,000	10,512	131,155	—	—
General Improvements	Air Pollution Control	1994	2006	1,865,497	1,865,497	152,854	652,867	—	—
Mojave Desert and Mountain Integrated Waste Management Authority									
Revenue Bonds									
Solid Waste Disposal	Waste Disposal Enterprise	2004	2020	5,910,000	5,910,000	320,000	4,130,000	—	—
Other Long-Term Indebtedness	Facility Improvements	2010	2020	2,599,731	2,599,731	352,416	2,247,315	—	—
Mojave Public Utility District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1998	2039	33,467	33,467	539	29,381	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	13,000	74,983	—	—
Mojave Water Agency									
General Obligation Bonds									
Morongo Basin Pipeline	Water Enterprise	2006	2022	34,825,000	34,825,000	1,665,000	30,065,000	—	—
Certificates of Participation									
Refunding of 1997 COPs	Water Enterprise	2004	2038	24,125,000	24,125,000	1,110,000	19,095,000	—	—
State Water Project Entitle State Of California	Water Enterprise	2009	2038	39,355,000	39,355,000	1,150,000	38,205,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mojave Water Agency — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 4,391,281	\$ —
Mokelumne Hill Sanitary District (Calaveras)									
Revenue Bonds									
Construction	Waste Disposal Enterprise	1973	2013	220,000	186,000	9,000	29,000	—	—
Certificates of Participation									
Construction	Waste Disposal Enterprise	2005	2045	746,410	746,410	9,000	704,000	—	—
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	1990	2020	44,786	44,786	1,580	28,401	—	—
Mokelumne Rural Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	2020	8,730	8,730	—	8,730	—	—
Montara Sanitary District (San Mateo)									
General Obligation Bonds									
Purchase of Water Utility Co.	Water Enterprise	2003	2028	17,500,000	17,500,000	545,000	14,400,000	—	—
Other Long-Term Indebtedness									
Capital Lease	Water Enterprise	2006	2026	1,854,443	1,854,443	—	2,757,560	—	—
Monte Rio Fire Protection District									
Other Long-Term Indebtedness									
Purchase of Fire Trucks	Fire Protection	2008	2013	225,000	225,000	21,421	161,944	—	—
Monte Vista County Water District Facilities Corporation									
Revenue Bonds									
Refunding of Bonds	Financing or Constructing Facilities	2003	2010	875,000	875,000	140,000	—	—	—
Monte Vista Water District									
Other Long-Term Indebtedness									
Capital Lease	Water Enterprise	2003	2009	41,957	41,957	13,468	45,234	—	—
Pipeline - Recycled Water	Water Enterprise	2010	2029	1,068,418	1,068,418	43,104	1,025,314	—	—
Reservoir, Pipeline and Wells	Water Enterprise	2003	2010	875,000	875,000	140,000	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,432,473	—
Montecito Sanitary District (Santa Barbara)									
Certificates of Participation									
To Fund Capital Expenditures	Waste Disposal Enterprise	2007	2037	14,765,000	14,765,000	25,000	14,740,000	—	—
Montecito Water District									
Revenue Bonds									
Maintain System Infrastructure	Water Enterprise	2010	2029	13,360,000	13,360,000	—	13,360,000	—	—
State Water Project	Water Enterprise	1998	2027	13,690,000	13,690,000	13,690,000	—	—	—
Water System Improvements	Water Enterprise	2004	2012	260,000	260,000	—	110,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	13,333,563	—
Monterey Bay Area Insurance Fund									
Other Long-Term Indebtedness									
Fully Fund Reserve Need	Self Insurance	2004	2024	5,150,000	5,150,000	180,000	4,320,000	—	—
Monterey Bay Building Authority									
Certificates of Participation									
Building	Financing or Constructing Facilities	1996	2016	4,880,000	4,880,000	—	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Monterey Bay Unified Air Pollution Control District									
Certificates of Participation									
Administration Building	Air Pollution Control	1996	2016	\$ 4,880,000	\$ 4,880,000	\$ 300,000	\$ 2,440,000	\$ —	\$ —
Other Long-Term Indebtedness									
Equipment Capital Lease	Air Pollution Control	2009	2012	36,048	36,048	18,017	18,031	—	—
Equipment Capital Lease	Air Pollution Control	2008	2011	49,274	49,274	16,542	13,389	—	—
Monterey County Financing Authority									
Certificates of Participation									
Water Project	Financing or Constructing Facilities	2009	2038	32,855,000	32,855,000	—	32,855,000	—	—
Monterey Peninsula Regional Park District									
Other Long-Term Indebtedness									
Acquire Property	Recreation and Park	2004	2014	2,400,000	2,400,000	130,881	1,999,025	—	—
State Of California	Recreation and Park	—	—	—	—	—	—	800,000	—
Monterey Peninsula Water Management District									
Certificates of Participation									
Wastewater Reclamation	Water Enterprise	1992	2022	33,900,000	33,900,000	1,300,000	25,500,000	—	—
Monterey Regional Waste Management Authority									
Revenue Bonds									
Waste Disposal	Waste Disposal Enterprise	1998	2013	15,675,000	15,675,000	1,215,000	4,020,000	—	—
Monterey Regional Waste Management District									
Revenue Bonds									
Refunding 1998 Series Bonds	Waste Disposal Enterprise	1998	2013	15,675,000	15,675,000	1,234,898	2,929,244	—	—
Other Long-Term Indebtedness									
Disposing Waste	Waste Disposal Enterprise	2005	2010	1,431,584	1,431,584	149,645	—	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2014	1,050,000	1,050,000	192,719	857,281	—	—
Waste Disposal	Waste Disposal Enterprise	2008	2013	1,104,975	1,104,975	216,343	559,442	—	—
Monterey Regional Water Pollution Control Agency District									
Revenue Bonds									
Build Or Improve Plants	Waste Disposal Enterprise	2006	2026	9,780,000	9,780,000	—	9,780,000	—	—
Refunding of 1993 & 1994 Bonds	Waste Disposal Enterprise	2003	2017	11,430,000	11,430,000	1,150,000	6,375,000	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	22,500,621	—
Moraga/Orinda Fire Protection District									
Other Long-Term Indebtedness									
Capital Equip&Apparatus Lease	Fire Protection	2007	2010	1,645,423	1,645,423	—	850,461	—	—
Pension Obligation Bonds	Fire Protection	2005	2022	28,435,000	28,435,000	—	27,385,000	—	—
Moreno Valley Public Facilities Financing Corporation									
Certificates of Participation									
City Hall/Public Safety	Financing or Constructing Facilities	1997	2022	16,255,000	16,255,000	595,000	9,465,000	—	—
Morgan Hill Wastewater Facilities Financing Corporation									
Certificates of Participation									
Refund 1991 Water COP	Financing or Constructing Facilities	1999	2021	5,090,000	5,090,000	215,000	3,195,000	—	—
Morongo Valley Community Services District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Morongo Valley Community Services District — (continued) Purchase Engine 461	Fire Protection	2001	2012	\$ 184,451	\$ 184,451	\$ 21,593	\$ 34,755	\$ —	\$ —
Moss Landing County Sanitation District (Monterey) Revenue Bonds Sewers	Waste Disposal Enterprise	1983	2023	560,000	560,000	17,000	297,250	—	—
Moss Landing Harbor District Other Long-Term Indebtedness Facilities expansion	Harbor and Port Enterprise	2006	2021	500,000	500,000	71,268	381,064	—	—
Facilities Impr. Expansion	Harbor and Port Enterprise	2006	2016	750,000	750,000	37,172	620,591	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	4,842,175	—
Moulton-Niguel Water District Improvement No. 8 General Obligation Bonds Plan-of-Work Facilities	Water Enterprise	2003	2012	844,600	844,600	53,300	184,500	—	—
Plan-of-Work Facilities	Water Enterprise	2003	2019	6,800,450	6,800,450	333,250	5,104,100	—	—
Plan-of-Work Facilities	Water Enterprise	2003	2016	29,523,200	29,523,200	2,038,400	18,972,800	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	2003	2012	185,400	185,400	11,700	40,500	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	2003	2019	9,014,550	9,014,550	441,750	6,765,900	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	2003	2016	16,606,800	16,606,800	1,146,600	10,672,200	—	—
Certificates of Participation Construct Sewer Facilities	Waste Disposal Enterprise	2003	2023	12,069,600	12,069,600	—	8,563,200	—	—
Construct Sewer Facilities	Waste Disposal Enterprise	1993	2023	21,636,112	21,636,112	321,415	4,802,257	—	—
Construction	Water Enterprise	2009	2040	60,000,000	60,000,000	—	60,000,000	—	—
Construction of Plan-of-Work	Water Enterprise	2003	2023	13,075,400	13,075,400	—	9,276,800	—	—
Construction of Plan-of-Work	Water Enterprise	1993	2023	23,439,122	23,439,122	348,199	5,202,447	—	—
Other Long-Term Indebtedness Amp Flow Augmentation State Of California	Water Enterprise	1989	2016	24,998,853	24,998,853	4,667,000	—	—	—
	Water Enterprise	—	—	—	—	—	—	19,859,708	—
	Waste Disposal Enterprise	—	—	—	—	—	—	3,629,777	—
Mount San Jacinto Winter Park Corporation Certificates of Participation Refund Prior COPs	Financing or Constructing Facilities	2005	2025	11,405,000	11,405,000	440,000	9,785,000	—	—
Mountain Community Medical Services District dba Trinity Hospital Other Long-Term Indebtedness Abbott - Equipment	Hospital Enterprise	2009	2013	67,500	46,884	4,767	37,350	—	—
Datascope - Equipment	Hospital Enterprise	2008	2013	116,830	116,830	20,267	93,068	—	—
Equipment - CT	Hospital Enterprise	2009	2014	262,864	262,864	4,381	258,483	—	—
HFS Referral Fee	Hospital Enterprise	2009	2019	60,000	60,000	5,000	55,000	—	—
Loan to Pay Off Old AP	Hospital Enterprise	2009	2011	1,200,000	1,200,000	291,321	859,109	—	—
Mountain Gate Community Services District Other Long-Term Indebtedness Purchase Fire Truck	Fire Protection	2007	2017	178,000	178,000	16,083	113,550	—	—
Mountain House Community Services District Revenue Bonds Finance Wastewater Facility	Waste Disposal Enterprise	2007	2033	12,955,000	12,955,000	235,000	12,500,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations	
Mountain House Community Services District — (continued)										
Finance Water Treatment Plant	Water Enterprise	2007	2033	\$ 11,410,000	\$ 11,410,000	\$ 220,000	\$ 10,980,000	\$ —	\$ —	
Other Long-Term Indebtedness Finance New Facilities	Local and Regional Planning or Development	2005	2055	118,777,191	118,777,191	3,274,954	96,021,184	—	—	
Finance New Infrastructure	Local and Regional Planning or Development	2003	2053	177,345,349	177,345,349	679,635	102,914,437	—	—	
Mountain Meadows Community Services District										
Other Long-Term Indebtedness Purchase of Road Equipment	Streets and Roads - Construction and Maintenance	2008	2018	100,000	100,000	7,952	88,231	—	—	
Mountain View Fire Protection District										
Other Long-Term Indebtedness Fire Truck (Engine)	Fire Protection	2003	2010	186,393	186,393	30,157	—	—	—	
Mountain View Sanitary District (Contra Costa)										
Other Long-Term Indebtedness Microturbine project	Waste Disposal Enterprise	2006	2012	410,515	410,515	59,598	160,161	—	—	
Refinance COP	Waste Disposal Enterprise	2005	2011	2,627,189	2,627,189	260,000	557,189	—	—	
Mountain View Shoreline Regional Park Community Revenue Bonds										
North Bay Improvement	Recreation and Park	1996	2021	21,750,000	21,750,000	805,000	13,880,000	—	—	
North Bayshore Improvement	Recreation and Park	2001	2016	17,520,000	17,520,000	1,130,000	9,520,000	—	—	
Retire 1993 TA Bond	Recreation and Park	2004	2018	19,520,000	19,520,000	1,160,000	12,615,000	—	—	
Mountains Recreation and Conservation Authority										
Other Long-Term Indebtedness Equipment Lease	Recreation and Park	2007	2012	557,527	557,527	190,620	465,114	—	—	
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	625,000	23,925,000	—	—	
MSR Public Power Agency Revenue Bonds										
Series 1997D	Electric Enterprise	1997	2018	65,000,000	65,000,000	—	65,000,000	—	—	
Series 2004J	Electric Enterprise	2004	2011	47,345,000	47,345,000	7,605,000	10,030,000	—	—	
Series 2007K	Electric Enterprise	2007	2014	48,305,000	48,305,000	910,000	46,810,000	—	—	
Series 2008L	Electric Enterprise	2008	2022	118,865,000	118,865,000	665,000	118,200,000	—	—	
Series 2008M	Electric Enterprise	2008	2022	62,500,000	62,500,000	—	62,500,000	—	—	
Series 2008N	Electric Enterprise	2008	2020	17,000,000	17,000,000	—	17,000,000	—	—	
Series F Bonds	Electric Enterprise	1993	2013	108,960,000	108,960,000	3,610,000	16,800,000	—	—	
Series I Bonds	Electric Enterprise	2001	2018	64,230,000	64,230,000	4,590,000	44,240,000	—	—	
Mt. San Jacinto Winter Park Authority										
Other Long-Term Indebtedness Recreation	Recreation and Park	2005	2025	11,405,000	11,405,000	451,074	8,496,990	—	—	
Municipal Sewer District No. 1 of the City of Ripon Revenue Bonds										
Capital Improvements	Waste Disposal Enterprise	1999	2025	3,250,000	3,250,000	100,000	2,425,000	—	—	
Murphys Fire Protection District										
Other Long-Term Indebtedness Equipment	Fire Protection	1999	2014	197,122	197,122	14,204	84,472	—	—	
Murphys Sanitary District (Calaveras)										

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Murphys Sanitary District (Calaveras) — (continued)									
Other Long-Term Indebtedness									
Land Purchase	Waste Disposal Enterprise	2009	2024	\$ 247,000	\$ 247,000	\$ 10,779	\$ 235,349	\$ —	\$ —
New Diesel Pump	Waste Disposal Enterprise	2007	2013	84,103	84,103	15,907	49,483	—	—
Pond Expansion	Waste Disposal Enterprise	2002	2012	350,000	350,000	39,489	73,756	—	—
Treatment Plant Expansion	Waste Disposal Enterprise	2002	2012	400,000	400,000	45,064	97,495	—	—
Napa County Flood Control and Water Conservation District									
Other Long-Term Indebtedness									
Flood Protection and Estuary	Flood Control and Water Conservation	2003	2028	17,442,164	17,442,164	682,811	16,759,353	—	—
Flood Protection and Estuary	Flood Control and Water Conservation	1999	2021	34,000,000	34,000,000	1,611,043	20,488,974	—	—
Napa County Flood Protection and Watershed Authority									
Revenue Bonds									
Improvement	Financing or Constructing Facilities	2005	2018	29,710,000	29,710,000	2,765,000	26,655,000	—	—
Improvements	Financing or Constructing Facilities	2005	2018	13,655,000	13,655,000	955,000	9,210,000	—	—
Napa County Public Improvement Corporation									
Courtthouse construction Certificates of Participation									
Refinance 1996 COP issue	Financing or Constructing Facilities	2005	2017	13,275,000	13,275,000	1,040,000	8,275,000	—	—
Sheriff/Juvenile Justice Const	Financing or Constructing Facilities	2003	2023	32,350,000	32,350,000	1,430,000	24,860,000	—	—
Napa Sanitation District									
Revenue Bonds									
Water Reusage	Waste Disposal Enterprise	2001	2028	11,165,000	11,165,000	—	—	—	—
Water Reusage	Waste Disposal Enterprise	2009	2029	9,120,000	9,120,000	290,000	8,830,000	—	—
Certificates of Participation									
Plant Expansion	Waste Disposal Enterprise	1998	2028	34,520,000	34,520,000	850,000	—	—	—
Plant Expansion	Waste Disposal Enterprise	2009	2029	26,675,000	26,675,000	—	26,675,000	—	—
Other Long-Term Indebtedness									
Pipeline	Waste Disposal Enterprise	2009	2029	182,869	182,869	8,382	174,487	—	—
Pipeline	Waste Disposal Enterprise	2009	2029	1,376,804	1,376,804	65,419	1,311,385	—	—
Pipeline	Waste Disposal Enterprise	2009	2029	833,046	833,046	—	—	—	—
Sewer Pipeline Rehab Project	Waste Disposal Enterprise	2004	2023	811,238	811,238	42,638	661,699	—	—
National City Joint Powers Financing Authority									
Revenue Bonds									
Financing Police Facility	Financing or Constructing Facilities	1991	2018	6,950,000	6,950,000	325,000	3,280,000	—	—
Needles Public Financing Authority									
Revenue Bonds									
Fund Loan to Needles RDA	Financing or Constructing Facilities	1992	2022	1,865,000	1,865,000	60,000	1,325,000	—	—
Certificates of Participation									
Wastewater Treatment Plant	Financing or Constructing Facilities	1998	2038	3,100,000	3,100,000	47,865	2,629,939	—	—
Needles Public Utility Authority									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Needles Public Utility Authority — (continued)									
Purchase Utility Assets	Electric Enterprise	1997	2032	\$ 21,145,000	\$ 21,145,000	\$ 360,000	\$ 17,730,000	\$ —	\$ —
Certificates of Participation									
Purchase Utility Assets	Electric Enterprise	1998	2038	3,100,000	3,100,000	47,867	2,629,937	—	—
Other Long-Term Indebtedness									
Acquired Utility Enterprise	Electric Enterprise	1997	2032	10,091,047	10,091,047	266,874	9,688,806	—	—
Nevada County Consolidated Fire District									
Other Long-Term Indebtedness									
1 Engine	Fire Protection	2008	2013	137,870	137,870	27,189	110,681	—	—
Capital Lease	Fire Protection	2001	2016	1,051,593	1,051,593	76,528	537,295	—	—
Purchase 3 New Fire Engines	Fire Protection	2006	2011	1,201,525	1,201,525	178,714	185,910	—	—
Workers Compensation Debt	Fire Protection	2007	2012	48,592	48,592	4,241	12,741	—	—
Nevada Irrigation District									
Revenue Bonds									
Electric Utility 1963	Electric Enterprise	1963	2013	65,000,000	65,000,000	2,287,000	9,948,000	—	—
Certificates of Participation									
Flume Project	Water Enterprise	2005	2015	8,725,000	8,725,000	865,000	6,715,000	—	—
Refund 93 COP, Improvements	Water Enterprise	2002	2023	15,180,000	15,180,000	915,000	10,070,000	—	—
Other Long-Term Indebtedness									
Water system improvements	Water Enterprise	2008	2033	681,628	681,628	14,328	667,300	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,261,086	—
New Jerusalem Drainage District (San Joaquin)									
General Obligation Bonds									
Drainage A	Drainage and Drainage Maintenance	1970	2013	130,000	130,000	1,000	8,000	—	—
Drainage B	Drainage and Drainage Maintenance	1973	2013	451,000	451,000	22,000	44,000	—	—
Drainage C	Drainage and Drainage Maintenance	1974	2014	169,000	169,000	5,000	32,000	—	—
Drainage D	Drainage and Drainage Maintenance	1975	2015	405,000	405,000	14,000	96,000	—	—
Drainage E	Drainage and Drainage Maintenance	1976	2016	175,000	175,000	5,000	46,000	—	—
Newberry Community Services District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	1999	2009	242,806	242,806	—	—	—	—
Newcastle Fire Protection District									
Other Long-Term Indebtedness									
Capital Lease of Equipment	Fire Protection	2005	2014	214,320	214,320	21,524	96,305	—	—
Newcastle Sanitary District (Placer)									
Other Long-Term Indebtedness									
Pond Improvements	Waste Disposal Enterprise	1995	2010	313,000	313,000	45,552	—	—	—
Regionalization engineering	Waste Disposal Enterprise	2009	2015	410,000	410,000	—	410,000	—	—
Newell County Water District									
Time Warrants	Water Enterprise	—	—	—	—	5,673	3,260	—	—
Newhall County Water District									
Improvement 2 W									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Newhall County Water District — (continued)									
Improvement 2 W General Obligation Bonds									
Water Plant Construction	Water Enterprise	1966	2009	\$ 2,700,000	\$ 2,065,000	\$ 50,000	\$ —	\$ —	\$ —
Other Long-Term Indebtedness									
Construct new building	Water Enterprise	2009	2029	2,000,000	2,000,000	62,402	1,937,598	—	—
Debt Defeasance	Water Enterprise	2006	2020	9,196,160	9,196,160	601,065	6,559,492	—	—
District Project	Water Enterprise	2007	2027	5,500,000	5,500,000	186,429	5,049,030	—	—
Infrastructure Replacement	Water Enterprise	1995	2010	3,000,000	3,000,000	470,925	—	—	—
Mailing Machine Lease	Water Enterprise	2008	2011	33,196	33,196	11,239	5,754	—	—
Water Plant Construction	Water Enterprise	2003	2023	4,000,000	4,000,000	244,951	2,586,055	—	—
Newman Drainage District (Stanislaus)									
General Obligation Bonds									
Drainage System Construction	Drainage and Drainage Maintenance	1978	2018	700,000	700,000	25,000	250,000	—	—
Newport Beach Public Facilities Corporation									
Certificates of Participation									
Finance Library Construction	Financing or Constructing Facilities	1998	2019	7,330,000	7,330,000	345,000	3,990,000	—	—
Niland Sanitary District (Imperial)									
Revenue Bonds									
Construction of Sewer Plant	Waste Disposal Enterprise	1993	2033	545,100	545,100	9,000	439,000	—	—
Nipomo Community Services District									
Revenue Bonds									
Improve Water System	Water Enterprise	1978	2018	270,000	270,000	10,000	100,000	—	—
Certificates of Participation									
New Construction	Water Enterprise	2003	2033	4,000,000	4,000,000	85,000	3,510,000	—	—
Other Long-Term Indebtedness									
Sewer Plant Expansion	Waste Disposal Enterprise	1998	2018	697,367	697,367	34,868	313,817	—	—
Sewer Plant Expansion	Waste Disposal Enterprise	1999	2019	843,605	843,605	42,180	421,805	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	45,000	614,000	—	—
North Central Fire Protection District									
Other Long-Term Indebtedness									
Unfunded Liability Obligation	Fire Protection	2010	2025	4,100,000	4,100,000	—	4,100,000	—	—
North Coast County Water District									
Revenue Bonds									
Capital Improvements	Water Enterprise	2003	2029	8,510,000	8,510,000	245,000	6,910,000	—	—
North Coast Railroad Authority									
Other Long-Term Indebtedness									
Legal Judgments	Transit Enterprise	2002	—	592,048	592,048	—	466,427	—	—
Operations Assistance Loan	Transit Enterprise	2005	2010	170,000	170,000	78,878	87,927	—	—
Payments to vendors	Transit Enterprise	2000	2010	63,675	63,675	7,075	7,075	—	—
Payments to vendors	Transit Enterprise	2000	2011	116,090	116,090	—	—	—	—
North County Cemetery District									
Other Long-Term Indebtedness									
Land Acquisition	Cemetery	2008	2027	2,000,000	2,000,000	65,539	1,886,894	—	—
North County Library Authority									
Special Assessment Act									
Mark-Roos	Library Services	—	—	—	—	290,000	640,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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North Dos Palos Water District United States	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 20,916	\$ —
North Kern-South Tulare Hospital District Revenue Bonds Refund Series A 1990 A Bonds	Hospital Enterprise	1997	2020	4,110,000	4,110,000	177,500	2,408,757	—	—
North Lake Tahoe Public Finance Authority Revenue Bonds Closure/Post Closure	Financing or Constructing Facilities	1998	2012	4,170,000	4,170,000	340,000	730,000	—	—
Certificates of Participation Refunding 1994 Jail Project	Financing or Constructing Facilities	1998	2025	13,200,000	13,200,000	445,000	9,410,000	—	—
North Marin Water District Revenue Bonds Improvements	Water Enterprise	1980	2020	457,800	457,800	15,000	225,000	—	—
General Obligation Bonds Improvements United States	Water Enterprise	1973	2015	320,000	320,000	15,069	57,809	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	136,022	—
Water Enterprise	Water Enterprise	—	—	—	—	—	—	19,654,933	—
North of the River Municipal Water District Other Long-Term Indebtedness Purchase Vehicles, Dump Truck	Water Enterprise	2009	2014	279,000	279,000	25,825	215,470	—	—
North of the River Sanitary District No.1 (Kern) Revenue Bonds Refund 1993 Revenue Bonds	Waste Disposal Enterprise	2003	2024	13,940,000	13,940,000	555,000	10,295,000	—	—
Special Assessment Act 1915 Act Bonds State Of California	Waste Disposal Enterprise	—	—	—	—	370,000	—	—	—
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	7,296,468	—
North San Diego County Transit Development Board Certificates of Participation To finance construction of the Sprinter Project	Transit Enterprise	2005	2035	114,000,000	114,000,000	—	34,000,000	—	—
North San Juan Fire Protection District Other Long-Term Indebtedness Fire Protection	Fire Protection	2003	2012	252,000	252,000	25,747	84,347	—	—
North San Mateo County Sanitation District (San Mateo) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	3,576,712	—
North Sonoma County Hospital District Certificates of Participation To Pay off Note with County	Hospital Enterprise	2008	2033	10,100,000	10,100,000	—	8,930,000	—	—
North Tahoe Building Corporation Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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North Tahoe Building Corporation — (continued) Water System Improvements	Financing or Constructing Facilities	1994	2014	\$ 8,485,000	\$ 8,485,000	\$ 605,000	\$ 2,580,000	\$ —	\$ —
North Tahoe Fire Protection District Other Long-Term Indebtedness									
Purchase 55 SCBA Units	Fire Protection	2004	2010	126,897	126,897	23,335	—	—	—
Purchase Ambulance	Ambulance Service	2005	2010	78,264	78,264	17,418	—	—	—
Purchase Buildup On Fire Truck	Fire Protection	2008	2012	233,798	233,798	47,194	100,677	—	—
Purchase Fire Engine	Fire Protection	2004	2010	265,560	265,560	48,834	—	—	—
Purchase of Ambulance MB	Ambulance Service	2010	2014	93,682	93,682	18,766	74,916	—	—
North Tahoe Public Utility District Other Long-Term Indebtedness									
Capital Lease Liability	Waste Disposal Enterprise	2006	2013	287,567	287,567	65,593	235,172	—	—
Water System Improvements	Water Enterprise	2003	2014	6,025,000	6,025,000	605,000	2,580,000	—	—
North Yuba Water District Other Long-Term Indebtedness									
Engineering Studies - I	Water Enterprise	2001	2003	3,937	3,937	41	—	—	—
Engineering Studies - P	Water Enterprise	2001	2003	91,188	91,188	9,004	2,860	—	—
Forbstown Ditch Loan	Water Enterprise	2005	2025	83,005	83,005	—	94,226	—	—
Gunite Canal - I	Water Enterprise	1992	2010	164,176	164,176	—	193,158	—	—
Gunite Canal - P	Water Enterprise	1992	2010	239,539	239,539	—	239,539	—	—
Rackerby Improvement	Water Enterprise	1978	2018	145,300	145,300	5,548	54,486	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	367,336	—
Northeast Willows Community Service District Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	9,035	412,102	—	—
Northern California Gas Authority No. 1 Revenue Bonds Purchase Project	Electric Enterprise	2007	2027	757,055,000	757,055,000	283,925,000	454,465,000	—	—
Northern California Municipal Power Corporation No. 2 Other Long-Term Indebtedness Advances From Agency	Electric Enterprise	1968	2032	39,608,039	39,608,039	4,580,276	6,793,188	—	—
Northern California Municipal Power Corporation No. 3 Other Long-Term Indebtedness Advances From Agency	Electric Enterprise	1968	2032	222,171,462	222,171,462	22,115,297	51,945,550	—	—
Northern California Power Agency Revenue Bonds									
Project Funding	Electric Enterprise	2010	2040	395,720,000	395,720,000	—	395,720,000	—	—
Project Funding	Electric Enterprise	2009	2024	35,610,000	35,610,000	—	35,610,000	—	—
Refunding of 1998 Debt Issue	Electric Enterprise	2008	2032	88,325,000	88,325,000	100,000	88,225,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1998	2032	354,575,000	354,575,000	113,855,000	93,290,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	2010	2026	164,405,000	164,405,000	—	164,405,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1999	2016	67,875,000	67,875,000	63,385,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Northern California Power Agency — (continued)									
Refunding of Prior Debt Issue	Electric Enterprise	1993	2025	\$ 470,450,000	\$ 470,450,000	\$ 25,060,000	\$ 27,560,000	\$ —	\$ —
Refunding of Prior Debt Issue	Electric Enterprise	1992	2023	195,610,000	195,610,000	7,530,000	36,770,000	—	—
Refunding of PY Debt Issue	Electric Enterprise	2008	2024	137,510,000	137,510,000	1,650,000	135,860,000	—	—
Northern Inyo County Local Hospital District									
Revenue Bonds									
Expansion and Renovation Hospital Building	Hospital Enterprise	1999	2028	8,000,000	8,000,000	210,000	6,705,000	—	—
Hospital Building	Hospital Enterprise	2010	2025	11,600,000	11,600,000	—	11,600,000	—	—
General Obligation Bonds									
Hospital Expansion and Remodel	Hospital Enterprise	2009	2038	14,464,947	14,464,947	—	14,464,947	—	—
New Hospital and ICU Addition	Hospital Enterprise	1980	2010	550,000	550,000	30,000	35,000	—	—
Plant Expansion and Remodel	Hospital Enterprise	2005	2035	15,035,000	15,035,000	150,000	14,660,000	—	—
Other Long-Term Indebtedness									
Purchase of Laundry Equipment	Hospital Enterprise	2008	2013	485,348	485,348	94,572	265,175	—	—
Purchase Radiology Equipment	Hospital Enterprise	2008	2013	3,348,470	3,348,470	626,185	2,419,265	—	—
Northshore Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2006	2012	125,483	125,483	28,584	49,993	—	—
New District Office	Fire Protection	2000	2010	125,893	125,893	16,885	5,103	—	—
Norwalk Community Facilities Finance Authority									
Revenue Bonds									
Financing of Loan to RDA	Financing or Constructing Facilities	2001	2025	12,795,000	12,795,000	440,000	9,365,000	—	—
Refinancing of Loan to City	Financing or Constructing Facilities	1999	2029	10,210,000	10,210,000	250,000	8,120,000	—	—
Novato Fire Protection District									
Other Long-Term Indebtedness									
Purchase of 3 Command Vehicles	Fire Protection	2008	2015	372,249	372,249	48,804	275,656	—	—
Purchase of Office Building	Fire Protection	2003	2013	2,700,000	2,700,000	62,498	2,331,063	—	—
Purchase of Two Ambulances	Fire Protection	2007	2011	298,237	298,237	60,034	94,804	—	—
Purchase of two Type I Engines	Fire Protection	2007	2016	856,593	856,593	78,169	595,566	—	—
Purchase of Water Tender	Fire Protection	2008	2017	193,511	193,511	16,690	149,628	—	—
Novato Sanitary District (Marin)									
Other Long-Term Indebtedness									
Finance Construction State Of California	Waste Disposal Enterprise	2006	2011	30,000,000	30,000,000	24,773,024	5,233,207	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	75,348,207	—
Noyo Harbor District									
Other Long-Term Indebtedness									
Harbor and Port State Of California	Harbor and Port Enterprise	1969	2016	25,000	25,000	1,306	10,736	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Noyo Harbor District — (continued)	Harbor and Port Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 264,326	\$ —
Oak Valley Hospital District									
Revenue Bonds									
Cons. & Equip. Expansion Proj.	Hospital Enterprise	2004	2034	18,000,000	18,000,000	370,000	17,270,000	—	—
Hospital Master Plan Expansion	Hospital Enterprise	2010	2039	17,595,000	17,595,000	—	17,595,000	—	—
General Obligation Bonds									
The Hospital Master Plan	Hospital Enterprise	2005	2035	37,000,000	37,000,000	240,000	36,405,000	—	—
Oakdale Fire Protection District									
Other Long-Term Indebtedness									
Construction Costs	Fire Protection	2000	2018	10,182	10,182	774	3,580	—	—
Fire Truck (Engine)	Fire Protection	2004	2011	416,790	416,790	63,255	54,564	—	—
Oakdale Irrigation District									
Certificates of Participation									
Water Facilities Project	Water Enterprise	2009	2039	32,145,000	32,145,000	—	31,773,300	—	—
Oakland-Alameda County Coliseum Authority									
Revenue Bonds									
Arena Remodel	Financing or Constructing Facilities	1996	2026	140,000,000	140,000,000	3,600,000	105,755,000	—	—
Stadium Remodel	Financing or Constructing Facilities	2000	2025	201,300,000	201,300,000	6,700,000	152,000,000	—	—
Occidental Community Services District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	1997	2005	97,663	97,663	—	25,250	—	—
Water System Improvements	Water Enterprise	1997	2007	50,000	24,705	—	24,705	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	136,000	—	—
Oceano Community Services District									
Revenue Bonds									
Construction and Equipment	Water Enterprise	1979	2019	318,300	318,300	10,000	140,000	—	—
Other Long-Term Indebtedness									
State Water	Water Enterprise	1993	2013	703,205	703,205	48,732	169,293	—	—
Oceanside Building Authority District									
Certificates of Participation									
Acquire/Improve Police/Library	Financing or Constructing Facilities	1998	2022	10,750,000	10,750,000	375,000	7,970,000	—	—
Oceanside Public Financing Authority									
Certificates of Participation									
Refinance	Financing or Constructing Facilities	2003	2023	25,185,000	25,185,000	1,185,000	17,825,000	—	—
Refinance	Financing or Constructing Facilities	2003	2021	11,080,000	11,080,000	540,000	7,665,000	—	—
Refinance	Financing or Constructing Facilities	2008	2028	10,540,000	10,540,000	345,000	10,070,000	—	—
Refinance	Financing or Constructing Facilities	2003	2021	15,855,000	15,855,000	1,015,000	8,165,000	—	—
Oceanside Small Craft Harbor District									
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	3,041,105	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ojai Valley Sanitary District (Ventura)									
Revenue Bonds									
Refunding Revenue Bond	Waste Disposal Enterprise	2003	2023	\$ 6,290,000	\$ 6,290,000	\$ 240,000	\$ 4,550,000	\$ —	\$ —
Certificates of Participation									
Collection Systems Projects	Waste Disposal Enterprise	2007	2037	7,310,000	7,310,000	135,000	7,045,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	9,428,581	—
Olancho Community Services District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2009	2014	45,561	45,561	7,538	35,023	—	—
Truck	Fire Protection	2008	2011	66,876	66,876	20,343	21,296	—	—
Olivehurst Public Utility District									
Certificates of Participation									
Water Services	Water Enterprise	1994	2034	902,000	902,000	15,000	725,000	—	—
Other Long-Term Indebtedness									
Water Services	Water Enterprise	2002	2042	623,000	623,000	7,921	568,489	—	—
Special Assessment Act									
Mark-Roos	Water Enterprise	—	—	—	—	155,000	7,315,000	—	—
Mello-Roos	Waste Disposal Enterprise	—	—	—	—	10,000	3,235,000	—	—
Olivenhain Municipal Water District									
Revenue Bonds									
Construct Treatment Plan	Water Enterprise	2006	2026	38,940,000	38,940,000	1,245,000	33,285,000	—	—
WTP Improvements	Water Enterprise	2009	2039	19,175,000	19,175,000	290,000	18,885,000	—	—
Certificates of Participation									
Construct Recycled Water System	Water Enterprise	2002	2022	13,950,000	13,950,000	500,000	8,400,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	655,000	16,795,000	—	—
Orange County Fire Authority									
Revenue Bonds									
Finance Cost of RFOTC	Fire Protection	2001	2010	28,060,000	28,060,000	7,040,000	—	—	—
Other Long-Term Indebtedness									
Fire Engine/Vehicle/Equip	Fire Protection	2003	2010	9,147,260	9,147,260	1,387,555	—	—	—
Fire Engine/Vehicle/Equip	Fire Protection	2005	2012	5,841,858	5,841,858	3,101,364	—	—	—
Purchase 2	Fire Protection	2008	2019	21,515,238	21,515,238	1,841,667	18,778,271	—	—
Helicopters/Equip									
Orange County Public Facilities Corporation									
Certificates of Participation									
Civic Center Parking Refund	Financing or Constructing Facilities	1991	2018	150,993,790	150,993,790	744,457	4,757,468	—	—
Orange County Public Financing Authority									
Revenue Bonds									
2006 Lease Rev Bond	Financing or Constructing Facilities	2006	2018	32,700,000	32,700,000	2,785,000	27,235,000	—	—
Cogen									
Refund 1988 COP	Financing or Constructing Facilities	1997	2013	77,300,000	77,300,000	5,620,000	25,930,000	—	—
Refund 92 Juvenile Justice Ctr	Financing or Constructing Facilities	2002	2019	80,285,000	80,285,000	4,315,000	49,345,000	—	—
Refund 96 COP	Financing or Constructing Facilities	2005	2017	419,755,000	419,755,000	49,480,000	229,885,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Orange County Sanitation District									
Revenue Bonds									
Construction	Waste Disposal Enterprise	2010	2040	\$ 80,000,000	\$ 80,000,000	\$ —	\$ 80,000,000	\$ —	\$ —
Certificates of Participation									
Advance Refund Previous COPs	Waste Disposal Enterprise	2000	2030	218,600,000	218,600,000	900,000	194,900,000	—	—
Construction	Waste Disposal Enterprise	2003	2033	280,000,000	280,000,000	—	191,500,000	—	—
Construction	Waste Disposal Enterprise	2007	2037	300,000,000	300,000,000	5,055,000	290,130,000	—	—
Construction	Waste Disposal Enterprise	2009	2038	200,000,000	200,000,000	2,230,000	197,770,000	—	—
Refunding COP 1992	Waste Disposal Enterprise	2008	2013	77,165,000	77,165,000	15,235,000	46,430,000	—	—
Refunding COP 1993	Waste Disposal Enterprise	2008	2016	27,800,000	27,800,000	410,000	27,390,000	—	—
Refunding COP 2006	Waste Disposal Enterprise	2008	2009	176,115,000	176,115,000	176,115,000	—	—	—
Refunding COP 2008C	Waste Disposal Enterprise	2009	2010	165,865,000	165,865,000	—	165,865,000	—	—
Refunding Portion of COP 2003	Waste Disposal Enterprise	2007	2030	95,180,000	95,180,000	200,000	93,265,000	—	—
Orange County Sanitation District Financing Corporation									
Revenue Bonds									
Construction	Waste Disposal Enterprise	2010	2040	80,000,000	80,000,000	—	80,000,000	—	—
Certificates of Participation									
Advance Refund COP	Financing or Constructing Facilities	2000	2030	218,600,000	218,600,000	900,000	194,900,000	—	—
Construction	Financing or Constructing Facilities	2009	2038	200,000,000	200,000,000	2,230,000	197,770,000	—	—
Construction	Financing or Constructing Facilities	2007	2037	300,000,000	300,000,000	5,055,000	290,130,000	—	—
Construction	Financing or Constructing Facilities	2003	2033	280,000,000	280,000,000	—	191,500,000	—	—
Refund COP 1992	Financing or Constructing Facilities	2008	2013	77,165,000	77,165,000	15,235,000	46,430,000	—	—
Refunding COP 1993	Financing or Constructing Facilities	2008	2016	27,800,000	27,800,000	410,000	27,390,000	—	—
Refunding COP 2006	Financing or Constructing Facilities	2008	2009	176,115,000	176,115,000	176,115,000	—	—	—
Refunding COP 2008C	Waste Disposal Enterprise	2009	2010	165,865,000	165,865,000	—	165,865,000	—	—
Refunding portion of COP 2003	Financing or Constructing Facilities	2007	2030	95,180,000	95,180,000	200,000	93,265,000	—	—
Orange County Transportation Authority									
Other Long-Term Indebtedness									
Capital Lease - Anaheim	Transit Enterprise	2007	2012	5,174,717	5,174,717	1,022,907	2,457,976	—	—
Capital Lease - Garden Grove	Transit Enterprise	2007	—	5,232,701	5,232,701	1,034,369	2,485,518	—	—
Capital Lease-Santa Ana	Transit Enterprise	2006	2011	6,534,274	6,534,274	1,360,238	1,418,273	—	—
Orange County Water District									
Certificates of Participation									
Capital Improvements	Water Enterprise	2003	2043	129,815,000	129,815,000	—	129,815,000	—	—
Capital Improvements	Water Enterprise	2005	2024	76,765,000	76,765,000	—	33,210,000	—	—
Defease 2005A, 2007A, 2007B	Water Enterprise	2008	2041	119,700,000	119,700,000	119,700,000	—	—	—
Defease 2008A	Water Enterprise	2009	2042	130,080,000	130,080,000	—	130,080,000	—	—
Finance Capital Improvement	Water Enterprise	2003	2034	145,060,000	145,060,000	1,085,000	64,345,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Orange County Water District — (continued)									
Other Long-Term Indebtedness									
Finance Current Operations	Water Enterprise	2001	2010	\$ 25,000,000	\$ 22,900,000	\$ —	\$ 15,050,000	\$ —	\$ —
State Of California	Water Enterprise	—	—	—	—	—	—	124,893,464	—
Orange Cove Irrigation District									
Certificates of Participation									
Rehabilitate Water Systems	Water Enterprise	1996	2017	22,040,000	22,040,000	12,155,000	—	—	—
Rehabilitate Water Systems	Water Enterprise	2009	2017	10,575,000	10,575,000	—	10,575,000	—	—
Orangevale Recreation and Park District									
Certificates of Participation									
Refunding 1992 Certificates	Recreation and Park	1996	2012	4,725,000	4,725,000	345,000	1,145,000	—	—
Other Long-Term Indebtedness									
Construction Lease	Recreation and Park	2000	2022	800,000	800,000	40,989	682,742	—	—
Orchard Dale Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	119,355	—
Orcutt Fire Protection District									
Other Long-Term Indebtedness									
2008 Fire Truck	Fire Protection	2008	2018	160,000	160,000	147,427	—	—	—
Orick Community Services District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	1,300	36,031	—	—
United States	Water Enterprise	—	—	—	—	—	—	5,586	—
State Of California	Water Enterprise	—	—	—	—	—	—	100,248	—
Orland-Artois Water District									
United States	Water Enterprise	—	—	—	—	—	—	13,298,334	—
Orleans Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	83,734	—
Oro Loma Sanitary District (Alameda)									
Revenue Bonds									
Refunding Sewer Revenue Bonds	Waste Disposal Enterprise	2003	2014	7,665,000	7,665,000	3,365,000	—	—	—
Orosi Public Utility District									
Revenue Bonds									
Sewer	Waste Disposal Enterprise	1981	2020	474,000	474,000	31,000	219,000	—	—
Acquisition/Construction									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	900	19,300	—	—
Olay Water District									
Revenue Bonds									
Water Distribution System	Water Enterprise	2010	2040	36,355,000	36,355,000	—	36,355,000	—	—
Water Distribution System	Water Enterprise	2010	2030	13,840,000	13,840,000	—	13,840,000	—	—
General Obligation Bonds									
Water Distribution System	Water Enterprise	1998	2022	100,000,000	11,835,000	8,395,000	—	—	—
Water Distribution System	Water Enterprise	2010	2022	7,780,000	7,780,000	—	7,780,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Olay Water District — (continued)									
Certificates of Participation									
Capital Improvements	Water Enterprise	2004	2024	\$ 12,270,000	\$ 12,270,000	\$ 530,000	\$ 9,790,000	\$ —	\$ —
Capital Improvements	Water Enterprise	1996	2027	15,400,000	15,400,000	400,000	11,700,000	—	—
Capital Improvements-2007	Water Enterprise	2007	2036	42,000,000	42,000,000	815,000	40,400,000	—	—
Other Long-Term Indebtedness									
System Improvements	Water Enterprise	1990	2010	5,000,000	5,000,000	341,772	359,744	—	—
Oxnard Harbor District									
Revenue Bonds									
Construction and Improvements	Harbor and Port Enterprise	2004	2021	13,720,000	13,720,000	—	11,415,000	—	—
Construction and Improvements	Harbor and Port Enterprise	1999	2019	10,820,000	10,820,000	—	10,820,000	—	—
Construction and Improvements	Harbor and Port Enterprise	2000	2014	11,180,000	11,180,000	—	6,605,000	—	—
Pacheco Water District									
Other Long-Term Indebtedness									
Capital Construction	Water Enterprise	2005	2015	130,969	130,969	12,535	75,769	—	—
Conservation	Water Enterprise	2007	2015	1,804,813	1,804,813	97,886	1,244,897	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	576,972	—
Pacific Reefs Water District									
Other Long-Term Indebtedness									
Repave Pacific Reefs Road	Water Enterprise	2010	2013	8,500	8,500	2,375	6,125	—	—
Padre Dam Municipal Water District									
Certificates of Participation									
Campsite Expansion	Recreation and Park	2004	2014	5,872,436	5,872,436	240,000	4,908,077	—	—
Water and Wastewater	Water Enterprise	1996	2013	11,200,000	11,200,000	7,519,373	—	—	—
Water System Infrastructure	Water Enterprise	2009	2040	53,695,000	53,695,000	—	56,995,526	—	—
Other Long-Term Indebtedness									
Automated Meter Reading Proj	Water Enterprise	2009	2019	5,604,125	5,604,125	453,902	5,150,223	—	—
Reclamation and Sewer	Waste Disposal Enterprise	1997	2017	10,173,515	10,173,515	551,232	4,367,270	—	—
Water Facilities Construction	Water Enterprise	1996	2002	5,000,000	5,000,000	217,002	4,011,951	—	—
Water Reclamation Plant	Water Enterprise	1998	2016	5,000,000	5,000,000	282,151	1,926,114	—	—
Pajaro County Sanitation District (Monterey)									
Revenue Bonds									
Sewer Improvements	Waste Disposal Enterprise	1981	2020	591,400	591,400	20,000	269,000	—	—
Pajaro Valley Fire Protection Service									
Other Long-Term Indebtedness									
Constr New Fire Station	Fire Protection	2004	2019	730,000	730,000	42,958	515,046	—	—
Pajaro Valley Water Management Agency									
Certificates of Participation									
Conservation Water Project	Flood Control and Water Conservation	1999	2029	19,725,000	19,725,000	470,000	15,740,000	—	—
Other Long-Term Indebtedness									
Conservatio Water Project	Flood Control and Water Conservation	2008	2039	30,431,111	30,431,111	3,086,111	27,345,000	—	—
Conservation Water Project	Flood Control and Water Conservation	2004	2024	6,420,000	6,214,989	277,941	4,779,269	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Pajaro Valley Water Management Agency — (continued)									
Conservation Water Project	Flood Control and Water Conservation	2003	2023	\$ 11,650,000	\$ 11,650,000	\$ 525,845	\$ 8,278,460	\$ —	\$ —
Conservation Water Project	Flood Control and Water Conservation	2006	2028	5,000,000	3,511,446	143,700	3,158,414	—	—
Water augmentation settlements	Flood Control and Water Conservation	2009	2012	10,189,416	10,189,416	4,648,343	5,541,073	—	—
Pajaro/Sunny Mesa Community Services District									
Veoa Mutual Water Assessment District									
General Obligation Bonds									
Public Water Improvements	Water Enterprise	2007	2022	4,715,000	4,715,000	—	—	—	—
Certificates of Participation									
Special Projects	Water Enterprise	2010	2040	2,100,000	2,100,000	—	2,100,000	—	—
Other Long-Term Indebtedness									
Improvements	Water Enterprise	2007	2026	520,000	520,000	15,000	475,000	—	—
Vehicle	Water Enterprise	2009	2015	22,300	22,300	3,769	15,390	—	—
Well Drilling Project	Water Enterprise	2009	2014	36,000	36,000	6,628	25,679	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	10,000	4,705,000	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	15,000	445,000	—	—
Palm Drive Health Care District									
Revenue Bonds									
Purchase of PPE & Renovations	Hospital Enterprise	2005	2024	9,800,000	9,800,000	270,000	8,510,000	—	—
General Obligation Bonds									
Hospital	Hospital Enterprise	2001	2032	5,900,000	5,900,000	125,000	5,250,000	—	—
Certificates of Participation									
Purchase of PPE & Renovations	Hospital Enterprise	2010	2035	11,000,000	11,000,000	—	11,000,000	—	—
Other Long-Term Indebtedness									
Hospital Purchase	Hospital Enterprise	2002	2010	3,740,000	3,740,000	100,000	—	—	—
Operations	Hospital Enterprise	2008	2009	2,905,000	2,905,000	2,905,000	—	—	—
Operations	Hospital Enterprise	2008	2009	1,500,000	1,500,000	1,500,000	—	—	—
Operations	Hospital Enterprise	2007	2014	342,112	342,112	271,359	156,693	—	—
Palm Ranch Irrigation District									
Other Long-Term Indebtedness									
Arsenic Abatement	Water Enterprise	2008	2028	1,200,000	1,200,000	13,216	1,122,158	—	—
System Improvements	Water Enterprise	1977	2017	451,666	451,666	23,721	204,065	—	—
Palm Springs Desert Resort Communities Convention and Visitors Authority									
Other Long-Term Indebtedness									
Build New Headquarter Facility	Governmental Services	2003	2018	3,496,205	3,496,205	214,022	2,440,629	—	—
Palmdale Civic Authority									
Revenue Bonds									
Finance Redevelopment	Financing or Constructing Facilities	1994	2034	45,069,167	45,069,167	180,000	1,012,709	—	—
Finance Redevelopment	Financing or Constructing Facilities	1993	2023	24,362,776	24,362,776	660,000	660,000	—	—
Refinance Refunding COP	Financing or Constructing Facilities	1997	2015	10,890,000	10,890,000	655,000	4,745,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Palmdale Civic Authority — (continued)									
Refund 1993 Bonds	Financing or Constructing Facilities	2003	2025	\$ 19,220,000	\$ 19,220,000	\$ 115,000	\$ 16,190,000	\$ —	\$ —
Refund 2003 Agency BAN	Financing or Constructing Facilities	2009	2027	6,380,000	6,380,000	—	6,380,000	—	—
Certificates of Participation									
Courthouse and City Hall	Financing or Constructing Facilities	1999	2029	12,310,000	12,310,000	300,000	10,020,000	—	—
Finance Land Acquisition	Financing or Constructing Facilities	2007	2037	19,960,000	19,960,000	280,000	19,170,000	—	—
Finance Parks and Streets	Financing or Constructing Facilities	2002	2032	43,215,000	43,215,000	355,000	41,935,000	—	—
Finance Street Signals/Improve	Financing or Constructing Facilities	2004	2024	13,455,000	13,455,000	545,000	10,920,000	—	—
Palmdale Water District									
Certificates of Participation									
Construction of Littlerock Dam	Water Enterprise	1998	2023	21,925,000	21,925,000	730,000	14,915,000	—	—
Improve Water Facilities	Water Enterprise	2004	2034	38,285,000	38,285,000	350,000	36,665,000	—	—
Palmer Creek Community Services District									
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	5,500	324,500	—	—
United States	Water Enterprise	—	—	—	—	—	—	64,758	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	14,008	—
Palo Alto Public Improvement Corporation									
Certificates of Participation									
Civic Center Refinancing	Financing or Constructing Facilities	2002	2012	3,500,000	3,500,000	380,000	795,000	—	—
Downtown Parking Improvements	Financing or Constructing Facilities	2002	2022	3,555,000	3,555,000	105,000	1,910,000	—	—
Golf Course Improvements	Financing or Constructing Facilities	1998	2018	7,750,000	7,750,000	355,000	4,060,000	—	—
Palo Verde Cemetery District									
Revenue Bonds									
Cemetery Expansion	Cemetery	1999	2019	640,000	640,000	15,000	535,000	—	—
Palo Verde County Water District									
Revenue Bonds									
Water System Construction	Water Enterprise	1982	2018	385,000	385,000	6,400	147,200	—	—
Palo Verde Irrigation District									
Other Long-Term Indebtedness									
120M Caterpillar Motor Grader	Water Enterprise	2009	2013	203,297	203,297	25,337	159,877	—	—
2008 JD Excavator 350DLC	Water Enterprise	2009	2012	371,948	371,948	97,463	231,489	—	—
CAT 420D Backhoe	Water Enterprise	2006	2010	109,864	109,864	21,511	33,583	—	—
Equipment Financing	Water Enterprise	2005	2008	269,989	269,989	124,746	—	—	—
OPEB	Water Enterprise	1992	2042	2,099,794	2,099,794	—	2,464,412	—	—
Palomar Pomerado Hospital District									
Revenue Bonds									
Insured Refunding Bonds	Hospital Enterprise	1999	2014	66,700,000	66,700,000	6,060,000	35,475,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Palomar Pomerado Hospital District — (continued)									
General Obligation Bonds									
New Hospital Construction	Hospital Enterprise	2009	2038	\$ 110,000,000	\$ 110,000,000	\$ —	\$ 110,000,000	\$ —	\$ —
New Hospital Construction	Hospital Enterprise	2007	2038	241,083,319	241,083,319	—	241,083,319	—	—
New Hospital Construction	Hospital Enterprise	2005	2034	80,000,000	80,000,000	945,000	66,540,000	—	—
Certificates of Participation									
New Hospital Construction	Hospital Enterprise	2006	2036	180,000,000	180,000,000	2,775,000	172,000,000	—	—
New Hospital Construction	Hospital Enterprise	2009	2039	233,340,000	233,340,000	—	233,340,000	—	—
Palos Verdes Library District									
General Obligation Bonds									
Addition and Renovation	Library Services	1998	2016	14,230,000	14,230,000	850,000	7,415,000	—	—
Panoche Drainage District (Fresno)									
Other Long-Term Indebtedness									
Ag Drain Loans	Drainage and Drainage Maintenance	2007	2020	4,000,000	1,293,026	89,594	1,023,140	—	—
Ag Drain loans	Drainage and Drainage Maintenance	2005	2018	1,820,678	1,820,678	129,922	1,318,978	—	—
Panoche Water District									
Other Long-Term Indebtedness									
Intertie Project	Water Enterprise	2005	2015	1,221,332	1,221,332	111,497	692,863	—	—
Water Resources	Water Enterprise	1998	2018	5,600,000	4,227,644	210,704	2,160,519	—	—
Well Pumping	Water Enterprise	2009	2020	1,000,000	500,000	—	500,000	—	—
Paradise Irrigation District									
General Obligation Bonds									
Magalia-By-Pass Pipeline	Water Enterprise	2007	2027	2,000,000	2,000,000	78,300	1,845,511	—	—
Refinance, Debt Consolidation	Water Enterprise	2001	2014	9,855,000	9,855,000	770,000	3,460,000	—	—
SCADA, Bille Rd, Corp Yard	Water Enterprise	2008	2028	3,460,000	3,460,000	110,912	3,296,178	—	—
Certificates of Participation									
Meter Replacement @ AMR System	Water Enterprise	2010	2025	5,720,000	5,720,000	—	5,720,000	—	—
Other Long-Term Indebtedness									
Property Acquisition	Water Enterprise	2005	2009	200,000	200,000	25,000	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,874,387	—
Parking Authority of the City of Hawthorne									
Special Assessment Act									
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	415,000	6,465,000	—	—
Parking Authority of the City of Santa Monica									
Revenue Bonds									
Refund Lease Revenue Bonds	Parking	2002	2017	10,480,000	10,480,000	810,000	6,710,000	—	—
Parlier Cemetery District									
Other Long-Term Indebtedness									
Equipment purchase	Cemetery	2008	2012	10,649	10,649	2,533	5,800	—	—
Pasadena Civic Improvement Corporation									
Certificates of Participation									
1993 Old Pasadena COP	Financing or Constructing Facilities	1993	2018	28,050,000	28,050,000	1,290,000	13,640,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Pasadena Civic Improvement Corporation — (continued) 93 Ref and CIP	Financing or Constructing Facilities	1993	2018	\$ 79,835,000	\$ 79,835,000	\$ 4,455,000	\$ 20,400,000	\$ —	\$ —
Other Long-Term Indebtedness Marriott Pkg Structure	Financing or Constructing Facilities	1999	2019	2,600,000	2,600,000	125,042	1,552,754	—	—
Pasadena Public Financing Authority Revenue Bonds									
Finance Building Improvements	Financing or Constructing Facilities	2006	2024	47,300,000	47,300,000	2,300,000	40,700,000	—	—
Refund 2000 Paseo Revenue Bond	Financing or Constructing Facilities	2008	2038	28,800,000	28,800,000	500,000	28,000,000	—	—
Certificates of Participation 2008C Refund	Financing or Constructing Facilities	2008	2038	71,450,000	71,450,000	1,265,000	67,685,000	—	—
2003COP-City Hall Refund of 1992 COP	Financing or Constructing Facilities	2001	2011	21,210,000	21,210,000	2,425,000	2,525,000	—	—
Refund Refunding COP 2004A&B	Financing or Constructing Facilities	2008	2019	27,650,000	27,650,000	2,275,000	24,675,000	—	—
Other Long-Term Indebtedness Finance Land Purchase	Financing or Constructing Facilities	2001	2021	4,000,000	4,000,000	252,320	2,254,418	—	—
Paskenta Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	60,069	—
Paso Robles Joint Unified School District Educational Facilities Corporation									
Certificates of Participation Construct School Facilities	Financing or Constructing Facilities	2000	2016	2,645,000	2,645,000	175,000	1,770,000	—	—
Pauma Valley Community Services District Other Long-Term Indebtedness Treatment Plant	Waste Disposal Enterprise	2007	2019	600,000	600,000	42,207	478,865	—	—
Peninsula Corridor Joint Powers Board General Obligation Bonds Transit	Transit Enterprise	2008	2038	23,140,000	23,140,000	—	23,140,000	—	—
Peninsula Library System District Other Long-Term Indebtedness Building Purchase	Library Services	2002	2032	3,250,000	3,250,000	79,345	2,750,336	—	—
Penryn Fire Protection District Other Long-Term Indebtedness Fire Engine	Fire Protection	2009	2020	285,047	285,047	14,548	170,499	—	—
Permanent Road Division G-1 Other Long-Term Indebtedness To fund road improvements	Streets and Roads - Construction and Maintenance	2006	2016	724,000	724,000	61,251	521,108	—	—
Permanent Road Division No. 1014 Other Long-Term Indebtedness Lavander Pt Lane - const-maint	Streets and Roads - Construction and Maintenance	2006	2011	50,000	50,000	10,000	10,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Permanent Road Division No. 1015 Other Long-Term Indebtedness Landavo Drive Et Al	Streets and Roads - Construction and Maintenance	2006	2016	\$ 344,000	\$ 344,000	\$ 15,000	\$ 90,000	\$ —	\$ —
Permanent Road Division No. 1016 Other Long-Term Indebtedness El Sereno Way - Const/Maintena	Streets and Roads - Construction and Maintenance	2006	2011	118,000	118,000	23,467	46,933	—	—
Perris Public Financing Authority Revenue Bonds									
Acquire Improvement Bonds	Financing or Constructing Facilities	2008	2039	2,775,000	2,775,000	—	2,775,000	—	—
Acquire Tax Bonds	Financing or Constructing Facilities	1995	2025	6,795,000	6,795,000	155,000	5,010,000	—	—
Provide Loans to RDA	Financing or Constructing Facilities	2009	2036	5,490,000	5,490,000	—	5,490,000	—	—
Provide Loans to RDA	Financing or Constructing Facilities	2002	2031	3,235,000	3,235,000	70,000	2,805,000	—	—
Refund Bonds	Financing or Constructing Facilities	2001	2031	1,280,000	1,280,000	—	1,280,000	—	—
Refund Bonds	Financing or Constructing Facilities	2001	2031	10,745,000	10,745,000	215,000	9,055,000	—	—
Refunding of the 1992B Bonds	Financing or Constructing Facilities	2002	2031	6,335,000	6,335,000	140,000	5,425,000	—	—
Refunding of the 1992C Bonds	Financing or Constructing Facilities	2002	2031	3,505,000	3,505,000	80,000	3,005,000	—	—
To acquire bonds	Financing or Constructing Facilities	2008	2039	5,640,000	5,640,000	—	5,640,000	—	—
To acquire bonds	Financing or Constructing Facilities	2007	2036	1,865,000	1,865,000	870,000	910,000	—	—
To acquire bonds	Financing or Constructing Facilities	2008	2039	14,630,000	14,630,000	180,000	14,450,000	—	—
To Acquire Bonds	Financing or Constructing Facilities	2006	2036	31,005,000	31,005,000	370,000	30,200,000	—	—
To Acquire Bonds	Financing or Constructing Facilities	2003	2033	12,380,000	12,380,000	260,000	11,985,000	—	—
To acquire bonds	Financing or Constructing Facilities	2009	2040	7,605,000	7,605,000	65,000	7,540,000	—	—
To acquire bonds	Financing or Constructing Facilities	2009	2038	4,055,000	4,055,000	65,000	3,990,000	—	—
To acquire bonds.	Financing or Constructing Facilities	2008	2039	4,375,000	4,375,000	—	4,375,000	—	—
To aquire bonds	Financing or Constructing Facilities	2007	2036	11,895,000	11,895,000	585,000	10,750,000	—	—
To Aquire Bonds	Financing or Constructing Facilities	2005	2034	8,955,000	8,955,000	45,000	8,885,000	—	—
To Provide RDA Housing Loan	Financing or Constructing Facilities	2010	2041	7,180,000	7,180,000	—	7,180,000	—	—
Petaluma Health Care District Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Petaluma Health Care District — (continued)									
Assessment	Health	1995	2010	\$ 115,004	\$ 115,004	\$ 1,894	\$ —	\$ —	\$ —
Asset Purchase	Health	2008	2009	60,000	60,000	30,000	—	—	—
Lease	Health	2006	2011	36,200	36,200	7,240	6,637	—	—
Phelan Pinon Hill Community Services District State Of California									
	Water Enterprise	—	—	—	—	—	—	2,913,976	—
Pico Rivera Water Authority Revenue Bonds									
Acquire Water Facility	Water Enterprise	1999	2029	23,460,000	23,460,000	535,000	18,950,000	—	—
Advance Money to RDA	Water Enterprise	2001	2032	40,710,000	40,710,000	955,000	34,235,000	—	—
Pine Cove Water District Other Long-Term Indebtedness									
To acquire land and wells	Water Enterprise	2007	2010	16,701	16,701	5,408	—	—	—
To acquire land and wells	Water Enterprise	2005	2010	188,000	188,000	84,000	—	—	—
To acquire land and wells	Water Enterprise	2007	2009	53,000	53,000	18,217	—	—	—
Pioneers Memorial Hospital District General Obligation Bonds									
Capital Improvement Project	Hospital Enterprise	1994	2024	24,000,000	24,000,000	120,000	2,580,000	—	—
Capital Improvement Project	Hospital Enterprise	1998	2024	19,990,000	19,990,000	725,000	16,315,000	—	—
Other Long-Term Indebtedness									
Earthquake Insurance to 12/04	Hospital Enterprise	2003	2010	345,421	345,421	279,805	95,616	—	—
Energy Efficiency Loan	Hospital Enterprise	2009	2018	1,591,994	1,591,994	132,031	1,354,715	—	—
Finance MRI Bldg and Equipment	Hospital Enterprise	2008	2013	2,019,411	2,019,411	389,512	1,217,140	—	—
Finance X-ray equipment	Hospital Enterprise	2006	2009	771,150	771,150	185,256	413,686	—	—
Purchase Ddr. Rocamora Bldg	Hospital Enterprise	2008	2013	163,000	163,000	31,025	90,097	—	—
X Ray Equipment	Hospital Enterprise	2008	2013	3,600,000	3,600,000	701,717	2,052,944	—	—
Pismo Beach Public Financing Authority Revenue Bonds									
Refunding 1999 Bond Issue	Financing or Constructing Facilities	2007	2024	5,185,000	5,185,000	250,000	4,735,000	—	—
Pittsburg Unified School District Financing Corporation Certificates of Participation									
Financing	Financing or Constructing Facilities	2009	2030	30,000,000	30,000,000	—	30,000,000	—	—
Financing	Financing or Constructing Facilities	2001	2017	3,000,000	3,000,000	190,000	1,730,000	—	—
Financing	Financing or Constructing Facilities	1998	2025	11,720,000	11,720,000	390,000	8,695,000	—	—
Pixley Irrigation District Other Long-Term Indebtedness									
Line of credit	Water Enterprise	2004	2017	856,160	856,160	90,883	331,337	—	—
Pixley Public Utility District United States									
	Waste Disposal Enterprise	—	—	—	—	—	—	2,210,618	—
Placentia Library District Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Placencia Library District — (continued) Equipment Lease	Library Services	2001	2014	\$ 289,535	\$ 289,535	\$ 23,817	\$ 91,442	\$ —	\$ —
Placer County Public Financing Authority Certificates of Participation									
Admin & Emerg Svc Bldg Refinan	Financing or Constructing Facilities	2006	2024	11,770,000	11,770,000	520,000	9,805,000	—	—
Funding South Placer Justice	Financing or Constructing Facilities	2007	2027	34,850,000	34,850,000	1,230,000	32,420,000	—	—
Placer County Water Agency Revenue Bonds									
Electric Utility	Electric Enterprise	1963	2013	140,000,000	140,000,000	4,300,000	14,230,000	—	—
Certificates of Participation									
Water Utility 1999	Water Enterprise	1999	2029	32,255,000	32,255,000	570,000	1,880,000	—	—
Water Utility 2003	Water Enterprise	2003	2023	15,515,000	15,515,000	620,000	11,870,000	—	—
Water Utility 2007	Water Enterprise	2007	2022	33,580,000	33,580,000	605,000	32,535,000	—	—
Water Utility 2008	Water Enterprise	2008	2029	40,385,000	40,385,000	525,000	39,860,000	—	—
Special Assessment Act									
Mello-Roos	Water Enterprise	—	—	—	—	3,726	14,789	—	—
Time Warrants	Water Enterprise	—	—	—	—	244,440	54,880	—	—
United States	Water Enterprise	—	—	—	—	—	—	124,501	—
State Of California	Water Enterprise	—	—	—	—	—	—	20,461,217	—
Placer Hills Fire Protection District Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2004	2014	238,281	238,281	—	60,079	—	—
Placer Mosquito and Vector Control District Certificates of Participation									
purchase of building	Pest Control	2009	2028	5,000,000	5,000,000	165,000	4,835,000	—	—
Planada Community Services District United States	Waste Disposal Enterprise	—	—	—	—	—	—	166,000	—
Pleasant Hill Recreation and Park District Certificates of Participation									
Land Purchase, Improvements	Recreation and Park	2000	2030	1,285,000	1,285,000	25,000	1,060,000	—	—
Purchase Park	Recreation and Park	1997	2027	1,895,000	1,895,000	50,000	1,410,000	—	—
Other Long-Term Indebtedness									
Critical Needs Loan	Recreation and Park	2006	2011	140,000	140,000	29,317	30,759	—	—
Renovation of Pool	Recreation and Park	2002	2011	125,000	125,000	—	25,000	—	—
Pleasant Valley Recreation and Park District Certificates of Participation									
Construction of Park	Recreation and Park	2009	2039	12,775,000	12,775,000	20,000	12,755,000	—	—
Other Long-Term Indebtedness									
Retirement Payable	Recreation and Park	2002	2011	157,255	157,255	8,964	57,761	—	—
Pleasanton Joint Powers Financing Authority Special Assessment Act									
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	9,785,000	16,815,000	—	—

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Plumas Eureka Community Services District									
Revenue Bonds									
Sewer Improvements	Waste Disposal Enterprise	2008	2046	\$ 442,273	\$ 442,273	\$ 5,180	\$ 478,960	\$ —	\$ —
Wastewater Treatment Plant	Waste Disposal Enterprise	2006	2046	734,578	734,578	7,160	662,400	—	—
Other Long-Term Indebtedness									
Refinance COP	Waste Disposal Enterprise	2008	2020	391,600	391,600	22,600	348,800	—	—
Plumas Hospital District									
General Obligation Bonds									
New Building	Hospital Enterprise	2009	2034	3,300,000	3,300,000	75,480	3,216,902	—	—
Other Long-Term Indebtedness									
Equipment purchase	Hospital Enterprise	2007	2011	214,082	214,082	85,892	145,519	—	—
Equipment Purchase	Hospital Enterprise	2005	2010	226,340	226,340	17,097	24,065	—	—
Equipment purchase	Hospital Enterprise	2006	2011	166,985	166,985	7,688	—	—	—
Land purchase	Hospital Enterprise	2007	2021	368,614	368,614	5,459	347,765	—	—
Pomona Public Finance Authority									
Revenue Bonds									
Construct Sewer Projects	Financing or Constructing Facilities	2007	2046	15,575,000	15,575,000	—	—	—	—
Redevelopment Activities	Financing or Constructing Facilities	2001	2033	40,000,000	39,165,000	—	—	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2033	8,375,000	8,375,000	—	—	—	—
Redevelopment Activities	Financing or Constructing Facilities	2005	2031	10,065,000	10,065,000	—	—	—	—
Redevelopment Activities	Financing or Constructing Facilities	2003	2034	46,650,000	46,650,000	—	—	—	—
Refund 1990 Series P	Financing or Constructing Facilities	2005	2015	4,385,000	4,385,000	—	—	—	—
Refund 1994	Financing or Constructing Facilities	1998	2030	52,335,000	52,335,000	—	—	—	—
Refund 1995 Series P	Financing or Constructing Facilities	2005	2035	19,910,000	19,910,000	—	—	—	—
Refund Series Q/Sewer	Financing or Constructing Facilities	2002	2042	16,500,000	15,205,000	—	—	—	—
Ser AD-Redevelopmt Activities	Financing or Constructing Facilities	2001	2033	40,000,000	39,165,000	—	38,080,000	—	—
Ser AF-Refund Ser Q/Sewer	Financing or Constructing Facilities	2002	2042	16,500,000	15,205,000	185,000	13,570,000	—	—
Ser AH-Redevelopmt Activities	Financing or Constructing Facilities	2003	2034	46,650,000	46,650,000	930,000	24,195,000	—	—
Ser AL-Refund 1996 AD 294R	Financing or Constructing Facilities	2005	2021	11,435,000	11,370,000	380,000	6,045,000	—	—
Ser AN-Refund 1995 Ser P	Financing or Constructing Facilities	2005	2035	19,910,000	19,910,000	55,000	19,710,000	—	—
Ser AP-Refund 1990 Ser P	Financing or Constructing Facilities	2005	2015	4,385,000	4,385,000	410,000	2,835,000	—	—
Ser AQ-Redevelopmt Activities	Financing or Constructing Facilities	2005	2031	10,065,000	10,065,000	225,000	9,320,000	—	—
Ser AS-To Refund W,X,Y,AH,AI	Financing or Constructing Facilities	2006	2041	26,305,000	26,305,000	—	26,305,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Pomona Public Finance Authority — (continued)									
Ser AT-To Refund W,X,Y,AH,AI	Financing or Constructing Facilities	2006	2027	\$ 8,355,000	\$ 8,355,000	\$ —	\$ 8,355,000	\$ —	\$ —
Ser AU-Refin Ser AE	Financing or Constructing Facilities	2006	2045	2,540,000	2,540,000	30,000	2,455,000	—	—
Ser AV-To Refinance Ser AE	Financing or Constructing Facilities	2006	2045	10,790,000	10,790,000	100,000	10,595,000	—	—
Ser AW-Redevelopmt Activities	Financing or Constructing Facilities	2007	2033	8,375,000	8,375,000	—	8,375,000	—	—
Ser AX-To Refund W,X,Y,AH,AI	Financing or Constructing Facilities	2006	2041	25,865,000	25,865,000	—	25,865,000	—	—
Ser AY-Refin Ser AA/AC	Financing or Constructing Facilities	2007	2047	99,370,000	99,370,000	—	99,370,000	—	—
Ser AZ-Refin Ser AA/AC	Financing or Constructing Facilities	2007	2029	6,930,000	6,930,000	200,000	6,730,000	—	—
Ser BA-Construct Sewer Proj.	Financing or Constructing Facilities	2007	2046	15,575,000	15,575,000	110,000	15,465,000	—	—
Ser W-Refund 1994	Financing or Constructing Facilities	1998	2030	52,335,000	52,335,000	90,000	37,715,000	—	—
To Refunding 1996 Series AD 29	Financing or Constructing Facilities	2005	2021	11,435,000	11,370,000	—	—	—	—
Certificates of Participation									
Lease Financing	Financing or Constructing Facilities	2003	2034	13,985,000	13,985,000	—	—	—	—
Ser AG-Lease Financing	Financing or Constructing Facilities	2003	2034	13,985,000	13,985,000	260,000	12,240,000	—	—
Ponderosa Community Services District									
Other Long-Term Indebtedness									
Acquire Property	Streets and Roads - Construction and Maintenance	1991	2031	90,000	90,000	5,737	7,688	—	—
Poplar Community Service District									
General Obligation Bonds									
Sewer Construction	Waste Disposal Enterprise	1993	2031	642,000	642,000	12,000	504,750	—	—
Water System	Water Enterprise	1978	2018	381,000	315,627	14,331	144,274	—	—
Porter Vista Public Utility District									
Revenue Bonds									
Sewer Improvement	Waste Disposal Enterprise	1978	2018	1,300,000	1,300,000	50,000	495,000	—	—
Porterville Schools Improvement Corporation									
Certificates of Participation									
Land Acquisition and Building	Financing or Constructing Facilities	2005	2021	2,170,000	2,170,000	120,000	1,600,000	—	—
Land Acquisition/Construction	Financing or Constructing Facilities	2002	2017	6,910,000	6,910,000	415,000	3,980,000	—	—
Princeton Water Works District (Colusa)									
Revenue Bonds									
Residential Water System	Water Enterprise	1983	2023	168,500	168,500	—	97,000	—	—
Purissima Hills Water District									
Other Long-Term Indebtedness									
Administration Building	Water Enterprise	2006	2009	500,000	500,000	88,299	—	—	—
Construction of Water System	Water Enterprise	2010	2015	2,000,000	2,000,000	—	2,000,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Quartz Hill Water District Special Assessment Act Mello-Roos	Water Enterprise	—	—	\$ —	\$ —	\$ 200,000	\$ 865,000	\$ —	\$ —
Quincy Community Services District Other Long-Term Indebtedness Geothermal Loop System	Waste Disposal Enterprise	1999	2029	6,567	6,567	—	4,001	—	—
Water Storage Tank Rehab	Water Enterprise	2009	2011	378,750	378,750	—	126,250	—	—
Rains Creek Water District State Of California	Water Enterprise	—	—	—	—	—	—	383,659	—
Ramona Municipal Water District Other Long-Term Indebtedness Capital Improvements	Water Enterprise	2009	2012	425,000	425,000	60,714	359,226	—	—
Capital Improvements	Water Enterprise	2005	2010	2,300,000	2,300,000	224,933	1,178,665	—	—
Capital Improvements	Water Enterprise	2008	2013	2,000,000	2,000,000	406,780	1,389,830	—	—
Water System Improvements	Water Enterprise	2001	2010	9,163,234	9,163,234	254,237	132,000	—	—
Water System Improvements	Water Enterprise	1998	2010	4,920,000	4,920,000	715,000	750,000	—	—
Special Assessment Act Other	Waste Disposal Enterprise	—	—	—	—	135,000	2,055,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	746,831	—
Rancho Adobe Fire Protection District Other Long-Term Indebtedness Capital Lease - Equipment	Fire Protection	2007	2017	620,000	620,000	52,621	469,498	—	—
Rancho California Water District Revenue Bonds Refunding	Water Enterprise	2001	2012	19,170,000	19,170,000	1,760,000	5,900,000	—	—
Refunding	Water Enterprise	2005	2019	18,185,000	18,185,000	—	18,185,000	—	—
Refunding	Water Enterprise	2008	2034	204,205,000	204,205,000	3,585,000	196,670,000	—	—
Refunding/System Improvements <sup>1</sup>	Water Enterprise	2002	2029	77,095,000	77,095,000	3,400,000	53,500,000	—	—
Rancho Canada Financing Authority Certificates of Participation El Toro Road Improvement Proj.	Financing or Constructing Facilities	2004	2033	9,505,000	9,505,000	220,000	8,325,000	—	—
Rancho Cordova Financing Corporation Certificates of Participation 2005A Operational Facilities	Financing or Constructing Facilities	2005	2035	3,695,000	3,695,000	75,000	3,545,000	—	—
2005B Operational Facilities	Financing or Constructing Facilities	2005	2015	3,010,000	3,010,000	280,000	1,975,000	—	—
2007A Operational Facilities	Financing or Constructing Facilities	2007	2035	12,100,000	12,100,000	—	12,100,000	—	—
2007B Operational Facilities	Financing or Constructing Facilities	2007	2024	8,300,000	8,300,000	370,000	7,245,000	—	—
Rancho Simi Recreation and Park District Other Long-Term Indebtedness Improvements	Recreation and Park	1996	2010	2,000,000	2,000,000	110,000	—	—	—
Rand Communities Water District General Obligation Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Rand Communities Water District — (continued) System Improvements	Water Enterprise	1970	2013	\$ 330,000	\$ 330,000	\$ 16,532	\$ 47,094	\$ —	\$ —
Reclamation District No. 1 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	125,000	75,000	—	—
Reclamation District No. 108 Other Long-Term Indebtedness Capital lease	Land Reclamation and Levee Maintenance	2009	2021	3,700,000	3,700,000	—	3,700,000	—	—
Reclamation District No. 150 Time Warrants	Drainage and Drainage Maintenance	—	—	—	—	89,300	40,700	—	—
Reclamation District No. 1500 Other Long-Term Indebtedness Capital Leases	Flood Control and Water Conservation	2004	2010	202,257	202,257	31,373	—	—	—
Case Backhoe	Flood Control and Water Conservation	2009	2012	54,425	54,425	5,760	48,665	—	—
Reclamation District No. 1607 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	30,000	—	—	—
Reclamation District No. 17 Revenue Bonds Refunding Bond	Land Reclamation and Levee Maintenance	2009	2040	16,115,000	16,115,000	—	16,115,000	—	—
Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	906,618	—	—	—
Reclamation District No. 2024 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	705,479	—	—	—
Reclamation District No. 2025 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	100,000	375,000	—	—
Reclamation District No. 2026 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	650,000	125,000	—	—
Reclamation District No. 2027 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	1,500,000	500,000	—	—
Reclamation District No. 2028 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	650,000	75,000	—	—
Reclamation District No. 2035									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Reclamation District No. 2035 — (continued) General Obligation Bonds Plant and Equipment	Flood Control and Water Conservation	1965	2014	\$ 1,500,000	\$ 1,500,000	\$ 49,000	\$ 197,000	\$ —	\$ —
Reclamation District No. 2037 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	250,000	400,000	—	—
Reclamation District No. 2038 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	628,274	297,970	—	—
Reclamation District No. 2042 Special Assessment Act Mello-Roos	Land Reclamation and Levee Maintenance	—	—	—	—	170,000	6,985,000	—	—
Reclamation District No. 2058 Other Long-Term Indebtedness Auto financing	Water Enterprise	2008	2013	16,739	16,739	3,668	10,839	—	—
Reclamation District No. 2065 Time Warrants	Drainage and Drainage Maintenance	—	—	—	—	—	168,000	—	—
Reclamation District No. 2072 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	551,128	15,182	—	—
Reclamation District No. 2089 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	—	90,000	—	—
Reclamation District No. 2095 Other Long-Term Indebtedness Payment Of Claim	Land Reclamation and Levee Maintenance	2002	2010	150,000	150,000	—	32,616	—	—
Reclamation District No. 2119 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	446,715	1,185,781	—	—
Reclamation District No. 317 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	75,000	10,000	—	—
Reclamation District No. 407 Other Long-Term Indebtedness General Operating	Drainage and Drainage Maintenance	2009	2024	160,000	160,000	10,667	149,333	—	—
Reclamation District No. 501 Other Long-Term Indebtedness Construct Pump House	Land Reclamation and Levee Maintenance	2009	2012	200,000	200,000	120,000	80,000	—	—
Reclamation District No. 551									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Reclamation District No. 551 — (continued) Other Long-Term Indebtedness Vehicle Purchase	Land Reclamation and Levee Maintenance	2007	2010	\$ 23,914	\$ 23,914	\$ 7,971	\$ —	\$ —	\$ —
Reclamation District No. 563 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	1,200,000	750,000	—	—
Reclamation District No. 684 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	597,584	540,481	—	—
Reclamation District No. 756 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	1,250,000	525,000	—	—
Reclamation District No. 768 Other Long-Term Indebtedness Pay Legal Settlement	Land Reclamation and Levee Maintenance	2008	2008	65,000	65,000	5,231	53,762	—	—
United States	Land Reclamation and Levee Maintenance	—	—	—	—	—	—	28,763	—
Reclamation District No. 784 Other Long-Term Indebtedness Deferred Maintenance Projects	Drainage and Drainage Maintenance	1996	2027	2,000,000	2,000,000	—	453,128	—	—
Reclamation District No. 999 General Obligation Bonds Pumps	Drainage and Drainage Maintenance	1989	2009	500,000	500,000	35,992	—	—	—
Redding Joint Powers Financing Authority Revenue Bonds Civic Ctr Refunding & Park Prj	Financing or Constructing Facilities	2004	2026	23,000,000	16,970,000	1,070,000	11,940,000	—	—
Refi. Cp Yd:Sport Pk, FS Const	Financing or Constructing Facilities	2004	2023	22,000,000	17,620,000	1,205,000	10,900,000	—	—
Refinance 1992 Bonds	Financing or Constructing Facilities	2002	2018	25,000,000	23,575,000	1,365,000	14,695,000	—	—
Refinance 1993 Bonds	Financing or Constructing Facilities	2003	2023	17,000,000	15,360,000	765,000	9,760,000	—	—
Sports Facilities;Refund Bonds	Financing or Constructing Facilities	2003	2033	14,000,000	9,160,000	255,000	7,510,000	—	—
Stillwater Bus Park & Traffic	Financing or Constructing Facilities	2007	2037	25,000,000	21,415,000	750,000	19,155,000	—	—
Redway Community Services District Certificates of Participation Sewer Improvements	Waste Disposal Enterprise	1996	2035	952,400	952,400	16,000	791,500	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	273,345	—
Redwood City Public Financing Authority Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Redwood City Public Financing Authority — (continued)									
City Hall Project	Financing or Constructing Facilities	1998	2021	\$ 11,700,000	\$ 11,700,000	\$ 8,585,000	\$ —	\$ —	\$ —
Refund Previous Bond Issue	Financing or Constructing Facilities	2003	2018	11,475,000	11,475,000	795,000	7,040,000	—	—
Refund Previous Bond Issue	Financing or Constructing Facilities	1998	2011	12,160,000	12,160,000	1,040,000	2,765,000	—	—
Water Recycling Project	Financing or Constructing Facilities	2007	2035	15,150,000	15,150,000	315,000	14,250,000	—	—
Water Recycling Project	Financing or Constructing Facilities	2006	2035	26,000,000	26,000,000	555,000	23,795,000	—	—
Water Recycling Project	Financing or Constructing Facilities	2005	2027	35,790,000	35,790,000	805,000	31,885,000	—	—
Other Long-Term Indebtedness									
Downtown Improvements	Financing or Constructing Facilities	2003	2032	34,000,000	33,997,448	—	33,997,448	—	—
Prepay Previous Loan	Financing or Constructing Facilities	1997	2011	15,430,000	15,430,000	4,195,000	—	—	—
Redwood Coast Fire Protection District									
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	156,010
Redwood Empire School Insurance Group									
Other Long-Term Indebtedness									
Building Acquisition	Self Insurance	2002	2033	3,000,000	3,000,000	—	2,427,505	—	—
Redwood Valley - Calpella Fire Protection District									
Other Long-Term Indebtedness									
2009 F-550 Rescue Vehicle	Fire Protection	2009	2013	117,000	117,000	21,136	74,728	—	—
Radios-Base Portables Page	Fire Protection	2006	2010	69,141	69,141	24,418	—	—	—
Redwood Valley County Water District									
United States	Water Enterprise	—	—	—	—	—	—	7,255,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	28,988	—
Rescue District Facilities Corporation									
Certificates of Participation									
Refinance	Financing or Constructing Facilities	2008	2013	6,625,000	6,625,000	6,625,000	—	—	—
Refinance of COPs	Financing or Constructing Facilities	2010	2040	8,000,000	8,000,000	—	8,000,000	—	—
Resort Improvement District No. 1									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	600,464	—
Rialto Nonprofit Public Building Corporation									
Certificates of Participation									
Refunding	Financing or Constructing Facilities	2007	2022	3,500,000	3,500,000	265,000	2,640,000	—	—
Richgrove Community Services District									
Other Long-Term Indebtedness									
Construct Collection System	Waste Disposal Enterprise	1985	2025	379,000	379,000	—	264,796	—	—
Safe Water Standard Project	Water Enterprise	1980	2017	203,528	203,528	16,233	38,372	—	—
Richmond Joint Powers Financing Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Richmond Joint Powers Financing Authority — (continued)									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2000	2029	\$ 31,515,000	\$ 31,515,000	\$ 1,710,000	\$ 20,670,000	\$ —	\$ —
Capital Improvements	Financing or Constructing Facilities	2003	2025	28,580,000	28,580,000	810,000	26,990,000	—	—
Construction of warehouse	Financing or Constructing Facilities	2009	2024	47,110,000	47,110,000	—	47,110,000	—	—
Refund City Improvement Bonds	Financing or Constructing Facilities	2003	2019	11,075,000	11,075,000	620,000	6,860,000	—	—
Refunding Civic Ctr project	Financing or Constructing Facilities	2007	2037	101,420,000	101,420,000	99,530,000	89,795,000	—	—
Working capital/Low-Mod housin	Financing or Constructing Facilities	2004	2026	17,000,000	17,000,000	230,000	15,620,000	—	—
Richmond Municipal Sewer District No. 1 State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	43,782,145	—
Richvale Sanitary District (Butte) Other Long-Term Indebtedness Land Purchase	Waste Disposal Enterprise	2008	2012	66,375	66,375	13,275	39,825	—	—
Rim of the World Recreation and Park District Other Long-Term Indebtedness Auto Finance	Recreation and Park	2006	2009	20,100	20,100	1,875	—	—	—
Building Refinance	Recreation and Park	2005	2015	606,000	606,000	10,849	554,282	—	—
Rincon Del Diablo Municipal Water District Revenue Bonds Refunding	Water Enterprise	1998	2015	4,095,000	4,095,000	259,481	1,491,461	—	—
Other Long-Term Indebtedness Construction of Facilities	Water Enterprise	2004	2024	2,000,000	2,000,000	77,475	1,613,555	—	—
Ripon Consolidated Fire Protection District Certificates of Participation Fire Station	Fire Protection	1997	2011	665,000	665,000	60,000	125,000	—	—
Vehicle	Fire Protection	2007	2011	451,714	451,714	94,488	102,997	—	—
River City Regional Stadium Financing Authority Revenue Bonds Public Building	Financing or Constructing Facilities	1999	2029	39,990,000	39,990,000	715,000	35,125,000	—	—
River Delta Fire District Other Long-Term Indebtedness Purchase Fire Equipment	Fire Protection	2006	2014	99,000	99,000	10,897	70,583	—	—
Purchase Land and Building	Fire Protection	2008	2013	600,000	500,000	70,000	400,000	—	—
River Highlands Community Service District Special Assessment Act 1915 Act Bonds	Local and Regional Planning or Development	—	—	—	—	—	2,860,000	—	—
River Pines Public Utility District State Of California	Water Enterprise	—	—	—	—	—	—	166,250	—
Riverdale Public Utility District Other Long-Term Indebtedness Purchase of New Office Build	Water Enterprise	2007	2031	192,500	192,500	3,138	182,713	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Riverdale Public Utility District — (continued)									
Purchase of New Tractor	Water Enterprise	2006	2011	\$ 46,429	\$ 46,429	\$ 10,735	\$ 9,774	\$ —	\$ —
United States	Water Enterprise	—	—	—	—	—	—	75,654	—
Riverside County Board of Education Service Center Building Corporation									
Certificates of Participation									
Acquisition and Construction	Financing or Constructing Facilities	2003	2017	13,160,000	13,160,000	1,030,000	7,240,000	—	—
Riverside County Flood Control and Water Conservation Special Assessment Act									
Other	Flood Control and Water Conservation	—	—	—	—	1,405,000	2,315,000	—	—
Riverside County Public Financing Authority									
Revenue Bonds									
New Issue & Refi 97 Bonds	Financing or Constructing Facilities	2005	2037	144,075,000	144,075,000	2,620,000	134,440,000	—	—
Redevelopment-Capital Projects	Financing or Constructing Facilities	2004	2037	102,785,000	102,785,000	1,220,000	95,470,000	—	—
State Appellate Court	Financing or Constructing Facilities	1997	2023	14,000,000	13,470,000	485,000	9,170,000	—	—
Other Long-Term Indebtedness									
Finance Redev Activites	Financing or Constructing Facilities	2006	2037	33,820,000	33,820,000	550,000	32,090,000	—	—
Finance Redev Actv and Refundi	Financing or Constructing Facilities	2006	2037	169,720,000	169,720,000	2,945,000	160,565,000	—	—
To finance redev activities	Financing or Constructing Facilities	2010	2037	50,860,000	50,860,000	—	50,860,000	—	—
To finance redev activities	Financing or Constructing Facilities	2010	2039	15,885,000	15,885,000	—	15,885,000	—	—
Riverside Public Financing Authority									
Revenue Bonds									
Redevelopment projects	Financing or Constructing Facilities	2007	2037	156,270,000	156,270,000	2,140,000	152,185,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1991	2018	13,285,000	13,285,000	15,000	145,000	—	—
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2010	2040	20,660,000	20,660,000	—	20,660,000	—	—
Capital improvements	Financing or Constructing Facilities	2003	2034	53,185,000	53,185,000	1,230,000	46,615,000	—	—
Capital Improvements	Financing or Constructing Facilities	2008	2037	128,300,000	128,300,000	—	128,300,000	—	—
Riverside Transit Agency									
Certificates of Participation									
Refunding of COP on Purchase 57 CNG Buses	Transit Enterprise	2003	2014	18,920,000	18,920,000	1,715,000	7,405,000	—	—
Riverview Cemetery District									
Other Long-Term Indebtedness									
Land Purchase	Cemetery	2009	2019	300,000	300,000	24,429	263,797	—	—
Rodeo Sanitary District (Contra Costa)									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Rodeo Sanitary District (Contra Costa) — (continued)									
Collection Systems Phase II	Waste Disposal Enterprise	2006	2016	\$ 540,000	\$ 536,261	\$ 49,498	\$ 349,896	\$ —	\$ —
Treatment Pump Station Improve	Waste Disposal Enterprise	2003	2013	1,500,000	1,500,000	157,715	509,980	—	—
Rosamond Community Services District									
Other Long-Term Indebtedness									
Construction of Admin Office	Waste Disposal Enterprise	2002	2015	800,000	800,000	67,370	381,187	—	—
Construction of Admin Office	Water Enterprise	2002	2015	1,200,000	1,200,000	101,055	571,781	—	—
Various Projects	Water Enterprise	2008	2028	2,400,000	2,400,000	87,168	2,533,833	—	—
Various Projects	Waste Disposal Enterprise	2008	2028	600,000	600,000	6,973	322,799	—	—
Water Conservation Garden	Water Enterprise	2008	2011	300,000	300,000	100,000	200,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	4,000	23,569,338	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,799,584	—
Roseville Finance Authority									
Revenue Bonds									
HRN 1999 Series A	Financing or Constructing Facilities	2006	2025	35,870,000	35,870,000	1,270,000	31,145,000	—	—
Northeast CFD 1, 2	Financing or Constructing Facilities	1998	2021	32,715,000	32,715,000	510,000	8,425,000	—	—
Stridge/Crcker Rnch Series A	Financing or Constructing Facilities	2007	2033	44,075,000	44,075,000	1,030,000	40,880,000	—	—
Stridge/Crcker Rnch Series B	Financing or Constructing Facilities	2007	2033	10,350,000	10,350,000	240,000	9,600,000	—	—
WCE 2000 Series B	Financing or Constructing Facilities	2006	2027	4,645,000	4,645,000	150,000	3,975,000	—	—
Certificates of Participation									
Electric Substation	Financing or Constructing Facilities	2002	2024	40,385,000	40,385,000	24,225,000	—	—	—
Electric Substation 1	Financing or Constructing Facilities	2004	2034	39,940,000	39,940,000	355,000	38,575,000	—	—
Electric System Refunding	Financing or Constructing Facilities	2009	2024	27,010,000	27,010,000	1,695,000	25,315,000	—	—
Electric Utility (2008A)	Financing or Constructing Facilities	2008	2035	90,000,000	90,000,000	—	90,000,000	—	—
Electric Utility (2008B)	Financing or Constructing Facilities	2008	2035	64,500,000	64,500,000	1,540,000	61,645,000	—	—
Energy Park	Financing or Constructing Facilities	2005	2035	202,900,000	202,900,000	1,375,000	50,150,000	—	—
Golf Course (2003B)	Financing or Constructing Facilities	2003	2023	8,240,000	8,240,000	340,000	6,310,000	—	—
Public Facility (2003A)	Financing or Constructing Facilities	2004	2025	18,275,000	18,275,000	660,000	14,560,000	—	—
Water Utility	Financing or Constructing Facilities	2007	2028	53,695,000	53,695,000	1,720,000	50,325,000	—	—
Roseville Natural Gas Financing Authority									
Revenue Bonds									
Roseville Energy Park	Financing or Constructing Facilities	2007	2028	209,350,000	209,350,000	6,650,000	196,055,000	—	—
Ross Valley Fire Service									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ross Valley Fire Service — (continued)									
Other Long-Term Indebtedness									
Purchase Fire Engine	Fire Protection	2004	2010	\$ 393,256	\$ 393,256	\$ 72,514	\$ —	\$ —	\$ —
Purchase of Fire Engine	Fire Protection	2010	2015	398,092	398,092	—	398,092	—	—
Purchase of Vehicles	Fire Protection	2008	2011	72,417	72,417	53,453	—	—	—
Rossmoor Community Services District									
Other Long-Term Indebtedness									
Public Improvement Financing	Recreation and Park	1998	2017	940,000	940,000	50,000	525,000	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	170,000	3,120,000	—	—
Rossmoor Community Services District Public Improvements Financing									
Certificates of Participation									
Public Improvement Financing	Financing or Constructing Facilities	1998	2017	940,000	940,000	50,000	525,000	—	—
Rowland Area County Water District									
Certificates of Participation									
Finance Capital Improvement	Water Enterprise	2008	2040	20,545,000	20,545,000	265,000	20,280,000	—	—
Rubidoux Community Services District									
Certificates of Participation									
1995 Refunding Issue	Water Enterprise	1998	2024	10,261,357	10,261,357	325,402	7,388,716	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	1,840,869	—
Running Springs Water District									
Revenue Bonds									
Safe Drinking Water	Water Enterprise	2002	2014	1,042,337	1,042,337	103,714	398,467	—	—
Other Long-Term Indebtedness									
Ambulance purchase	Ambulance Service	2008	2012	65,000	65,000	20,669	44,331	—	—
Improvements to Waste Disposal	Waste Disposal Enterprise	2001	2017	2,000,000	2,000,000	130,630	1,108,165	—	—
Vehicles	Ambulance Service	2006	2009	240,000	240,000	83,740	—	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	50,000	1,080,000	—	—
Rural Fire Protection District									
Other Long-Term Indebtedness									
Building Construction	Fire Protection	2008	2018	3,000,000	3,000,000	100,912	2,802,426	—	—
Radio Equipment	Fire Protection	2001	2010	290,229	290,229	28,160	79,967	—	—
Rural North Vacaville Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	9,772,724	—
Russian River County Sanitation District (Sonoma)									
Russian River Sanitation District									
Revenue Bonds									
Treatment Plant	Waste Disposal Enterprise	1981	2020	2,000,000	2,000,000	70,000	925,000	—	—
General Obligation Bonds									
Wastewater Treatment Facility	Waste Disposal Enterprise	1979	2018	2,900,000	2,900,000	110,000	1,110,000	—	—
Other Long-Term Indebtedness									
Treatment Facility Improvement	Waste Disposal Enterprise	2004	2024	4,086,971	3,800,969	164,333	3,020,490	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Russian River County Water District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —		\$ 1,145,988	\$ —	\$ —
1915 Act Bonds	Water Enterprise	—	—	—	—	80,700	3,103,500	—	—
Russian River Fire Protection District									
Other Long-Term Indebtedness									
Purchase Engine	Fire Protection	2005	2010	100,000	100,000	21,419	—	—	—
Rehabilitate Fire Station	Fire Protection	1995	2014	133,950	133,950	—	133,950	—	—
CDBG									
Remodel Fire Station	Fire Protection	1995	2012	383,950	383,950	11,956	87,781	—	—
Ruth Lake Community Services District									
Other Long-Term Indebtedness									
Purchase of Rental Boats	Recreation and Park	2006	2011	49,491	49,491	10,980	7,843	—	—
Sacramento Area Flood Control Agency									
Revenue Bonds									
Levee	Flood Control and Water Conservation	2008	2038	84,965,000	84,965,000	1,390,000	83,575,000	—	—
Levee Maintenance	Flood Control and Water Conservation	1996	2025	5,500,000	5,500,000	150,000	4,015,000	—	—
Levee Maintenance	Flood Control and Water Conservation	2007	2037	87,130,000	87,130,000	1,400,000	84,465,000	—	—
Other Long-Term Indebtedness									
Preservation of Vernal Pool	Flood Control and Water Conservation	2001	2011	1,200,000	1,200,000	240,668	—	—	—
Sacramento Area Sewer District									
Revenue Bonds									
Refunding and Construction	Waste Disposal Enterprise	2005	2035	165,620,000	165,620,000	3,165,000	148,660,000	—	—
Sacramento City Financing Authority									
Revenue Bonds									
911 Call Center	Financing or Constructing Facilities	2003	2024	68,470,000	68,470,000	1,155,000	26,500,000	—	—
Building and Land Purchase	Financing or Constructing Facilities	2006	2037	31,255,000	31,255,000	525,000	29,740,000	—	—
Cal EPA Office Construction	Financing or Constructing Facilities	1998	2017	196,615,000	196,615,000	7,325,000	134,670,000	—	—
City Hall and Redevelopment	Financing or Constructing Facilities	2002	2032	160,475,000	160,475,000	6,220,000	36,930,000	—	—
Office Building Construction	Financing or Constructing Facilities	1997	2032	73,725,000	73,725,000	1,215,000	68,655,000	—	—
Office Building Construction	Financing or Constructing Facilities	1993	2023	225,905,000	225,905,000	8,469,999	128,390,003	—	—
Refund existing bonds	Financing or Constructing Facilities	2006	2030	173,925,000	173,925,000	780,000	172,774,999	—	—
Refund Public Facilities Bonds	Financing or Constructing Facilities	2002	2012	46,265,000	46,265,000	4,775,000	15,755,000	—	—
Refunding Revenue Bonds	Financing or Constructing Facilities	2006	2034	186,950,000	186,950,000	2,910,000	179,235,000	—	—
Various Public Facilities	Financing or Constructing Facilities	2006	2037	151,135,000	151,135,000	3,455,000	141,185,000	—	—
Special Assessment Act									
1911 Act Bonds	Financing or Constructing Facilities	—	—	—	—	1,046,851	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sacramento City Financing Authority — (continued)									
1915 Act Bonds	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 120,000	\$ 650,000	\$ —	\$ —
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	1,180,000	38,235,000	—	—
Sacramento Cogeneration Authority									
Revenue Bonds									
Construction	Electric Enterprise	1998	2021	86,135,000	86,135,000	67,840,000	—	—	—
Refunding 2009 Bonds	Electric Enterprise	2009	2021	57,530,000	57,530,000	—	57,530,000	—	—
Sacramento County Public Facilities Corporation									
Certificates of Participation									
Equipment	Financing or Constructing Facilities	1990	2020	105,750,000	105,750,000	67,055,000	—	—	—
Structure of Improvements	Financing or Constructing Facilities	2010	2030	123,950,000	123,950,000	—	123,950,000	—	—
Structures and Improvements	Financing or Constructing Facilities	1999	2018	15,960,000	15,960,000	8,395,000	—	—	—
Structures and Improvements	Financing or Constructing Facilities	1997	2027	88,360,000	88,360,000	2,610,000	76,425,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2015	43,790,000	43,790,000	27,870,000	—	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2034	15,230,000	15,230,000	315,000	13,450,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2034	36,150,000	36,150,000	740,000	32,610,000	—	—
Structures and Improvements	Financing or Constructing Facilities	1997	2019	58,020,000	58,020,000	2,235,000	13,015,000	—	—
Structures, Improvements	Financing or Constructing Facilities	2008	2038	46,260,000	46,260,000	765,000	45,495,000	—	—
Structures, Improvements	Financing or Constructing Facilities	2006	2036	40,860,000	40,860,000	1,455,000	35,340,000	—	—
Sacramento County Public Financing Authority									
Revenue Bonds									
For Redevelopment Projects	Financing or Constructing Facilities	2004	2034	54,920,588	54,920,588	1,110,000	48,595,588	—	—
Loaning the proceeds	Financing or Constructing Facilities	2008	2038	48,545,000	48,545,000	510,000	46,895,000	—	—
Sacramento County Sanitation Districts Financing Authority									
Revenue Bonds									
Financing of New Construction	Financing or Constructing Facilities	2007	2036	443,365,000	443,365,000	—	443,365,000	—	—
Financing of New Construction	Financing or Constructing Facilities	2006	2037	338,960,000	338,960,000	26,740,000	301,270,000	—	—
Financing of New Construction	Financing or Constructing Facilities	2004	2035	470,160,000	470,160,000	2,880,000	6,365,000	—	—
Financing of New Construction	Financing or Constructing Facilities	2005	2023	61,220,000	61,220,000	570,000	59,665,000	—	—
Refunding and Construction	Financing or Constructing Facilities	2000	2027	560,000,000	499,175,000	13,740,000	215,770,000	—	—
Refunding and New Construction	Financing or Constructing Facilities	2001	2027	124,010,000	124,010,000	220,000	123,175,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sacramento County Sanitation Districts Financing Authority — (continued)									
Refunding and New Construction	Financing or Constructing Facilities	2008	2040	\$ 251,305,000	\$ 251,305,000	\$ 405,000	\$ 250,900,000	\$ —	\$ —
Refunding and New Construction	Financing or Constructing Facilities	2005	2026	165,620,000	165,620,000	3,165,000	148,660,000	—	—
Sacramento County Water Agency Revenue Bonds									
Acquisition and Construction	Water Enterprise	2003	2013	50,795,000	50,795,000	1,060,000	2,245,000	—	—
Acquisition and Construction	Water Enterprise	2007	2039	413,420,000	413,420,000	6,230,000	401,230,000	—	—
Other Long-Term Indebtedness									
Acquisition and Construction 1	Water Enterprise	2008	2012	4,932,355	4,932,355	2,201,715	1,346,300	—	—
Compensated Absences	Water Enterprise	2009	2019	1,824,270	1,824,270	1,642,821	181,449	—	—
Construction Retention Escrow	Water Enterprise	2009	2011	10,038,383	10,038,383	160,949	9,877,434	—	—
Estimated Arbitrage Rebates	Water Enterprise	2009	2014	1,329,162	1,329,162	1,329,162	—	—	—
Negative SWAP Liability	Water Enterprise	2009	2019	47,437,218	47,437,218	—	47,437,218	—	—
Other Post Employment Benefits	Water Enterprise	2009	2019	230,066	230,066	103,692	126,374	—	—
Power Transformer-Right to Use	Water Enterprise	2010	2014	1,903,815	1,903,815	87,195	1,816,620	—	—
Water Capacity Rights	Water Enterprise	2009	2019	9,569,887	9,569,887	876,203	7,026,765	—	—
Water Rights	Water Enterprise	2007	2037	4,000,000	4,000,000	—	4,000,000	—	—
Sacramento Metropolitan Air Quality Management District Certificates of Participation									
Purchase 12th Street Property	Air Pollution Control	2002	2026	5,835,000	5,835,000	175,000	4,445,000	—	—
Sacramento Metropolitan Fire District Other Long-Term Indebtedness									
Pension Funding Bonds	Fire Protection	2004	2025	20,200,000	20,200,000	—	20,200,000	—	—
Pension Funding Bonds	Fire Protection	2004	2025	37,930,000	37,930,000	1,035,000	33,545,000	—	—
Pension Funding Bonds	Fire Protection	2004	2034	25,000,000	25,000,000	—	15,988,838	—	—
Sacramento Municipal Utility District Revenue Bonds									
Purchase Generation Plant	Electric Enterprise	2006	2030	300,375,000	300,375,000	7,935,000	277,540,000	—	—
Purchase Of Prepaid Gas	Electric Enterprise	2007	2027	757,055,000	757,055,000	283,925,000	454,465,000	—	—
Refunding	Electric Enterprise	2008	2028	77,850,000	77,850,000	—	77,850,000	—	—
Refunding	Electric Enterprise	2002	2028	137,830,000	137,830,000	8,930,000	69,385,000	—	—
Refunding	Electric Enterprise	2008	2028	120,000,000	120,000,000	—	120,000,000	—	—
Refunding	Electric Enterprise	1998	2021	187,260,000	187,260,000	123,065,000	—	—	—
Refunding	Electric Enterprise	1985	2010	491,495,000	491,495,000	14,575,000	10,000,000	—	—
Refunding Bond	Electric Enterprise	2005	2022	122,960,000	122,960,000	5,990,000	104,675,000	—	—
Refunding Bonds	Electric Enterprise	2009	2021	57,530,000	57,530,000	—	57,530,000	—	—
Refunding Bonds	Electric Enterprise	2009	2020	48,920,000	48,920,000	—	48,920,000	—	—
Refunding/Reimb Cap Exp	Electric Enterprise	2008	2028	521,730,000	521,730,000	—	521,730,000	—	—
Refunding/Reimb Cap Exp	Electric Enterprise	2001	2028	288,160,000	288,160,000	16,155,000	266,070,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1997	2024	374,490,000	374,490,000	—	131,030,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sacramento Municipal Utility District — (continued)									
Refunding/Reimburse Cap Exp	Electric Enterprise	1993	2022	\$ 901,885,000	\$ 901,885,000	\$ —	\$ 27,495,000	\$ —	\$ —
Refunding/Reimburse Cap Exp	Electric Enterprise	1992	2022	678,055,000	678,055,000	18,395,000	—	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	2003	2033	812,445,000	812,445,000	22,355,000	603,125,000	—	—
Refunding; refinance cap exp	Electric Enterprise	2004	2030	130,950,000	130,950,000	—	129,810,000	—	—
Reimburse Capital Expenditures	Electric Enterprise	2009	2036	200,000,000	200,000,000	—	200,000,000	—	—
Sacramento Municipal Utility District Financing Authority									
Revenue Bonds									
Purchase Project	Electric Enterprise	2006	2030	300,375,000	300,375,000	7,935,000	277,540,000	—	—
Sacramento Power Authority									
Revenue Bonds									
Refunding of Bonds	Electric Enterprise	2005	2022	122,960,000	122,960,000	5,990,000	104,675,000	—	—
Sacramento Regional County Sanitary (Sacramento)									
Revenue Bonds									
New Construction	Waste Disposal Enterprise	2008	2040	251,305,000	251,305,000	405,000	250,900,000	—	—
New Construction	Waste Disposal Enterprise	2006	2037	338,960,000	338,960,000	26,740,000	301,270,000	—	—
New Construction - Series A	Waste Disposal Enterprise	2004	2035	470,160,000	456,865,000	2,880,000	6,365,000	—	—
New Construction and refunding	Waste Disposal Enterprise	2007	2036	443,365,000	443,365,000	—	443,365,000	—	—
Refunding	Waste Disposal Enterprise	2001	2027	124,010,000	124,010,000	220,000	123,175,000	—	—
Refunding	Waste Disposal Enterprise	2005	2024	61,220,000	61,220,000	570,000	59,665,000	—	—
Refunding and New Construction	Waste Disposal Enterprise	2000	2027	560,000,000	499,175,000	13,740,000	215,770,000	—	—
Sacramento Regional Transit System									
Certificates of Participation									
Transit	Transit Enterprise	2003	2015	18,000,000	18,000,000	1,605,000	9,200,000	—	—
Other Long-Term Indebtedness									
Transit	Transit Enterprise	2006	—	207,594,408	207,594,408	52,081,022	100,681,155	—	—
Sacramento River Westside Levee District (Colusa)									
Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	150,000	—	—	—
Sacramento Suburban Water District									
Certificates of Participation									
Cost of Certain Water System	Water Enterprise	2004	2034	41,275,000	41,275,000	41,275,000	—	—	—
Refinance	Water Enterprise	2005	2011	7,850,000	7,850,000	1,465,000	1,645,000	—	—
1996,1997,2001COPs									
Refinance 2004 COPs	Water Enterprise	2009	2034	42,000,000	42,000,000	—	42,000,000	—	—
Refinance 2005A COPs	Water Enterprise	2008	2028	75,075,000	75,075,000	37,590,000	35,860,000	—	—
Refinance part of 2008A COPs	Water Enterprise	2009	2028	36,155,000	36,155,000	860,000	35,295,000	—	—
Sacramento-Yolo Port District									
Revenue Bonds									
Defeasance	Harbor and Port Enterprise	2001	2011	13,165,000	13,165,000	919,424	6,105,000	—	—
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Sacramento-Yolo Port District — (continued)									
Capital Acquisitions	Harbor and Port Enterprise	2001	2031	\$ 5,122,399	\$ 5,122,399	\$ 110,658	\$ 3,222,182	\$ —	\$ —
Capital Acquisitions	Harbor and Port Enterprise	2003	2014	765,150	765,150	86,284	291,678	—	—
Salinas Fire Protection District									
Other Long-Term Indebtedness									
Building Toro Admin Office	Fire Protection	2007	2021	1,300,000	1,300,000	68,021	1,075,791	—	—
Salinas Valley Memorial Hospital District									
Other Long-Term Indebtedness									
Fund Subsidiary Acquisition	Hospital Enterprise	2003	2010	5,000,000	5,000,000	2,679,632	—	—	—
Purchase Equipment	Hospital Enterprise	2009	2013	2,500,000	2,500,000	511,306	1,685,739	—	—
Purchase Property	Hospital Enterprise	2002	2012	7,500,000	7,500,000	639,348	1,567,970	—	—
refinance existing loan	Hospital Enterprise	2010	2013	2,575,132	2,575,132	269,858	2,305,274	—	—
Salinas Valley Solid Waste Authority									
Revenue Bonds									
Capital Improvement Project	Waste Disposal Enterprise	2002	2032	39,845,000	39,845,000	291,791	34,718,209	—	—
Other Long-Term Indebtedness									
Sanitary Landfill	Waste Disposal Enterprise	2002	2028	3,615,785	3,470,438	101,030	3,514,755	—	—
Salton Community Services District									
Certificates of Participation									
Replace Sewer Collection Lines	Waste Disposal Enterprise	2003	2023	703,000	657,822	30,000	499,353	—	—
Replace Sewer Collection Lines	Waste Disposal Enterprise	2003	2023	500,000	492,596	20,000	385,000	—	—
San Andreas Sanitary District (Calaveras)									
Certificates of Participation									
Treated Effluent pipeline proj	Waste Disposal Enterprise	2006	2027	900,000	372,900	—	891,300	—	—
Other Long-Term Indebtedness									
Waste Water Treatment Plant	Waste Disposal Enterprise	2008	2027	10,000,000	8,543,976	—	8,543,976	—	—
San Ardo Water District									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	4,500	—
San Benito Health Care District									
Revenue Bonds									
Building Improvements	Hospital Enterprise	2003	2033	5,500,000	5,500,000	105,000	5,005,000	—	—
Building Improvements	Hospital Enterprise	1998	2028	17,865,000	17,865,000	555,000	13,105,000	—	—
General Obligation Bonds									
Buildings and Improvements	Hospital Enterprise	2005	2035	31,000,000	31,000,000	155,000	30,620,000	—	—
Other Long-Term Indebtedness									
Equipment Purchase	Hospital Enterprise	2007	2012	2,000,000	2,000,000	383,748	955,331	—	—
Purchase of Building and Equip	Hospital Enterprise	2008	2013	1,225,861	1,225,861	111,398	1,057,203	—	—
Purchase of Equipment	Hospital Enterprise	2009	2016	1,200,000	1,200,000	74,150	1,125,850	—	—
Skilled Nursing Facility	Hospital Enterprise	2003	2017	1,400,000	1,400,000	89,947	809,038	—	—
San Bernardino County Financing Authority									
Revenue Bonds									
Courthouse Construction	Financing or Constructing Facilities	2007	2037	18,370,000	18,370,000	295,000	17,795,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Bernardino County Financing Authority — (continued) Purchase Pension Bond	Financing or Constructing Facilities	1995	2022	\$ 899,715,000	\$ 899,715,000	\$ 34,755,000	\$ 684,960,000	\$ —	\$ —
San Bernardino County Flood Control District United States	Flood Control and Water Conservation	—	—	—	—	—	—	119,296,842	—
San Bernardino International Airport Authority Other Long-Term Indebtedness Airport Improvements	Airport Enterprise	2005	2015	2,600,000	2,600,000	50,000	2,350,000	—	—
San Bernardino International Airport Authority Other Long-Term Indebtedness Airport Improvements	Airport Enterprise	2004	2014	2,600,000	2,600,000	50,000	2,350,000	—	—
San Bernardino Joint Powers Authority Revenue Bonds Financing of State Building	Financing or Constructing Facilities	1995	2020	63,755,000	63,755,000	2,585,000	39,770,000	—	—
San Bernardino Mountains Community Hospital District Certificates of Participation Refund 1991, Improvements	Hospital Enterprise	2007	2037	9,015,000	9,015,000	140,000	8,615,000	—	—
San Bernardino Mountains Community Hospital District Other Long-Term Indebtedness Purchase Equipment	Hospital Enterprise	2005	2010	329,043	329,043	73,038	—	—	—
San Bernardino Public Safety Authority Certificates of Participation Refund 1992 COP	Financing or Constructing Facilities	1998	2017	36,230,000	36,230,000	2,240,000	19,670,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation City Water System Improvements	Financing or Constructing Facilities	2004	2032	27,410,000	27,410,000	570,000	23,840,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation Construction Of Facilities	Financing or Constructing Facilities	2002	2032	15,930,000	15,930,000	365,000	13,670,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation Construction of Facilities	Financing or Constructing Facilities	2001	2031	16,345,000	16,345,000	380,000	13,740,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation Finance Public Park Improvmnts	Financing or Constructing Facilities	2007	2037	11,420,000	11,420,000	435,000	10,165,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation Refunding of Prior Debt	Financing or Constructing Facilities	2001	2017	2,925,000	2,925,000	190,000	1,580,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation Refunding Of Prior Debt	Financing or Constructing Facilities	2002	2018	19,765,000	19,765,000	1,320,000	11,345,000	—	—
San Buenaventura Public Facilities Financing Authority Certificates of Participation Water Reclamation Improvements	Financing or Constructing Facilities	2004	2034	25,075,000	25,075,000	695,000	21,765,000	—	—
San Diego Convention Center Corporation, Inc. Other Long-Term Indebtedness 5th Avenue Landing	Governmental Services	2010	2015	12,500,000	12,500,000	—	12,500,000	—	—
San Diego Convention Center Corporation, Inc. Other Long-Term Indebtedness Governmental Services	Governmental Services	1999	2011	10,000,000	10,000,000	1,000,000	500,000	—	—
San Diego Convention Center Corporation, Inc. Other Long-Term Indebtedness HVAC System Chiller Install	Governmental Services	2005	2011	3,942,189	3,942,189	863,313	531,063	—	—
San Diego County Capital Asset Leasing Corporation Certificates of Participation 1993 MR-Refunding	Financing or Constructing Facilities	1993	2012	203,400,000	203,400,000	7,000,000	14,800,000	—	—
San Diego County Capital Asset Leasing Corporation Certificates of Participation 1997 Central Jail	Financing or Constructing Facilities	1997	2025	80,675,000	80,675,000	58,135,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Diego County Capital Asset Leasing Corporation — (continued)									
1998 Downtown Refunding	Financing or Constructing Facilities	1999	2023	\$ 73,115,000	\$ 73,115,000	\$ 42,270,000	\$ —	\$ —	\$ —
1999 East Mesa Refunding	Financing or Constructing Facilities	1999	2009	15,010,000	15,010,000	1,815,000	—	—	—
2002 Motorola Refunding	Financing or Constructing Facilities	2002	2011	26,060,000	26,060,000	3,175,000	3,320,000	—	—
2005 Edgemore	Financing or Constructing Facilities	2005	2030	112,395,000	112,395,000	4,565,000	92,410,000	—	—
2005 North and East Refunding	Financing or Constructing Facilities	2005	2020	28,210,000	28,210,000	1,710,000	21,695,000	—	—
2006 Edgmr Completion	Financing or Constructing Facilities	2006	2030	42,390,000	42,390,000	1,275,000	41,115,000	—	—
2009 JF Refunding of 97 CJ	Financing or Constructing Facilities	2009	2026	48,300,000	48,300,000	—	48,300,000	—	—
2009 JF Refunding of 98 DCH	Financing or Constructing Facilities	2009	2023	32,640,000	32,640,000	—	32,640,000	—	—
IT Acquisition/Installment	Financing or Constructing Facilities	2000	2010	51,620,000	51,620,000	6,370,000	—	—	—
San Diego County Regional Airport Authority									
Revenue Bonds									
Refunding of 1995 Bonds	Airport Enterprise	2005	2021	52,755,000	52,755,000	2,950,000	44,330,000	—	—
Other Long-Term Indebtedness									
Capital Improvement	Airport Enterprise	2007	2027	250,000,000	164,430,000	—	164,430,000	—	—
San Diego County Water Authority									
Revenue Bonds									
Construction	Water Enterprise	2010	2027	98,495,000	98,495,000	—	98,495,000	—	—
Construction	Water Enterprise	2010	2049	526,135,000	526,135,000	—	526,135,000	—	—
Certificates of Participation									
Construction	Water Enterprise	2004	2034	425,000,000	425,000,000	—	425,000,000	—	—
Construction	Water Enterprise	2005	2022	107,455,000	107,455,000	—	107,455,000	—	—
Construction, Partial Refunding	Water Enterprise	2008	2038	558,015,000	558,015,000	—	558,015,000	—	—
Dam Construction	Water Enterprise	2002	2032	300,000,000	300,000,000	6,365,000	243,370,000	—	—
Pipeline and Dam Construction	Water Enterprise	1998	2028	180,000,000	180,000,000	51,005,000	11,685,000	—	—
Pipeline Construction 1997	Water Enterprise	1997	2012	162,315,000	162,315,000	—	23,610,000	—	—
Other Long-Term Indebtedness									
Capital Improvement	Water Enterprise	2006	2011	175,000,000	175,000,000	—	175,000,000	—	—
Capital Projects	Water Enterprise	2006	2011	175,000,000	175,000,000	—	175,000,000	—	—
Pipeline Construction 1995	Water Enterprise	1995	2013	110,000,000	110,000,000	—	110,000,000	—	—
San Diego Data Processing Corporation, Inc.									
Other Long-Term Indebtedness									
Cash Flow requirements	Governmental Services	1992	2003	8,500,000	7,500,000	—	—	—	—
San Diego Facilities and Equipment Leasing Corporation									
Certificates of Participation									
Park Renovation	Financing or Constructing Facilities	1997	2011	33,430,000	33,430,000	3,250,000	3,435,000	—	—
Park Renovation Refunding 1A	Financing or Constructing Facilities	1997	2022	11,720,000	11,720,000	8,050,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Diego Facilities and Equipment Leasing Corporation — (continued)									
Refunding 1993 COP	Financing or Constructing Facilities	2003	2024	\$ 17,425,000	\$ 17,425,000	\$ 460,000	\$ 8,195,000	\$ —	\$ —
Other Long-Term Indebtedness									
Water Contracts Payable	Financing or Constructing Facilities	1999	2029	385,000,000	385,000,000	141,320,000	—	—	—
San Diego Regional Building Authority Revenue Bonds									
2009 County Operations Center	Financing or Constructing Facilities	2009	2036	136,885,000	136,885,000	—	136,885,000	—	—
Refinance Debt on Fire Station	Financing or Constructing Facilities	2003	2020	10,005,000	10,005,000	545,000	7,020,000	—	—
Certificates of Participation									
Refinance Debt of MTS Tower	Financing or Constructing Facilities	2002	2019	36,960,000	36,960,000	1,790,000	24,075,000	—	—
San Diego Transit Corporation									
Other Long-Term Indebtedness									
Pension Obligation	Transit Enterprise	2005	2034	77,490,000	77,490,000	—	61,150,000	—	—
San Diego Unified Port District Revenue Bonds									
Finance capital projects	Harbor and Port Enterprise	2004	2030	49,530,000	49,530,000	1,305,000	43,460,000	—	—
Other Long-Term Indebtedness									
Transfer of Airport to SDCRAA	Harbor and Port Enterprise	2003	2030	53,329,000	53,329,000	1,527,582	46,223,265	—	—
San Dieguito Water District Revenue Bonds									
Filtration Plant Expansion	Water Enterprise	2007	2024	7,705,000	7,705,000	335,000	7,010,000	—	—
Water Utility	Water Enterprise	2004	2023	13,845,000	13,845,000	560,000	10,535,000	—	—
San Elijo Joint Powers Authority Revenue Bonds									
Refinance 1993 Bonds	Waste Disposal Enterprise	2003	2020	18,640,000	18,640,000	965,000	12,365,000	—	—
Other Long-Term Indebtedness									
construct energy saving improv	Waste Disposal Enterprise	2009	2021	1,193,500	1,193,500	56,399	1,137,101	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,941,274	—
San Francisco Bay Area Rapid Transit District Revenue Bonds									
1985 Sales Tax Revenue Bond	Transit Enterprise	1990	2011	158,478,430	158,478,430	—	28,775,000	—	—
Defeased portion of 1998 Bonds	Transit Enterprise	2010	2028	129,595,000	129,595,000	—	129,595,000	—	—
Defeased portion of 2001 Rev Bonds	Transit Enterprise	2006	2036	108,110,000	108,110,000	195,000	107,545,000	—	—
Finance West Dublin Station	Transit Enterprise	2006	2036	64,915,000	64,915,000	—	64,915,000	—	—
Refund 1995, 1998, 1999 & 2001 STR Bonds	Transit Enterprise	2005	2034	352,095,000	352,095,000	14,965,000	296,530,000	—	—
Rehabilitation Revenue Bond	Transit Enterprise	2001	2036	168,650,000	168,650,000	—	43,765,000	—	—
Systems Improvements	Transit Enterprise	1998	2028	348,510,000	348,510,000	150,030,000	1,625,000	—	—
General Obligation Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Francisco Bay Area Rapid Transit District — (continued)									
Finance Earthquake Safety Improvement	Transit Enterprise	2007	2038	\$ 400,000,000	\$ 400,000,000	\$ 20,490,000	\$ 379,510,000	\$ —	\$ —
Finance Earthquake Safety Improvements	Transit Enterprise	2005	2036	100,000,000	100,000,000	870,000	40,490,000	—	—
Other Long-Term Indebtedness									
Construction Loan #1 -SFO Extension Project	Transit Enterprise	1999	—	16,500,000	16,500,000	—	16,500,000	—	—
Construction Loan #2-SFO Extension Project 1	Transit Enterprise	1999	2012	60,000,000	43,895,000	8,000,000	29,000,000	—	—
Construction Loan -Samtrans-SFO Extension Project 2	Transit Enterprise	1999	—	72,000,000	72,000,000	—	72,000,000	—	—
QTE Lease Payment Obligations #1	Transit Enterprise	2002	2018	146,052,628	146,052,628	44,546,711	31,015,097	—	—
QTE Payment Obligations #2	Transit Enterprise	2002	2018	36,904,888	36,904,888	25,070,067	30,339,739	—	—
Sale/Lease - C2 Cars	Transit Enterprise	1995	2011	50,383,000	50,383,000	3,154,421	1,577,211	—	—
SFO Premium Fare Bond	Transit Enterprise	2002	2032	56,715,000	56,715,000	715,000	54,240,000	—	—
San Gabriel Basin Water Quality Authority State Of California									
	Water Enterprise	—	—	—	—	—	—	5,208,046	—
San Gabriel County Water District Certificates of Participation Construction									
	Water Enterprise	1999	2016	7,575,000	7,575,000	444,375	3,792,893	—	—
San Geronio Memorial Healthcare District Revenue Bonds									
Renovation and Equipment	Hospital Enterprise	1998	2020	9,950,000	9,950,000	400,000	6,070,000	—	—
General Obligation Bonds									
Renovation and Equipment	Hospital Enterprise	2009	2039	58,216,589	58,216,589	—	58,216,589	—	—
Renovation and Equipment	Hospital Enterprise	1998	2010	9,950,000	9,950,000	6,470,000	—	—	—
Renovation and Equipment	Hospital Enterprise	2006	2038	50,000,000	50,000,000	—	50,000,000	—	—
San Joaquin Area Flood Control Agency Special Assessment Act 1915 Act Bonds									
	Flood Control and Water Conservation	—	—	—	—	2,730,000	16,200,000	—	—
San Joaquin County Mosquito and Vector Control Other Long-Term Indebtedness Environmental Remediation									
	Pest Control	1995	2011	500,000	500,000	—	500,000	—	—
San Joaquin County Public Facilities Financing Corporation Certificates of Participation									
County Administration Building	Financing or Constructing Facilities	2007	2037	114,635,000	114,635,000	—	114,635,000	—	—
Hospital Replacement	Financing or Constructing Facilities	1999	2020	108,420,000	108,420,000	4,555,000	66,000,000	—	—
Refund COPs	Financing or Constructing Facilities	1993	2019	110,740,000	110,740,000	2,075,000	9,865,000	—	—
Solid Waste System Facilities	Financing or Constructing Facilities	2003	2022	36,830,000	36,830,000	3,155,000	22,165,000	—	—
Waste Water Conveyance Project	Waste Disposal Enterprise	2008	2037	8,450,000	8,450,000	125,000	8,325,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Joaquin County Schools Workers Compensation Insurance Group									
Other Long-Term Indebtedness Excess Insurance Payable	Self Insurance	2004	2019	\$ 2,501,912	\$ 2,501,912	\$ 143,656	\$ 2,074,059	\$ —	\$ —
San Joaquin Valley Unified Air Pollution Control District									
Other Long-Term Indebtedness Teleconference System	Air Pollution Control	2008	2013	1,652,183	1,652,183	314,814	1,037,794	—	—
San Jose Financing Authority									
Revenue Bonds									
Central Service Yard	Financing or Constructing Facilities	2004	2023	22,262,500	22,262,500	935,000	17,465,000	—	—
Community Center COP Refund	Financing or Constructing Facilities	2001	2010	18,610,000	18,610,000	4,040,000	—	—	—
Construction and Improvements	Financing or Constructing Facilities	1993	2012	51,539,854	51,539,854	664,000	2,243,000	—	—
Golf Course and Fire Trucks	Financing or Constructing Facilities	1997	2012	16,680,000	16,680,000	395,000	1,165,000	—	—
New City Hall Construction	Financing or Constructing Facilities	2002	2039	412,425,000	412,425,000	160,000	291,820,000	—	—
Refunding	Financing or Constructing Facilities	2007	2030	36,555,000	36,555,000	905,000	33,435,000	—	—
Refunding (Hayes Mansion)	Financing or Constructing Facilities	2008	2034	67,195,000	67,195,000	—	67,195,000	—	—
Refunding (Hayes Mansion)	Financing or Constructing Facilities	2008	2025	47,390,000	47,390,000	1,300,000	45,080,000	—	—
Refunding-Civic Center	Financing or Constructing Facilities	2006	2039	57,440,000	57,440,000	—	57,440,000	—	—
Refunding-Civic Center Garage	Financing or Constructing Facilities	2008	2039	36,580,000	36,580,000	695,000	35,280,000	—	—
Refunding-Civic Center Project	Financing or Constructing Facilities	2008	2039	60,310,000	60,310,000	—	56,920,000	—	—
Refunding-Ice Centre	Financing or Constructing Facilities	2008	2025	28,070,000	28,070,000	1,060,000	26,025,000	—	—
Series 2008C (Hayes Mansion)	Financing or Constructing Facilities	2008	2027	10,915,000	10,915,000	—	10,915,000	—	—
San Jose-Santa Clara Clean Water Financing Authority									
Revenue Bonds									
Plant Improvements 2005A	Financing or Constructing Facilities	2005	2016	54,020,000	54,020,000	4,640,000	36,625,000	—	—
Refunding-Series 2009A	Financing or Constructing Facilities	2009	2020	21,420,000	21,420,000	—	21,420,000	—	—
San Juan Basin Authority									
Revenue Bonds									
Ground Recovery Project	Water Enterprise	2002	2035	31,555,000	31,555,000	850,000	27,540,000	—	—
San Juan Suburban Water District									
Certificates of Participation									
San Juan Project & Advance Ref	Water Enterprise	2009	2039	30,510,000	30,510,000	405,000	30,105,000	—	—
San Juan Project & Advance Ref	Water Enterprise	2003	2033	23,995,000	23,995,000	960,000	17,875,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	173,430	—

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Juan Suburban Water District — (continued) State Of California	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 11,513	\$ —
San Lorenzo Valley County Water Certificates of Participation	Water Enterprise	1998	2019	2,850,000	2,850,000	139,311	1,558,562	—	—
Water System Improvement	Water Enterprise	1998	2019	2,850,000	2,850,000	139,311	1,558,562	—	—
Other Long-Term Indebtedness									
CA Refunding Loan	Water Enterprise	1993	2016	916,482	916,482	62,970	439,686	—	—
CSDL	Water Enterprise	1997	2013	250,000	250,000	20,000	75,000	—	—
Fellon Purchase Loan	Water Enterprise	2009	2034	2,832,215	2,832,215	120,788	2,652,450	—	—
Absorbed									
Purchase of Building	Water Enterprise	2006	2021	1,500,000	1,500,000	83,482	1,151,839	—	—
Purchase of Land	Water Enterprise	2006	2021	1,750,000	1,750,000	46,810	1,444,271	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	80,000	565,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,946,876	—
San Lucas County Water District United States	Water Enterprise	—	—	—	—	—	—	78,148	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	16,436	—
San Luis Obispo County Flood Control and Water Conservation District									
Flood Control General Revenue Bonds									
Construct Water Dist. System	Water Enterprise	2007	2041	196,410,000	196,410,000	—	196,410,000	—	—
General Obligation Bonds									
Retrofit Lopez Dam	Water Enterprise	2000	2031	13,200,000	13,200,000	295,000	11,155,000	—	—
Certificates of Participation									
Retrofit Lopez Dam	Water Enterprise	2000	2030	15,705,000	15,705,000	350,000	13,280,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	26,189,521	—
San Luis Obispo Regional Transit Authority Other Long-Term Indebtedness									
building improvements	Transit Enterprise	2007	2024	4,725,000	3,680,569	—	—	—	—
San Luis Water District Certificates of Participation									
Refinance and Construction	Water Enterprise	1996	2016	8,000,000	8,000,000	195,000	1,050,000	—	—
Other Long-Term Indebtedness									
Refunding Bonds	Water Enterprise	2004	2014	2,985,000	2,985,000	360,000	1,295,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,515,330	—
San Mateo County Harbor District State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	10,972,398	—
San Mateo County Joint Powers Financing Authority Revenue Bonds									
2001 Capital Projects	Financing or Constructing Facilities	2001	2031	32,890,000	32,890,000	1,610,000	22,615,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Mateo County Joint Powers Financing Authority — (continued)									
Facilities and Equipment 1993	Financing or Constructing Facilities	1993	2021	\$ 68,962,715	\$ 68,962,715	\$ 2,560,000	\$ 46,730,000	\$ —	\$ —
Facilities and Equipment 1997	Financing or Constructing Facilities	1997	2032	63,205,000	63,205,000	37,160,000	10,850,000	—	—
Health Center	Financing or Constructing Facilities	1999	2029	113,140,000	113,140,000	93,460,000	12,815,000	—	—
North County Satellite Clinics	Financing or Constructing Facilities	1993	2026	4,768,300	4,768,300	—	5,363,275	—	—
Refund 2003 Lease Revenue Bond	Financing or Constructing Facilities	2008	2037	141,080,000	141,080,000	2,590,000	138,490,000	—	—
Refund Partial 1997 & 1999 LRB	Financing or Constructing Facilities	2008	2026	115,505,000	115,505,000	—	115,505,000	—	—
Certificates of Participation									
Colma Creek Flood Control	Financing or Constructing Facilities	1997	2032	15,780,000	15,780,000	295,000	13,125,000	—	—
Colma Creek Flood Control 2004	Financing or Constructing Facilities	2004	2040	10,380,000	10,380,000	35,000	10,240,000	—	—
San Mateo County Mosquito Abatement District									
Certificates of Participation Construct New Building	Pest Control	2001	2006	2,275,000	2,275,000	265,000	275,000	—	—
San Mateo County Transit District									
Revenue Bonds									
Defeas Old Bonds	Transit Enterprise	2005	2034	218,990,000	218,990,000	—	218,990,000	—	—
Defeas Old Bonds	Transit Enterprise	2009	2019	19,040,000	19,040,000	1,590,000	17,450,000	—	—
Reimburse Expenditures	Transit Enterprise	1993	2020	150,555,000	150,555,000	6,410,000	85,465,000	—	—
San Miguel Community Services District									
United States									
	Water Enterprise	—	—	—	—	—	—	1,237,966	—
State Of California	Water Enterprise	—	—	—	—	—	—	589,931	—
San Miguel Consolidated Fire Protection District									
Revenue Bonds									
Refunding Lease Revenue Bonds	Fire Protection	2003	2020	10,005,000	10,005,000	577,462	7,020,000	—	—
San Rafael County Sanitation District (Marin)									
Certificates of Participation									
Sewage Collection Facilities	Waste Disposal Enterprise	2001	2011	4,710,000	4,710,000	402,032	1,349,701	—	—
San Ramon Public Financing Authority									
Revenue Bonds									
Advanced Refunding	Financing or Constructing Facilities	2004	2024	8,105,000	8,105,000	340,000	6,395,000	—	—
Defeas Portion of 1994 Issue	Financing or Constructing Facilities	1998	2028	26,920,000	26,920,000	705,000	21,115,000	—	—
Projects and programs	Financing or Constructing Facilities	2006	2038	13,599,000	13,599,000	405,000	12,807,000	—	—
Projects and programs	Financing or Constructing Facilities	2006	2038	9,066,000	9,066,000	270,000	8,428,000	—	—
Projects and programs	Financing or Constructing Facilities	2006	2038	31,866,570	31,866,570	—	31,866,570	—	—
Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Ramon Public Financing Authority — (continued)									
Refund COP 8	Financing or Constructing Facilities	1996	2024	\$ 7,555,000	\$ 7,555,000	\$ 225,000	\$ 5,155,000	\$ —	\$ —
Refunding of COP #6	Financing or Constructing Facilities	2001	2016	13,970,000	13,970,000	630,000	9,070,000	—	—
Refunding of COP #7	Financing or Constructing Facilities	2003	2018	2,580,000	2,580,000	160,000	1,540,000	—	—
San Ramon Valley Fire Protection									
Certificates of Participation									
Land Acquisition/Construction	Fire Protection	2006	2036	9,485,000	9,485,000	175,000	8,975,000	—	—
Refunding 1993 COP Issue	Fire Protection	2003	2020	9,015,000	9,015,000	515,000	6,090,000	—	—
Other Long-Term Indebtedness									
Liability Claims	Fire Protection	2005	2010	20,000	20,000	—	20,000	—	—
Vehicle/Apparatus Acquisition	Fire Protection	2005	2012	4,600,000	4,600,000	673,858	1,427,790	—	—
Vehicle/Apparatus Acquisition	Fire Protection	2004	2011	2,235,000	2,235,000	297,792	626,576	—	—
Workers Compensation Claims	Fire Protection	2005	2010	1,106,190	1,106,190	—	1,334,396	—	—
Sanger Public Financing Authority									
Revenue Bonds									
Refund Outstanding RDA Bonds	Financing or Constructing Facilities	1995	2015	7,040,000	7,040,000	50,000	400,000	—	—
Refunding	Financing or Constructing Facilities	2006	2018	3,950,000	3,950,000	330,000	2,930,000	—	—
Refunding Wastewater Bonds	Financing or Constructing Facilities	2006	2036	20,735,000	20,735,000	180,000	20,465,000	—	—
Sanger-Del Rey Cemetery District									
Other Long-Term Indebtedness									
Expansion of Cemetery	Cemetery	1998	2013	415,576	415,576	38,222	166,252	—	—
Sanitary District No. 1 (Marin)									
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	2008	2028	10,000,000	10,000,000	713,169	8,950,630	—	—
Sanitary District No. 2 (Marin)									
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	40,000	335,000	—	—
Sanitary District No. 5 (Marin)									
Certificates of Participation									
To Finance Sewer Infrastructure	Waste Disposal Enterprise	1997	2021	1,996,000	1,996,000	111,922	742,466	—	—
Santa Ana Financing Authority									
Revenue Bonds									
Police Building	Financing or Constructing Facilities	2004	2015	38,845,000	38,845,000	4,030,000	17,830,000	—	—
RDA 1989 Bond Purchase	Financing or Constructing Facilities	1999	2013	11,485,000	11,485,000	540,000	7,195,000	—	—
RDA Tax Allocation Bond	Financing or Constructing Facilities	1998	2019	92,535,000	92,535,000	4,280,000	57,735,000	—	—
Water System	Financing or Constructing Facilities	2004	2025	20,110,000	20,110,000	810,000	16,250,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Ana Financing Authority — (continued)									
Water System/Police Building	Financing or Constructing Facilities	1994	2024	\$ 129,345,000	\$ 129,345,000	\$ —	\$ 67,100,000	\$ —	\$ —
Certificates of Participation 2003 Refunding COPs	Financing or Constructing Facilities	2003	2016	16,985,000	16,985,000	925,000	7,755,000	—	—
City Hall Annex Construction	Financing or Constructing Facilities	1998	2028	12,450,000	12,450,000	330,000	9,505,000	—	—
Local Street Improvement	Financing or Constructing Facilities	2008	2040	68,010,000	68,010,000	—	68,010,000	—	—
Santa Ana Watershed Project Authority									
Other Long-Term Indebtedness									
Additional Capacity	Waste Disposal Enterprise	1999	2018	4,706,329	4,706,329	210,864	2,212,239	—	—
Additional Capacity	Water Enterprise	1997	2018	8,265,557	8,265,557	416,433	3,779,640	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	21,801,929	—
Santa Barbara County Finance Corporation, Inc.									
Certificates of Participation									
Capital Projects	Financing or Constructing Facilities	2001	2021	31,425,000	31,425,000	1,260,000	24,025,000	—	—
Capital Projects	Financing or Constructing Facilities	2005	2025	18,785,000	18,785,000	840,000	14,725,000	—	—
Finance Capital Projects	Financing or Constructing Facilities	2010	2040	18,640,000	18,640,000	—	18,640,000	—	—
Finance Capital Projects	Financing or Constructing Facilities	2008	2028	23,600,000	23,600,000	330,000	23,130,000	—	—
Refunding of Prior Issuance	Financing or Constructing Facilities	1998	2011	20,930,000	20,930,000	3,940,000	—	—	—
Refunding of Prior Issuance	Financing or Constructing Facilities	2004	2011	21,600,000	21,600,000	2,440,000	2,625,000	—	—
Santa Barbara County Flood Control and Water Conservation District									
Other Long-Term Indebtedness									
Copier Lease	Flood Control and Water Conservation	2006	2012	12,600	12,600	1,658	4,698	—	—
Santa Clara County Financing Authority									
Revenue Bonds									
Crime Lab, VHC, Court-2006l	Financing or Constructing Facilities	2006	2031	149,740,000	149,740,000	4,145,000	141,590,000	—	—
Finance VMC	Financing or Constructing Facilities	1994	2025	258,495,000	258,495,000	6,925,000	67,000,000	—	—
Housing Authority -2004A	Financing or Constructing Facilities	2005	2030	3,550,000	3,550,000	80,000	3,195,000	—	—
Housing Authority-2006	Financing or Constructing Facilities	2007	2039	5,125,000	5,125,000	50,000	5,025,000	—	—
Morgan Hills Court House	Financing or Constructing Facilities	2003	2023	20,025,000	20,025,000	950,000	16,435,000	—	—
Multiple Facilities -2007K	Financing or Constructing Facilities	2007	2037	93,540,000	93,540,000	—	93,540,000	—	—
Refund 1991 COPs	Financing or Constructing Facilities	2000	2017	71,920,000	71,920,000	4,300,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Clara County Financing Authority — (continued)									
Refund 1992	Financing or Constructing Facilities	1998	2017	\$ 77,695,000	\$ 77,695,000	\$ 6,405,000	\$ —	\$ —	\$ —
Refund 1998A & 2000B - 2010N	Financing or Constructing Facilities	2010	2017	50,110,000	50,110,000	—	48,666,260	—	—
Refund 2005F, 2005G - 2008M	Financing or Constructing Facilities	2008	2035	143,105,000	143,105,000	520,000	140,791,274	—	—
Refund Part of 94 and 88	Financing or Constructing Facilities	1997	2022	188,405,000	188,405,000	—	22,585,917	—	—
Refunding part of 1997A	Financing or Constructing Facilities	2008	2023	126,410,000	126,410,000	2,310,000	108,470,508	—	—
Refunding various bonds-2008L	Financing or Constructing Facilities	2008	2036	112,840,000	112,840,000	1,005,000	109,208,901	—	—
Valley Specialty Center-2005E	Financing or Constructing Facilities	2005	2011	11,110,000	11,110,000	3,705,000	3,855,000	—	—
Santa Clara County Open-Space Authority									
Other Long-Term Indebtedness									
Purchase of Land	Recreation and Park	2008	2011	2,000,000	2,000,000	682,769	650,564	—	—
Santa Clara County Vector Control District									
Certificates of Participation									
Acquisition of office building	Pest Control	2006	2027	4,495,000	4,495,000	160,000	3,965,000	—	—
Santa Clara County-El Camino Hospital District Hospital Facilities Authority									
Revenue Bonds									
Construction	Financing or Constructing Facilities	1985	2015	75,000,000	75,000,000	4,300,000	37,700,000	—	—
Santa Clara Valley Transportation Authority									
Revenue Bonds									
Finance Light Rail Extensions	Transit Enterprise	2001	2026	200,000,000	200,000,000	3,485,000	3,455,000	—	—
Improvements	Transit Enterprise	2000	2027	40,000,000	40,000,000	1,225,000	30,275,000	—	—
Improvements	Transit Enterprise	1998	2027	50,000,000	50,000,000	1,485,000	37,120,000	—	—
Refunding 1997 Revenue Bonds	Transit Enterprise	2007	2021	26,275,000	26,275,000	1,750,000	24,525,000	—	—
Refunding 2007 Maturities	Transit Enterprise	2008	2026	168,585,000		1,235,000	166,155,000	—	—
Refunding 2007 Series A Revenue Bonds	Transit Enterprise	2008	2036	120,095,000	120,095,000	—	120,095,000	—	—
Refunding 2008 Series A Revenue Bonds	Transit Enterprise	2008	2036	236,730,000	236,730,000	—	235,875,000	—	—
Santa Clara Valley Water District									
Revenue Bonds									
Finance water system improve	Water Enterprise	2007	2037	131,000,000	131,000,000	2,240,000	128,760,000	—	—
Finance water system improve	Flood Control and Water Conservation	2007	2037	131,000,000	131,000,000	—	—	—	—
Water Treatment Plant Renovati	Water Enterprise	2006	2035	99,835,000	99,835,000	2,320,000	91,440,000	—	—
General Obligation Bonds									
Construct Water Plant 1963	Water Enterprise	1963	2012	42,050,000	42,050,000	480,000	910,000	—	—
Certificates of Participation									
Deceased Prior COP Debt	Flood Control and Water Conservation	2007	2030	78,780,000	78,780,000	2,135,000	72,350,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Clara Valley Water District — (continued)									
Partial Refunded 1994 COPS	Flood Control and Water Conservation	2003	2024	\$ 85,715,000	\$ 85,715,000	\$ 4,610,000	\$ 62,215,000	\$ —	\$ —
Partial Refunded 1994 COPS	Flood Control and Water Conservation	2004	2024	32,965,000	32,965,000	2,300,000	17,875,000	—	—
Other Long-Term Indebtedness									
State Revolving Fund Loan	Water Enterprise	2006	2027	6,350,000	6,349,999	253,988	5,971,262	—	—
Water Storage Rights	Water Enterprise	2003	2035	46,900,000	46,900,000	1,668,682	4,755,250	—	—
Santa Clarita Public Finance Authority									
Revenue Bonds									
Court Deposit Land Acquisition	Financing or Constructing Facilities	2007	2037	13,785,000	13,785,000	255,000	13,075,000	—	—
Certificates of Participation									
Open Space & Parkland	Financing or Constructing Facilities	2008	2028	15,525,000	15,525,000	—	15,525,000	—	—
Refinance 1997 Revenue Bonds	Financing or Constructing Facilities	2005	2021	17,700,000	17,700,000	1,030,000	13,760,000	—	—
Other Long-Term Indebtedness									
Parking Lot Acquisition	Financing or Constructing Facilities	2002	2012	1,200,000	1,200,000	133,977	287,047	—	—
Public Improvements	Financing or Constructing Facilities	2003	2010	2,590,955	2,590,955	442,137	230,745	—	—
Santa Clarita Valley Sanitation District of Los Angeles County									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	43,625,984	43,625,984	1,691,086	34,467,572	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	40,217,844	—
Santa Cruz Consolidated Emergency Communication Center									
Other Long-Term Indebtedness									
Refi 1994 Purch of Com Center	Governmental Services	2003	2023	7,759,275	7,759,275	270,000	3,140,000	—	—
Santa Cruz County Flood Control District									
Other Long-Term Indebtedness									
Flood Control Project	Flood Control and Water Conservation	1995	2012	4,350,000	4,350,000	282,226	1,197,774	—	—
Flood Control Project	Flood Control and Water Conservation	2004	2024	4,976,978	4,976,978	209,399	4,047,374	—	—
Santa Cruz County Sanitation District (Santa Cruz)									
Revenue Bonds									
Refunding 1977 Bonds & 94 COPS	Waste Disposal Enterprise	2005	2019	9,335,000	9,335,000	705,000	6,205,000	—	—
Other Long-Term Indebtedness									
Treatment Plant Loans	Waste Disposal Enterprise	1995	2019	24,374,831	24,374,831	1,251,160	11,356,405	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	60,000	610,000	—	—
Santa Cruz Port District									
Other Long-Term Indebtedness									
Boating and Waterways, Various	Harbor and Port Enterprise	2000	2031	11,603,542	11,603,542	525,886	9,857,825	—	—
Santa Cruz Public Improvement Financing Corporation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Cruz Public Improvement Financing Corporation — (continued)									
Certificates of Participation									
DeLaveaga Golf Course Impr.	Financing or Constructing Facilities	2004	2029	\$ 5,290,000	\$ 5,290,000	\$ 105,000	\$ 3,220,000	\$ —	\$ —
Landfill Construction	Financing or Constructing Facilities	2001	2021	7,500,000	7,500,000	205,000	3,335,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1998	2028	10,035,000	10,035,000	5,945,000	—	—	—
Remodel City Hall	Financing or Constructing Facilities	2001	2031	4,415,000	4,415,000	100,000	3,630,000	—	—
Storm Water, Landfill	Financing or Constructing Facilities	1999	2024	4,345,000	4,345,000	3,330,000	—	—	—
Other Long-Term Indebtedness									
Homeless Center	Financing or Constructing Facilities	2002	2021	765,000	765,000	35,053	511,525	—	—
Santa Fe Irrigation District									
Revenue Bonds Refinancing	Financing or Constructing Facilities	2007	2019	12,980,000	12,980,000	895,000	11,150,000	—	—
Santa Margarita Fire Protection									
Other Long-Term Indebtedness									
Land and Equipment	Fire Protection	2006	2015	116,670	116,670	14,508	71,791	—	—
Santa Margarita Water District									
Improvement No. 7WS Revenue Bonds									
CFD 99-1 Talaga	Water Enterprise	2007	2030	63,480,000	63,480,000	1,015,000	62,100,000	—	—
CFD 99-1 Talaga Valley	Water Enterprise	1999	2029	67,070,000	67,070,000	445,000	37,990,000	—	—
General Obligation Bonds									
Facilities	Waste Disposal Enterprise	2009	2018	29,865,000	29,865,000	—	29,865,000	—	—
Facilities	Waste Disposal Enterprise	2009	2018	3,680,000	3,680,000	—	3,680,000	—	—
Facilities	Waste Disposal Enterprise	2009	2018	2,105,000	2,105,000	—	2,105,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1997	2011	3,575,000	3,575,000	1,035,000	—	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2018	555,000	555,000	—	555,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2038	27,885,000	27,885,000	—	27,885,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2038	4,240,000	4,240,000	—	4,240,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2038	6,365,000	6,365,000	—	6,365,000	—	—
Water Facilities 2W 1994	Water Enterprise	1994	2013	12,210,000	12,210,000	830,000	3,960,000	—	—
Water/ Sewer Fac 2004	Water Enterprise	2004	2020	7,755,000	7,755,000	—	7,755,000	—	—
Water/Sewer 1W 1994	Water Enterprise	1994	2012	33,095,000	33,095,000	400,000	450,000	—	—
Water/Sewer 2A 1994	Water Enterprise	1994	2013	8,780,000	8,780,000	595,000	2,850,000	—	—
Water/Sewer 2A 1997	Water Enterprise	1997	2011	13,615,000	13,615,000	3,915,000	—	—	—
Water/Sewer 3WS 1994	Water Enterprise	1994	2014	20,480,000	20,480,000	740,000	5,185,000	—	—
Water/Sewer 3WS 1997	Water Enterprise	1997	2018	6,060,000	6,060,000	4,150,000	—	—	—
Water/Sewer Fac 2004	Water Enterprise	2004	2020	36,740,000	36,740,000	—	36,740,000	—	—
Water/Sewer Fac 2004	Water Enterprise	2004	2020	1,920,000	1,920,000	—	1,920,000	—	—
Water/Sewer Facilities 1987	Water Enterprise	1987	2014	1,330,000	1,330,000	80,000	505,000	—	—
Water/Sewer Facilities 1994	Water Enterprise	1994	2014	77,775,000	77,775,000	2,810,000	19,690,000	—	—
Water/Sewer Facilities 1994	Water Enterprise	1994	2014	34,615,000	34,615,000	1,250,000	8,765,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Margarita Water District — (continued)									
Imrovement No. 4WS									
Water/Sewer Facilities 1997	Water Enterprise	1997	2018	\$ 49,175,000	\$ 49,175,000	\$ 33,710,000	\$ —	\$ —	\$ —
Water/Sewer Facilities 2004	Water Enterprise	2004	2020	16,355,000	16,355,000	—	16,355,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2017	1,995,000	1,995,000	135,000	1,230,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2017	1,785,000	1,785,000	120,000	1,100,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2032	14,445,000	14,445,000	335,000	12,535,000	—	—
Other Long-Term Indebtedness									
Construction	Water Enterprise	2003	2025	10,263,996	10,263,996	—	10,910,689	—	—
El Toro Reservoir	Water Enterprise	2000	2013	8,093,663	8,093,663	645,773	2,158,349	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	13,663,214	—
Santa Margarita-Dana Point Authority									
Revenue Bonds									
Sewer Facility	Waste Disposal Enterprise	2009	2038	27,885,000	27,885,000	—	27,885,000	—	—
Sewer Facility	Waste Disposal Enterprise	2009	2038	4,240,000	4,240,000	—	4,240,000	—	—
Sewer Facility	Waste Disposal Enterprise	2009	2038	6,365,000	6,365,000	—	6,365,000	—	—
Sewer Facility 2004	Waste Disposal Enterprise	2004	2020	62,770,000	62,770,000	—	62,770,000	—	—
Waste Disposal	Waste Disposal Enterprise	1995	2014	2,445,000	2,445,000	1,000,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	3,680,000	3,680,000	—	3,680,000	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	2,105,000	2,105,000	—	2,105,000	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	555,000	555,000	—	555,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2012	33,095,000	33,095,000	400,000	450,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2013	12,210,000	12,210,000	830,000	3,960,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2018	6,060,000	6,060,000	4,150,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2011	13,615,000	13,615,000	3,915,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2013	8,780,000	8,780,000	595,000	2,850,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2011	3,575,000	3,575,000	1,035,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	1,330,000	1,330,000	80,000	505,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2018	49,175,000	49,175,000	33,710,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	34,615,000	34,615,000	1,250,000	8,765,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	77,775,000	77,775,000	2,810,000	19,690,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	16,421,458	16,421,458	592,740	4,157,443	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	4,058,542	4,058,542	147,260	1,027,557	—	—
Waste Disposal Facilities	Waste Disposal Enterprise	2003	2032	18,225,000	18,225,000	590,000	14,865,000	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	29,865,000	29,865,000	—	29,865,000	—	—
Santa Maria Cemetery District									
Certificates of Participation									
Cemetery Expansion - Land	Cemetery	2001	2021	1,740,000	1,740,000	75,000	1,170,000	—	—
Santa Maria-Bonita Capital Facilities Corporation									
Certificates of Participation									
Financing of Construction #4	Financing or Constructing Facilities	2006	2031	19,850,000	11,425,481	220,000	19,155,000	—	—
Financing of Construction 1	Financing or Constructing Facilities	1998	2016	6,705,000	6,705,000	400,000	2,830,000	—	—
Financing of Construction 2	Financing or Constructing Facilities	1991	2016	4,980,000	4,980,000	45,000	355,000	—	—
Santa Nella County Water District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Nella County Water District — (continued)									
Other Long-Term Indebtedness									
Construction	Water Enterprise	2000	2015	\$ 120,000	\$ 120,000	\$ 8,489	\$ 58,201	\$ —	\$ —
Santa Ynez Community Services District									
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1974	2017	500,000	500,000	13,000	133,000	—	—
Other Long-Term Indebtedness									
District Office Building	Waste Disposal Enterprise	2006	2026	1,000,000	1,000,000	33,423	890,155	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	210,815	—
Santa Ynez River Water Conservation District, Improvement District No. 1									
Revenue Bonds									
Refinance Loans	Water Enterprise	2004	2023	3,960,000	3,960,000	190,000	2,995,000	—	—
Santa Ynez Valley Union High School Building Corporation									
Certificates of Participation									
Finance Construction Projects	Financing or Constructing Facilities	2007	2027	4,100,000	4,100,000	145,000	3,635,000	—	—
Saratoga Fire Protection District									
General Obligation Bonds									
Construction of Fire Station	Fire Protection	2000	2030	5,973,737	5,973,737	200,000	5,048,737	—	—
Other Long-Term Indebtedness									
Mortgage Payable	Fire Protection	2004	2014	1,500,000	1,500,000	40,319	2,173,154	—	—
Saticoy Sanitary District (Ventura)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	21,900	1,181,600	—	—
Sausalito-Marín City Sanitary (Marin)									
Other Long-Term Indebtedness									
Wastewater system improvements	Waste Disposal Enterprise	2008	2028	3,000,000	3,000,000	103,381	2,797,349	—	—
Schell-Vista Fire Protection District									
Special Assessment Act									
Mello-Roos	Fire Protection	—	—	—	—	45,000	2,030,000	—	—
School Projects Financing Corporation of Sacramento County									
Certificates of Participation									
Administration Building	Financing or Constructing Facilities	1999	2020	5,065,000	5,065,000	320,000	3,590,000	—	—
Administration Building	Financing or Constructing Facilities	2002	2027	5,385,000	5,385,000	180,000	4,555,000	—	—
Scott Valley Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2006	2011	10,000	10,000	1,900	1,900	—	—
Scotts Valley Public Financing Authority									
Certificates of Participation									
COP 1997-1 Partial Refunding	Financing or Constructing Facilities	1997	2026	4,940,588	4,940,588	—	1,250,588	—	—
COP 2006 Refunding	Financing or Constructing Facilities	2006	2018	2,735,000	2,735,000	70,000	2,445,000	—	—
COP Refund, 1992 Improvements	Financing or Constructing Facilities	1992	2021	7,359,911	7,359,911	43,457	113,792	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Scotts Valley Public Financing Authority — (continued)									
COP Refund, 2003 Improvements	Financing or Constructing Facilities	2003	2031	\$ 2,455,000	\$ 2,455,000	\$ —	\$ 2,455,000	\$ —	\$ —
Scotts Valley Water District									
Revenue Bonds									
Refinance Existing Bonds	Water Enterprise	2002	2020	2,240,000	2,240,000	120,000	1,450,000	—	—
Other Long-Term Indebtedness									
Refinance Existing Bonds	Water Enterprise	2004	2024	4,010,000	4,010,000	135,000	3,405,000	—	—
Water Facilities Construction	Water Enterprise	2002	2032	5,475,000	5,475,000	45,000	5,025,000	—	—
Scotts Valley Water District Public Facilities Corporation									
Certificates of Participation									
Refinance Existing Bonds	Financing or Constructing Facilities	2004	2027	4,010,000	4,010,000	135,000	3,405,000	—	—
Water Facilities	Financing or Constructing Facilities	2002	2032	5,475,000	5,475,000	45,000	5,025,000	—	—
Seeley County Water District									
Other Long-Term Indebtedness									
Purchase of Equipment	Water Enterprise	2009	2014	35,099	35,099	5,472	25,153	—	—
Purchase of Equipment	Waste Disposal Enterprise	2009	2014	35,099	35,099	5,472	25,153	—	—
Purchase of Land	Water Enterprise	2006	2017	113,000	113,000	8,782	81,628	—	—
United States	Water Enterprise	—	—	—	—	—	—	41,256	—
Semitropic Water Storage District									
Revenue Bonds									
Construction Of Water Project	Water Enterprise	2007	2017	5,000,000	5,000,000	513,249	3,977,424	—	—
Future Water Banking Projects	Water Enterprise	2004	2035	50,045,000	50,045,000	419,049	45,147,662	—	—
Water Banking Projects	Water Enterprise	2005	2015	23,000,000	23,000,000	49,062,689	—	—	—
Water Banking Projects	Water Enterprise	2006	2036	32,955,000	32,955,000	368,461	28,358,493	—	—
water banking projects	Water Enterprise	2009	2039	51,080,000	51,080,000	—	51,080,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	16,672,932	—
Seneca Hospital District									
Other Long-Term Indebtedness									
Hospital	Hospital Enterprise	1995	2015	2,410,631	2,241,063	146,681	834,932	—	—
Serrano Irrigation District									
Other Long-Term Indebtedness									
Construction of Well Facility	Water Enterprise	2000	2020	407,443	407,443	19,289	248,612	—	—
Modification of Treat. Plant	Water Enterprise	2006	2026	3,448,786	3,448,786	116,950	3,015,791	—	—
Purchase Water	Water Enterprise	2004	2014	1,500,000	1,500,000	22,838	797,227	—	—
Refunding-Treatment Plant Loan	Water Enterprise	2001	2016	3,460,882	3,460,882	221,813	1,338,387	—	—
Well #4	Water Enterprise	1990	2012	547,441	547,441	39,963	116,022	—	—
Shaded Terrace Maintenance District (San Joaquin)									
Certificates of Participation									
Well Replacement	Water Enterprise	1999	2040	300,000	300,000	4,000	270,000	—	—
Shafter-Wasco Irrigation District									
State Of California	Water Enterprise	—	—	—	—	—	—	839,879	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Shasta Community Services District									
Other Long-Term Indebtedness									
Equipment purchase	Fire Protection	2007	2014	\$ 94,000	\$ 94,000	\$ —	\$ —	\$ —	\$ —
State Of California	Water Enterprise	—	—	—	—	—	—	1,933,996	—
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	(73,338)
Shasta Joint Powers Financing Authority									
Revenue Bonds									
County Administration Center	Financing or Constructing Facilities	2003	2033	42,575,000	42,575,000	880,000	38,510,000	—	—
County Courthouse Improvement	Financing or Constructing Facilities	1998	2023	9,165,000	9,165,000	290,000	6,180,000	—	—
Landfill	Financing or Constructing Facilities	1997	2010	6,790,000	6,790,000	530,000	555,000	—	—
Refunding Bonds	Financing or Constructing Facilities	2003	2015	5,705,000	5,705,000	510,000	2,920,000	—	—
Shasta Lake Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine	Fire Protection	2008	2012	464,796	464,796	111,815	352,981	—	—
Fire Hydrants	Fire Protection	1972	2022	16,250	16,250	—	—	—	—
Sierra Economic Development Corporation									
Other Long-Term Indebtedness									
Micro Loan Program	Local and Regional Planning or Development	2001	2011	950,000	950,000	324,917	—	—	—
SBA - Micro Loan Program	Local and Regional Planning or Development	2009	2019	551,986	251,986	—	251,986	—	—
USDA Rural Revolving Loan Prog	Local and Regional Planning or Development	2008	2033	1,225,989	1,225,989	—	1,225,989	—	—
Sierra Lakes County Water District									
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	2007	2031	8,000,000	1,600,000	—	5,000,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,200,684	—
Sierra Madre Financing Authority									
Revenue Bonds									
Removal Of Blight	Financing or Constructing Facilities	1998	2019	6,740,000	6,740,000	320,000	3,690,000	—	—
Water System Improvements	Financing or Constructing Facilities	1999	2020	5,175,000	5,175,000	235,000	3,085,000	—	—
Water System Improvements	Financing or Constructing Facilities	2003	2034	6,750,000	6,750,000	—	6,750,000	—	—
Sierra Valley Hospital Financing Authority									
Revenue Bonds									
Defeasance/Capital Improvement	Financing or Constructing Facilities	1998	2023	2,300,000	2,300,000	70,000	1,827,964	—	—
Sierra View Hospital District									
Revenue Bonds									
Construction Financing	Hospital Enterprise	2007	2037	54,515,000	54,515,000	—	54,515,000	—	—
Refunding Revenue Bonds	Hospital Enterprise	2010	2022	18,725,000	18,725,000	—	18,725,000	—	—
Refunding Revenue Bonds	Hospital Enterprise	1998	2022	44,335,000	44,335,000	18,730,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sierra View Hospital District — (continued)									
Other Long-Term Indebtedness									
Capital Lease	Hospital Enterprise	2008	2015	\$ 13,360,000	\$ 13,360,000	\$ 1,780,111	\$ 9,998,074	\$ —	\$ —
Sierra-Kings Hospital District									
Revenue Bonds									
Refinance 96 Bond	Hospital Enterprise	2006	2036	1,400,000	1,400,000	36,837	1,278,748	—	—
Refinance 96 Bond	Hospital Enterprise	2006	2036	5,940,000	5,940,000	188,857	5,489,879	—	—
General Obligation Bonds									
Construction	Hospital Enterprise	2002	2033	5,998,815	5,998,815	100,000	5,365,000	—	—
Equipment purchase & improves	Hospital Enterprise	2009	2039	4,000,000	4,000,000	—	4,000,000	—	—
Expansion, renovation & equip	Hospital Enterprise	2007	2037	16,000,000	16,000,000	—	16,000,000	—	—
Other Long-Term Indebtedness									
Construction and Equipment	Hospital Enterprise	1999	2029	2,000,000	2,000,000	49,095	1,492,393	—	—
Sierraville Public Utility District									
United States	Water Enterprise	—	—	—	—	—	—	210,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	8,468	—
Simi Valley Public Financing Authority									
Revenue Bonds									
Finance Capital Improvement	Financing or Constructing Facilities	1995	2015	16,620,000	16,620,000	655,000	4,815,000	—	—
Smith River Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	112,703	—
State Of California	Water Enterprise	—	—	—	—	—	—	208,165	—
Solano Irrigation District									
Revenue Bonds									
Refund 1981 Bonds	Electric Enterprise	1986	2012	29,500,000	29,500,000	960,000	3,450,000	—	—
Refund 1986 Bonds	Electric Enterprise	2006	2020	19,015,000	19,015,000	305,000	17,965,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	229,392	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,741,925	—
Soledad Community Health Care District									
General Obligation Bonds									
Building Construction	Hospital Enterprise	1990	2020	2,750,000	2,750,000	115,000	1,650,000	—	—
Soledad-Mission Recreation and Park District									
Other Long-Term Indebtedness									
Facilities Pledged As Collateral	Recreation and Park	2007	2032	605,000	605,000	—	—	—	—
Pool Renovations	Recreation and Park	2007	2032	605,000	605,000	18,171	569,617	—	—
Sonoma County Library									
Other Long-Term Indebtedness									
Capital Leases	Library Services	2008	2014	108,511	108,511	22,276	66,980	—	—
OPEB	Health	2009	2010	1,957,586	1,957,586	—	3,304,023	—	—
Sonoma County Water Agency									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sonoma County Water Agency — (continued)									
Transmission System Expansion	Water Enterprise	2003	2032	\$ 15,680,000	\$ 15,680,000	\$ 345,000	\$ 13,585,000	\$ —	\$ —
Transmission System Expansion	Water Enterprise	2006	2036	11,500,000	11,500,000	215,000	10,885,000	—	—
Treatment Plant Upgrade	Waste Disposal Enterprise	2005	2026	6,220,000	6,220,000	220,000	5,385,000	—	—
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1977	2017	300,000	300,000	11,000	112,000	—	—
Wastewater Facility	Waste Disposal Enterprise	1978	2020	500,000	500,000	17,000	222,000	—	—
Other Long-Term Indebtedness									
Acquisition of photovoltaic	Water Enterprise	2007	2019	5,442,922	5,442,922	388,845	4,322,755	—	—
Admin Building Purchase	Water Enterprise	2003	2016	8,800,000	8,800,000	449,955	6,213,226	—	—
Capital Improvement	Water Enterprise	2005	2020	2,000,000	2,000,000	105,890	1,366,496	—	—
O & M Facility Purchase	Water Enterprise	2008	2023	5,835,000	5,835,000	290,094	5,404,422	—	—
Plant Improve	Waste Disposal Enterprise	2006	2020	2,750,000	2,750,000	—	—	—	—
Plant Improve - Photovoltaic	Waste Disposal Enterprise	2006	2020	2,750,000	2,750,000	158,398	2,113,597	—	—
United States									
	Flood Control and Water Conservation	—	—	—	—	—	—	106,758,440	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	14,637,476	—
Sonoma Valley County Sanitation District									
Sonoma Valley Sanitation District Revenue Bonds									
Upgrade Wastewater System	Waste Disposal Enterprise	1998	2020	21,410,000	21,410,000	—	6,460,000	—	—
Wastewater System Upgrade	Waste Disposal Enterprise	2005	2019	10,240,000	10,240,000	705,000	7,550,000	—	—
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1976	2017	300,000	300,000	12,000	89,000	—	—
Other Long-Term Indebtedness									
Treatment Upgrade	Waste Disposal Enterprise	1998	2014	760,992	760,992	42,367	229,596	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	6,469,161	—
Sonoma Valley Healthcare District									
General Obligation Bonds									
Re-finance Revenue Bonds	Hospital Enterprise	2009	2030	12,000,000	12,000,000	—	12,000,000	—	—
Other Long-Term Indebtedness									
Install & Purchase CT Scanner	Hospital Enterprise	2007	2014	2,200,000	2,200,000	397,328	557,475	—	—
Install & Purchase MRI System	Hospital Enterprise	2010	2013	806,600	806,600	—	806,600	—	—
Install & Purchase Timeclock	Hospital Enterprise	2008	2011	149,999	149,999	52,188	22,956	—	—
Purch & install Stryker Towers	Hospital Enterprise	2010	2012	202,503	202,503	31,937	170,566	—	—
Purchase & install Mammo Equip	Hospital Enterprise	2009	2013	332,253	332,253	61,272	232,362	—	—
Purchase & install Sterilizer	Hospital Enterprise	2010	2015	48,591	48,591	—	48,591	—	—
Sonora Public Financing Authority									
Revenue Bonds									
Fire Station, City Hall	Financing or Constructing Facilities	1997	2017	2,276,500	2,276,500	120,000	1,185,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Soquel Creek Water District									
Revenue Bonds									
Refund Bonds	Water Enterprise	2004	2019	\$ 9,035,000	\$ 9,035,000	\$ 535,000	\$ 5,635,000	\$ —	\$ —
South Bay Cities Sanitation District (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	12,602,034	12,602,034	476,227	9,706,425	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	418,781	418,781	29,913	358,947	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,939,919	—
South Bayside System Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2008	2039	339,000,000	55,855,000	—	55,855,000	—	—
Capital Improvements	Financing or Constructing Facilities	2008	2029	339,000,000	10,000,000	—	10,000,000	—	—
South Coast Air Quality Management District									
Other Long-Term Indebtedness									
Building	Air Pollution Control	1988	2014	87,837,464	87,837,464	4,665,000	25,745,000	—	—
Claims Payable	Air Pollution Control	1987	2014	1,428,572	1,428,572	—	847,153	—	—
Installment Pension Obligation	Air Pollution Control	1995	2023	81,291,896	81,291,896	4,500,000	51,906,896	—	—
South Coast Air Quality Management District Building Corporation									
Revenue Bonds									
Refunding of 1989 Bonds	Financing or Constructing Facilities	1992	2014	69,745,000	69,745,000	—	8,615,000	—	—
Refunding of 1992 Bonds	Financing or Constructing Facilities	2002	2014	26,820,000	26,820,000	4,665,000	17,130,000	—	—
South Coast Water District									
Revenue Bonds									
Facilities Improvement	Waste Disposal Enterprise	2010	2029	17,485,000	17,485,000	—	17,485,000	—	—
Facility Improvements	Waste Disposal Enterprise	2010	2040	19,350,000	19,350,000	—	19,350,000	—	—
Recycled Water	Water Enterprise	2003	2021	3,795,000	3,795,000	2,960,000	—	—	—
Sewer Treatment Capacity	Waste Disposal Enterprise	1995	2014	2,445,000	2,445,000	855,000	—	—	—
General Obligation Bonds									
Refunding	Water Enterprise	2000	2017	7,670,000	7,670,000	455,000	4,060,000	—	—
Certificates of Participation									
Facilities Improvement	Waste Disposal Enterprise	1998	2028	3,015,000	3,015,000	2,895,000	—	—	—
Groundwater Recovery	Water Enterprise	1998	2028	8,980,000	8,980,000	7,295,000	—	—	—
Importation Pipeline	Water Enterprise	1998	2017	6,005,000	6,005,000	114,680	1,146,800	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	4,230,776	—
South Feather Water and Power Agency									
Revenue Bonds									
Construct Powerhouse and Dam	Electric Enterprise	1960	2010	62,000,000	62,000,000	2,954,000	532,000	—	—
Refund/Refinance 1993 Bonds	Electric Enterprise	2004	2009	5,435,000	5,435,000	1,165,000	—	—	—
Treatment Plant	Water Enterprise	1980	2020	3,500,000	3,500,000	100,000	1,480,000	—	—
Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
South Feather Water and Power Agency — (continued)									
Solar Energy System	Water Enterprise	2003	2024	\$ 2,685,000	\$ 2,685,000	\$ —	\$ 2,685,000	\$ —	\$ —
Water Pipeline Replacement	Water Enterprise	1995	2009	6,865,000	6,865,000	675,000	—	—	—
United States	Water Enterprise	—	—	—	—	—	—	121,824	—
South Gate Public Finance Authority									
Revenue Bonds									
Refinance 1989 Issue	Financing or Constructing Facilities	1996	2012	14,280,000	14,280,000	1,105,000	3,695,000	—	—
Refund 1994 TAB Issue	Financing or Constructing Facilities	2003	2024	31,900,000	31,900,000	1,170,000	25,025,000	—	—
Refund 1998 Housing TAB	Financing or Constructing Facilities	2002	2024	17,335,000	17,335,000	590,000	13,545,000	—	—
Certificates of Participation									
Construction of Corp Yard	Financing or Constructing Facilities	2001	2011	2,645,000	2,645,000	285,000	300,000	—	—
Refund 1999 TA Note	Financing or Constructing Facilities	2002	2024	15,185,000	15,185,000	525,000	11,865,000	—	—
Refund 1999 TA Notes	Financing or Constructing Facilities	2002	2024	7,280,000	7,280,000	225,000	5,930,000	—	—
South Montebello Irrigation District									
Other Long-Term Indebtedness									
New Well Construction	Water Enterprise	2000	2014	3,557,305	3,557,305	136,845	2,435,538	—	—
South Monterey County Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2004	2012	138,500	138,500	14,271	46,750	—	—
South Napa Waste Management Authority									
Revenue Bonds									
Plant Expansion	Waste Disposal Enterprise	2004	2014	9,030,000	9,030,000	950,000	4,240,000	—	—
South Orange County Wastewater Authority									
Other Long-Term Indebtedness									
Construction of Facilities	Waste Disposal Enterprise	1987	2012	532,164	532,164	30,911	57,130	—	—
South Park County Sanitation District (Sonoma)									
South Park County Sanitation District									
Revenue Bonds									
Collection System Upgrades	Waste Disposal Enterprise	2005	2026	3,250,000	3,250,000	115,000	2,810,000	—	—
South Placer Fire Protection District									
Other Long-Term Indebtedness									
Supplies Purchase	Fire Protection	2006	2010	86,441	86,411	22,765	23,023	—	—
South Placer Wastewater Authority									
Revenue Bonds									
Wastewater Treatment Plant	Financing or Constructing Facilities	2008	2027	72,504,000	72,504,000	—	72,504,000	—	—
Wastewater Treatment Plant	Financing or Constructing Facilities	2008	2027	92,850,000	92,850,000	725,000	91,425,000	—	—
South San Joaquin Irrigation District									
Certificates of Participation									
Water Enterprise	Water Enterprise	2008	2019	25,000,000	25,000,000	1,930,000	23,070,000	—	—
South San Luis Obispo County Sanitation District (San Luis Obispo)									
Time Warrants									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
South San Luis Obispo County Sanitation District (San Luis Obispo) — (continued)	Waste Disposal Enterprise	—	—	\$ —	\$ —		\$ 483,519	\$ —	\$ —
South Santa Clara County Fire District									
Other Long-Term Indebtedness	Health	2010	2015	186,430	186,430	3,045	183,385	—	—
lifepak heart monitors									
South Sutter Water District									
Other Long-Term Indebtedness	Water Enterprise	2004	2016	1,000,000	1,000,000	78,832	606,374	—	—
Install New Pipe Under Hwy 65									
South Tahoe Joint Powers Financing Authority									
Revenue Bonds									
Parking Garage Construction	Financing or Constructing Facilities	2002	2027	9,000,000	9,000,000	210,000	8,245,000	—	—
Redevelopment Project Area 1	Financing or Constructing Facilities	2003	2033	10,855,000	10,855,000	30,000	10,725,000	—	—
Refund 1995 A Revenue Bonds	Financing or Constructing Facilities	2006	2025	23,245,000	23,245,000	840,000	20,875,000	—	—
Refund 2003 B Revenue Bonds	Financing or Constructing Facilities	2007	2038	20,360,000	20,360,000	169,999	20,190,001	—	—
Refunding of Debt	Financing or Constructing Facilities	2005	2036	39,255,000	39,255,000	850,000	36,155,000	—	—
Other Long-Term Indebtedness									
Redevelopment Project Area 1	Financing or Constructing Facilities	2004	2034	12,205,000	12,205,000	180,000	11,845,000	—	—
Redevelopment Project Area 1	Financing or Constructing Facilities	1999	2030	9,295,000	9,295,000	105,000	8,425,000	—	—
South Tahoe Public Utility District									
Revenue Bonds									
Water Revenue Refunding Bonds	Water Enterprise	2002	2014	7,850,000	7,850,000	620,000	3,485,000	—	—
Certificates of Participation									
Sewer Revenue	Waste Disposal Enterprise	2004	2024	15,000,000	15,000,000	610,000	11,555,000	—	—
Other Long-Term Indebtedness									
MTBE Impact	Water Enterprise	1999	2019	4,965,000	4,965,000	181,912	2,185,636	—	—
Sewer Revenue	Waste Disposal Enterprise	2007	2027	10,000,000	10,000,000	348,001	9,141,522	—	—
Southeast Area Animal Control Authority									
Other Long-Term Indebtedness	Animal Control	2005	2015	1,020,693	1,020,693	96,834	616,948	—	—
Facility Construction									
Southeast Resource Recovery Facility Authority									
Revenue Bonds									
Refund 1995 Bonds	Financing or Constructing Facilities	2003	2018	120,235,000	120,235,000	6,860,000	87,605,000	—	—
Southern California Logistics Airport Authority									
Revenue Bonds									
Airport Improvements	Airport Enterprise	2007	2044	42,000,000	42,000,000	425,000	41,095,000	—	—
Airport Improvements	Airport Enterprise	2006	2043	64,165,000	64,165,000	560,000	62,680,000	—	—
Airport Improvements	Airport Enterprise	2006	2043	34,980,000	34,980,000	295,000	34,395,000	—	—
Airport Improvements	Airport Enterprise	2008	2045	13,334,924	13,334,924	65,000	13,269,924	—	—
Improvement to Airport/Rail Ln	Airport Enterprise	2004	2033	42,185,000	42,185,000	705,000	24,185,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Southern California Logistics Airport Authority — (continued)									
Redevelopment	Airport Enterprise	2007	2044	\$ 41,460,000	\$ 41,460,000	\$ 415,000	\$ 39,575,000	\$ —	\$ —
Redevelopment Activities	Airport Enterprise	2006	2043	45,020,000	45,020,000	75,000	42,760,000	—	—
Refinance	Airport Enterprise	2006	2043	16,855,000	16,855,000	205,000	15,670,000	—	—
Refinance and Defeasance	Airport Enterprise	2006	2043	62,780,000	62,780,000	760,000	58,340,000	—	—
Southern California Public Power Authority Revenue Bonds									
Capital Programs	Electric Enterprise	2003	2037	476,435,000	476,435,000	9,470,000	115,245,000	—	—
Issuance, Capital, & Refunding	Electric Enterprise	2010	2040	726,040,000	726,040,000	—	726,040,000	—	—
Issuance, Refunding & Capital	Electric Enterprise	2009	2024	849,915,000	849,915,000	127,285,000	722,630,000	—	—
Refunding	Electric Enterprise	1994	2020	225,790,000	225,790,000	—	42,400,000	—	—
Refunding	Electric Enterprise	2000	2023	125,000,000	125,000,000	—	125,000,000	—	—
Refunding	Electric Enterprise	2001	2021	104,480,000	104,480,000	1,480,000	94,290,000	—	—
Refunding	Electric Enterprise	2002	2020	189,270,000	189,270,000	11,650,000	113,795,000	—	—
Refunding	Electric Enterprise	2008	2022	48,025,000	48,025,000	180,000	47,845,000	—	—
Refunding	Electric Enterprise	2005	2020	71,880,000	71,880,000	—	71,880,000	—	—
Refunding 1990	Electric Enterprise	1990	2020	647,750,000	647,750,000	—	125,500,000	—	—
Refunding 1991	Electric Enterprise	1991	2019	293,900,000	293,900,000	16,300,000	234,000,000	—	—
Refunding 1998	Electric Enterprise	1998	2011	466,550,000	466,550,000	8,820,000	19,795,000	—	—
Refunding bond issue	Electric Enterprise	2007	2036	260,990,000	260,990,000	3,400,000	28,135,000	—	—
Refunding, Capital Programs	Electric Enterprise	1993	2020	1,233,150,000	1,233,150,000	—	81,385,000	—	—
Source of Natural Gas	Electric Enterprise	2008	2030	645,505,000	645,505,000	177,670,000	461,055,000	—	—
Southern California Regional Rail Authority									
Other Long-Term Indebtedness locomotives, coach and cab cars	Transit Enterprise	1996	2013	20,358,378	20,357,378	(1,112,863)	17,019,791	—	—
Southern Humboldt Community Hospital District									
General Obligation Bonds									
Building Construction	Hospital Enterprise	1980	2019	1,350,000	1,350,000	43,759	526,889	—	—
Other Long-Term Indebtedness Clinical Lab Testing Equipment	Hospital Enterprise	2008	2013	129,162	129,162	23,181	89,476	—	—
Lease Obligations	Hospital Enterprise	—	—	—	—	—	—	—	(31,356)
Southern Inyo Healthcare District									
Other Long-Term Indebtedness Telecommunications Lease	Hospital Enterprise	2004	2009	48,011	48,011	10,486	—	—	—
Telecommunications Lease	Hospital Enterprise	2009	2020	608,056	608,056	—	613,365	—	—
Southern Marin Fire Protection District									
Other Long-Term Indebtedness Other Post-Employment Benefits	Fire Protection	2010	2020	278,863	278,863	—	278,863	—	—
Southern Mono Health Care District									
General Obligation Bonds									
Expand, Upgrade Facilities	Hospital Enterprise	2001	2031	26,266,564	26,266,564	335,384	22,590,717	—	—
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Southern Mono Health Care District — (continued)									
Birch street	Hospital Enterprise	2006	2031	\$ 600,000	\$ 600,000	\$ 569,290	\$ —	\$ —	\$ —
Bishop Building	Hospital Enterprise	2004	2019	153,750	153,750	8,874	107,181	—	—
La Brie Condo	Hospital Enterprise	2001	2016	556,352	556,352	35,725	251,589	—	—
La Salle Building Lease	Hospital Enterprise	2006	2018	5,000,000	5,000,000	367,998	3,622,133	—	—
La Salle Castoff Lease	Hospital Enterprise	2006	2018	1,700,000	1,700,000	124,634	1,227,316	—	—
La Salle HIS/PACS Lease	Hospital Enterprise	2006	2011	4,482,909	4,482,909	931,762	969,881	—	—
La Salle Radiology Lease	Hospital Enterprise	2006	2011	3,255,767	3,255,767	676,704	704,387	—	—
Lupin Units	Hospital Enterprise	2002	2017	308,000	308,000	19,814	178,379	—	—
Ortho Building	Hospital Enterprise	2003	2015	4,000,000	4,000,000	329,634	2,091,907	—	—
Tamarack Condo	Hospital Enterprise	2001	2016	156,000	156,000	10,648	78,304	—	—
Southgate Recreation and Park District									
Certificates of Participation									
Capital Improvement	Recreation and Park	2004	2011	4,565,000	4,565,000	580,000	1,205,000	—	—
Refunding 1996 And 1998	Recreation and Park	2005	2026	8,350,000	8,350,000	230,000	7,470,000	—	—
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	2005	2020	535,000	490,330	27,140	388,940	—	—
Other Post Employment Benefits	Recreation and Park	2010	2040	—	—	5,491	180,747	—	—
Southwest Communities Financing Authority (Animal Shelter)									
Revenue Bonds									
To finance animal shelter	Financing or Constructing Facilities	2008	2038	15,105,000	15,105,000	—	15,105,000	—	—
Spanish Flat Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	254,463	—
Special District Risk Management Authority (Sacramento)									
Other Long-Term Indebtedness									
Lease-purchase Building & Land	Self Insurance	2004	2019	4,600,000	4,600,000	273,056	3,138,720	—	—
Springville Public Utility District									
Revenue Bonds									
Construction	Waste Disposal Enterprise	2005	2045	244,475	244,475	2,727	231,223	—	—
Water Treatment Plant	Water Enterprise	1984	2024	431,800	431,800	10,000	255,000	—	—
Other Long-Term Indebtedness									
Water Treatment Plant	Water Enterprise	2009	2010	108,889	108,889	—	108,889	—	—
Water Treatment Plant	Water Enterprise	1993	2020	209,664	209,664	8,642	120,734	—	—
Squaw Valley Public Service District									
Other Long-Term Indebtedness									
Construct Admin Center	Water Enterprise	2004	2028	1,380,000	1,243,173	43,838	1,174,486	—	—
Construct Admin Center	Waste Disposal Enterprise	2004	2028	620,000	558,527	19,696	527,666	—	—
Land - Administration Building	Water Enterprise	2001	2016	694,140	694,140	44,850	391,575	—	—
Land - Administration Building	Waste Disposal Enterprise	2001	2016	311,860	311,860	20,150	175,925	—	—
Land - New Station	Fire Protection	2001	2016	1,006,000	1,006,000	65,000	567,500	—	—
Stallion Springs Community Services District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Stallion Springs Community Services District — (continued)									
Community Center Construction	Recreation and Park	2007	2021	\$ 500,000	\$ 500,000	\$ 45,108	\$ 350,966	\$ —	\$ —
Fund Water System Project	Water Enterprise	2004	2014	500,000	500,000	50,692	225,496	—	—
Fund Water System Project	Water Enterprise	2006	2021	1,000,000	1,000,000	53,875	799,157	—	—
New Building Loan	Police Protection and Personal Safety	2009	2016	750,000	750,000	92,371	657,629	—	—
Stanislaus County Capital Improvements Financing Authority									
Certificates of Participation									
Office Building, Parking Garg.	Financing or Constructing Facilities	2004	2025	27,455,000	27,455,000	1,090,000	23,200,000	—	—
Partial Refunding 1992 COP	Financing or Constructing Facilities	1997	2012	10,630,000	10,630,000	1,370,000	2,940,000	—	—
Performing Arts Center	Financing or Constructing Facilities	2004	2025	15,340,000	15,340,000	610,000	12,965,000	—	—
Public Administration Building	Financing or Constructing Facilities	1998	2018	22,160,000	22,160,000	1,120,000	12,755,000	—	—
Refund 1996A & 1997A COP	Financing or Constructing Facilities	2007	2018	40,540,000	40,540,000	3,430,000	31,015,000	—	—
Stege Sanitary District (Contra Costa) State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	1,910,138	—
Stinson Beach County Water District									
General Obligation Bonds									
System Improvements	Water Enterprise	1975	2018	600,000	600,000	23,000	234,000	—	—
Other Long-Term Indebtedness									
Refunding/Improvements	Water Enterprise	1998	2021	1,140,000	1,140,000	45,000	750,000	—	—
System Improvements	Water Enterprise	1998	2028	600,000	600,000	15,000	475,000	—	—
Water System Improvements	Water Enterprise	2003	2032	1,400,000	1,400,000	30,000	1,190,000	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	325,581	—
Stockton Port District									
Revenue Bonds									
Infrastructure Improvements	Harbor and Port Enterprise	2001	2032	10,000,000	10,000,000	200,000	8,745,000	—	—
Infrastructure Improvements	Harbor and Port Enterprise	2002	2030	10,000,000	10,000,000	270,438	8,729,343	—	—
Rfnd old bonds/Infstr Impvmt	Harbor and Port Enterprise	2007	2032	21,400,000	21,400,000	170,000	21,145,000	—	—
Rfnd old bonds/Infstr Impvmt	Harbor and Port Enterprise	2007	2017	8,330,000	8,330,000	690,000	7,020,000	—	—
Other Long-Term Indebtedness									
Facility Improvement	Harbor and Port Enterprise	2005	2015	890,885	890,885	85,745	500,721	—	—
Purchase of Equipment	Harbor and Port Enterprise	2008	2013	48,970	48,970	42,076	—	—	—
Purchase of Equipment	Harbor and Port Enterprise	2007	2010	158,545	158,545	53,679	23,329	—	—
Rail Improvements	Harbor and Port Enterprise	2005	2012	54,683	54,683	8,233	18,222	—	—
Rail Improvements Phase 2	Harbor and Port Enterprise	2004	2014	952,475	952,475	97,334	469,160	—	—
RAIL Road Improvements	Harbor and Port Enterprise	2005	2012	430,721	430,721	65,047	136,859	—	—
Stockton-East Water District									
Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Stockton-East Water District — (continued)									
Conveyance/1990A COP Refinance	Water Enterprise	1992	2023	\$ 52,880,319	\$ 52,880,319	\$ —	\$ 20,705,319	\$ —	\$ —
Finance Payment of 1990B COPS	Water Enterprise	2002	2030	17,658,089	17,658,089	—	17,658,089	—	—
Refinance 1992A COPS	Water Enterprise	1997	2023	11,300,000	11,300,000	460,000	9,320,000	—	—
Refinance 1992A COPS	Water Enterprise	2002	2023	21,635,000	21,635,000	975,000	18,795,000	—	—
Other Long-Term Indebtedness									
Sedimentation Basin/Pump Stati	Water Enterprise	2006	2026	7,000,000	7,000,000	253,235	6,158,369	—	—
United States	Water Enterprise	—	—	—	—	—	—	278,063	—
Stone Corral Irrigation District									
United States	Water Enterprise	—	—	—	—	—	—	54,919	—
Stones-Bengard Community Service District									
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	155,000	—	—	—
Storm Drain Maintenance District No. 4 (Contra Costa)									
Other Long-Term Indebtedness									
Flood Control Projects	Flood Control and Water Conservation	2003	2008	100,000	100,000	—	108,500	—	—
Stratford Public Utility District									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	78,784	—
Strathmore Public Utility District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,937,193	—
Strawberry Recreation and Park District									
Zone No. 4 General Obligation Bonds									
Dredging	Recreation and Park	2004	2019	1,800,000	1,800,000	115,000	1,450,000	—	—
Suisun/Solano Water Authority									
Revenue Bonds									
Facility Expansion, Refunding	Water Enterprise	1994	2017	10,000,000	10,000,000	480,000	3,671,196	—	—
Suisun-Fairfield-Rockville Cemetery District									
Other Long-Term Indebtedness									
Acquisition of Land	Cemetery	2001	2008	191,247	191,247	—	5,850	—	—
Sultana Community Services District									
Revenue Bonds									
Sewer Construction	Waste Disposal Enterprise	1983	2023	99,100	99,100	3,000	57,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	64,721	—
Summit Cemetery District									
Other Long-Term Indebtedness									
Construction of Niche	Cemetery	2004	2009	65,000	65,000	—	—	—	—
OPEB	Cemetery	2010	2040	1,102,001	1,102,001	57,588	1,102,001	—	—
Sunnyside Maintenance District (San Joaquin)									
Certificates of Participation Improvement	Water Enterprise	1999	2010	100,000	100,000	1,400	88,500	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sunnyslope County Water District Other Long-Term Indebtedness New Well Construction State Of California	Water Enterprise	2007	2014	\$ 1,000,000	\$ 1,000,000	\$ 131,975	\$ 681,925	\$ —	\$ —
	Water Enterprise	—	—	—	—	—	—	4,535,000	—
Sunnyvale Financing Authority Revenue Bonds Refund and Improve Wastewater	Financing or Constructing Facilities	2001	2017	32,115,000	32,115,000	23,150,000	—	—	—
Replace Materials Recvry Equip	Financing or Constructing Facilities	2007	2021	8,130,000	8,130,000	460,000	7,230,000	—	—
Certificates of Participation Government Center Re-Financing	Financing or Constructing Facilities	2009	2031	15,865,000	15,865,000	510,000	15,355,000	—	—
Sunol Sanitary District (Santa Clara) Revenue Bonds Construction	Waste Disposal Enterprise	1997	2019	356,984	356,984	—	121,575	—	—
Plant Expansion	Waste Disposal Enterprise	1998	2011	151,578	151,578	—	65,649	—	—
General Obligation Bonds Construction	Waste Disposal Enterprise	1997	2019	356,984	356,984	—	123,014	—	—
Sunrise Recreation and Park District Certificates of Participation Debt Service	Recreation and Park	2007	2037	7,435,000	7,435,000	135,000	7,170,000	—	—
Sunset Beach Sanitary District (Orange) Other Long-Term Indebtedness Pump Station/New Sewer Line	Waste Disposal Enterprise	2006	2016	800,000	800,000	80,000	480,000	—	—
Susan River Fire Protection District Other Long-Term Indebtedness New Construction For Building	Fire Protection	2006	2016	286,363	286,363	43,895	242,468	—	—
Susanville Consolidated Sanitary District (Lassen) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	3,537,525	—
Sutter Cemetery District Other Long-Term Indebtedness Loan From State	Cemetery	1984	2010	1,869	1,869	—	1,869	—	—
Sutter Community Service District Other Long-Term Indebtedness System Construction	Water Enterprise	1991	2023	4,584,437	4,584,437	164,356	2,175,422	—	—
Sutter County Waterworks District No. 1 Other Long-Term Indebtedness Construction of Waste Disposal	Waste Disposal Enterprise	1998	2010	122,000	122,000	—	62,784	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	92,279	—
	Water Enterprise	—	—	—	—	—	—	13,211	—
Sutter Extension Water District Other Long-Term Indebtedness Equipment Loans	Water Enterprise	2004	2015	200,846	200,846	17,664	30,936	—	—
Sweetwater Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
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Sweetwater Authority — (continued)									
Revenue Bonds									
Defeasement Debt and Improvements	Water Enterprise	1994	2010	\$ 22,650,000	\$ 22,650,000	\$ 2,925,000	\$ —	\$ —	\$ —
Defeasement Debt and Improvements	Water Enterprise	2005	2025	37,775,000	37,775,000	—	37,775,000	—	—
Sweetwater Springs Water District									
General Obligation Bonds									
Purchase and Upgrade System	Water Enterprise	1990	2043	12,000,000	12,000,000	205,000	9,924,307	—	—
Other Long-Term Indebtedness									
Construction	Water Enterprise	2008	2028	3,000,000	3,000,000	94,799	2,859,444	—	—
Construction Claim Payable	Water Enterprise	2005	2010	235,000	235,000	50,000	85,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,692,030	—
Taft Public Financing Authority									
Revenue Bonds									
Correctional Facility	Financing or Constructing Facilities	1996	2017	21,740,000	21,740,000	1,180,000	10,485,000	—	—
Tahoe City Public Utility District									
General Obligation Bonds									
Refunding State Loan	Water Enterprise	2001	2021	602,994	602,994	26,575	425,465	—	—
Refunding State Loan	Water Enterprise	2001	2010	878,624	878,624	123,103	64,217	—	—
Refunding State Loan	Waste Disposal Enterprise	2001	2011	179,730	179,730	21,847	35,186	—	—
Other Long-Term Indebtedness									
Acquisition/Constr of Property	Recreation and Park	2004	2014	600,000	600,000	59,512	303,152	—	—
Refund COP Series A/New Constr	Recreation and Park	2003	2013	2,434,000	2,434,000	250,887	951,645	—	—
Sewer & Water Capital Project	Recreation and Park	2007	2017	2,000,000	2,000,000	171,050	1,665,024	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	12,514	125,131	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,230,659	—
Tahoe Forest Hospital District									
Revenue Bonds									
Construction	Hospital Enterprise	2006	2036	27,385,000	27,385,000	322,545	26,826,173	—	—
Construction	Hospital Enterprise	2009	2027	29,586,982	29,586,982	6,429	29,580,553	—	—
Finance Construction Improvements/Renovations	Hospital Enterprise	2002	2033	12,000,000	12,000,000	235,000	10,940,000	—	—
Improvements/Renovations	Hospital Enterprise	1999	2029	19,955,000	19,955,000	700,000	3,040,000	—	—
Other Long-Term Indebtedness									
Equipment	Hospital Enterprise	2007	2017	2,800,000	2,800,000	384,248	1,663,850	—	—
Equipment	Hospital Enterprise	2009	2027	288,540	288,540	77,862	210,678	—	—
Lease Agreement 1	Hospital Enterprise	2004	2012	1,700,000	1,700,000	253,223	465,325	—	—
Lease Agreement 2	Hospital Enterprise	2004	2010	2,998,570	2,998,570	537,562	—	—	—
Lease Agreement 3	Hospital Enterprise	2004	2009	527,137	527,137	33,601	86,506	—	—
Note Payable 2	Hospital Enterprise	2004	2011	221,794	221,794	32,418	52,267	—	—
Tahoe-Truckee Sanitation Agency									
State Of California									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tahoe-Truckee Sanitation Agency — (continued)	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 46,213,123	\$ —
Tahoe-Truckee Unified School District Financing Corporation									
Certificates of Participation									
Financing	Financing or Constructing Facilities	1997	2011	5,180,000	5,180,000	420,000	970,000	—	—
Financing	Financing or Constructing Facilities	2002	2019	9,500,000	9,500,000	570,000	6,360,000	—	—
Tamalpais Community Services District									
Other Long-Term Indebtedness									
Finance System Improvements	Waste Disposal Enterprise	2008	2028	3,000,000	3,000,000	103,381	2,797,349	—	—
Finance System Improvements	Waste Disposal Enterprise	2006	2025	3,000,000	3,000,000	112,782	2,528,210	—	—
Tehachapi - Cummings County Water District									
Certificates of Participation									
Emissions Control Project	Water Enterprise	1998	2015	5,795,000	5,795,000	410,000	2,330,000	—	—
Tehachapi City Financing Corporation									
Certificates of Participation									
Pay Off Water Rights Loan	Financing or Constructing Facilities	2000	2016	3,990,000	3,990,000	200,000	1,945,000	—	—
Water System Improvement	Financing or Constructing Facilities	1998	2038	289,900	289,900	4,400	247,900	—	—
Tehachapi Valley Healthcare District									
General Obligation Bonds									
Build New Hospital	Hospital Enterprise	2004	2029	15,000,000	13,825,000	—	13,825,000	—	—
Tehama County/Red Bluff Landfill Management Agency									
Other Long-Term Indebtedness									
The Pledge Agreement	Waste Disposal Enterprise	2002	2017	497,105	497,105	33,141	231,982	—	—
Tejon-Castac Water District									
Lease Obligations	Water Enterprise	—	—	—	—	—	—	—	1,571,066
Temecula Community Services District									
Certificates of Participation									
Community Recreation Center	Recreation and Park	2001	2022	6,465,000	6,465,000	275,000	4,445,000	—	—
Templeton Cemetery District									
Other Long-Term Indebtedness									
Cemetery Improvements	Cemetery	2009	2023	300,000	300,000	13,678	279,757	—	—
Templeton Community Services District									
Other Long-Term Indebtedness									
Construction	Fire Protection	2006	2011	110,130	110,130	28,085	—	—	—
Nacimiento Construction	Water Enterprise	2008	2041	4,615,000	4,615,000	—	4,615,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,414,832	—
Terra Bella Irrigation District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,703,779	—
Terra Bella Sewer Maintenance District									
Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Terra Bella Sewer Maintenance District — (continued) Construction	Waste Disposal Enterprise	1996	2026	\$ 100,000	\$ 100,000	\$ 15,000	\$ 820,000	\$ —	\$ —
Teviston Community Services District Other Long-Term Indebtedness									
Infrastructure Improvements	Water Enterprise	1998	2038	11,250	11,250	207	9,442	—	—
Infrastructure Improvements	Water Enterprise	1997	2037	130,000	114,250	4,121	107,626	—	—
The California Special District Association Finance Corporation Certificates of Participation									
Construction Project	Financing or Constructing Facilities	2002	2029	2,710,000	2,710,000	55,000	2,400,000	—	—
The La Quinta Financing Authority Revenue Bonds									
City Hall Construction	Financing or Constructing Facilities	1996	2019	8,790,000	8,790,000	400,000	4,760,000	—	—
Special Assessment Act Mark-Roos	Financing or Constructing Facilities	—	—	—	—	1,670,000	82,890,000	—	—
The Visalia Financing Corporation Certificates of Participation									
Construction of New School	Financing or Constructing Facilities	1990	2017	41,000,000	41,000,000	655,000	9,305,000	—	—
Thermalito Irrigation District Revenue Bonds									
4MGD Plant Expansion	Water Enterprise	2008	2025	1,024,000	1,024,000	43,046	939,580	—	—
4MGD Plant Expansion	Water Enterprise	2005	2025	3,545,000	3,545,000	135,000	3,030,000	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	507,555	—
Thornton Fire Protection District Other Long-Term Indebtedness									
New Engine	Fire Protection	2005	2009	28,425	28,425	5,834	—	—	—
Purchase Engine	Fire Protection	2006	2021	226,697	226,697	9,317	210,920	—	—
Thousand Oaks Public Financing Authority Revenue Bonds									
Construction of Library	Financing or Constructing Facilities	2010	2032	16,405,000	16,405,000	—	16,405,000	—	—
Certificates of Participation Construction of Library	Financing or Constructing Facilities	2002	2032	19,655,000	19,655,000	16,520,000	—	—	—
Three Rivers Levee Improvement Authority Special Assessment Act									
Mello-Roos	Land Reclamation and Levee Maintenance	—	—	—	—	—	23,594,283	—	—
Three Valleys Municipal Water District Certificates of Participation									
Plant	Water Enterprise	1984	2014	6,000,000	6,000,000	—	6,000,000	—	—
Refinance 1993 COPS	Water Enterprise	2003	2014	16,125,000	16,125,000	1,620,000	7,070,000	—	—
Other Long-Term Indebtedness Construction of Improvements	Water Enterprise	2007	2027	3,800,000	3,800,000	126,279	3,438,978	—	—
Thunderbird County Water District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Thunderbird County Water District — (continued)									
Other Long-Term Indebtedness									
Purchase Equipment	Water Enterprise	2003	2012	\$ 90,000	\$ 90,000	\$ 15,319	\$ 12,533	\$ —	\$ —
Tiburon Fire Protection District									
Other Long-Term Indebtedness									
Construction of Building	Fire Protection	1991	2010	2,360,000	2,360,000	160,933	—	—	—
Equipment Loan	Fire Protection	2010	2013	500,000	500,000	—	500,000	—	—
Purchase of Communication Equi	Fire Protection	1999	2021	293,646	293,646	13,080	194,401	—	—
Timber Cove County Water District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	95,552	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	211,060	—
Timber Cove Fire Protection District									
Other Long-Term Indebtedness									
Fire Apparatus Purchase	Fire Protection	2008	2012	77,800	77,800	14,649	47,282	—	—
Firehouse Construction	Fire Protection	1994	2014	378,149	378,149	16,684	116,551	—	—
Tipton Community Services District									
Certificates of Participation									
Water line replacement project	Water Enterprise	2005	2045	1,000,000	1,000,000	11,700	946,400	—	—
Tomales Community Services District									
Other Long-Term Indebtedness									
Solar System	Waste Disposal Enterprise	2008	2025	305,000	305,000	17,941	270,261	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	247,918	—
Torrance Public Financing Authority									
Certificates of Participation									
Land Acquisition	Financing or Constructing Facilities	2009	2040	18,880,000	18,880,000	—	18,880,000	—	—
Refund 1991 COP	Financing or Constructing Facilities	1998	2028	10,300,000	10,300,000	215,000	6,770,000	—	—
Refund 1995 COP	Financing or Constructing Facilities	2004	2034	19,215,000	19,215,000	875,000	14,050,000	—	—
Refund 1995 COP	Financing or Constructing Facilities	2004	2034	23,915,000	23,915,000	—	23,915,000	—	—
Trabuco Canyon Improvement Corporation									
Certificates of Participation									
Refund 1988 Cop	Financing or Constructing Facilities	1994	2019	11,110,000	11,110,000	455,000	6,110,000	—	—
Trabuco Canyon Public Financing Authority									
Revenue Bonds									
Construct Water and Sewer	Financing or Constructing Facilities	1994	2015	61,960,000	61,960,000	4,205,000	18,920,000	—	—
Water Capacity/Construction	Financing or Constructing Facilities	1994	2019	12,080,000	12,080,000	490,000	6,865,000	—	—
Trabuco Canyon Water District									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	170,000	175,000	—	—
Tracy Fire Protection District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tracy Fire Protection District — (continued)									
Other Long-Term Indebtedness									
New Station Construction	Fire Protection	2004	2013	\$ 750,000	\$ 750,000	\$ 75,573	\$ 248,397	\$ —	\$ —
State Loan Chapter 1168/85	Fire Protection	1985	2015	35,375	35,375	—	35,375	—	—
Tranquillity Irrigation District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1995	2015	2,120,628	1,920,628	1,047,560	74,667	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	599,114	—
Tranquillity Public Utility District									
General Obligation Bonds									
Sewer Construction	Waste Disposal Enterprise	1979	2019	100,000	100,000	3,000	46,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	15,500	—	—
Transmission Agency of Northern California									
Revenue Bonds									
Construction of Transmission	Electric Enterprise	1993	2024	240,480,000	240,480,000	9,690,000	—	—	—
Construction of Transmission	Electric Enterprise	1990	2013	283,634,036	283,634,036	—	28,460,000	—	—
Refunding Issue (A&B)	Electric Enterprise	2003	2024	191,575,000	191,575,000	1,050,000	184,150,000	—	—
Refunding of Bonds	Electric Enterprise	2002	2024	103,825,000	103,825,000	3,610,000	80,015,000	—	—
Refunding of Bonds	Electric Enterprise	2009	2016	61,810,000	61,810,000	—	61,810,000	—	—
Refunding of Bonds	Electric Enterprise	2009	2024	67,005,000	67,005,000	—	67,005,000	—	—
Tri-Agency Economic Development Authority									
Other Long-Term Indebtedness									
Relending Program	Local and Regional Planning or Development	2000	2027	400,000	400,000	—	277,816	—	—
Tri-City Hospital District									
Revenue Bonds									
Refunding Bond	Hospital Enterprise	2007	2019	67,900,000	67,900,000	58,325,000	—	—	—
Other Long-Term Indebtedness									
Note Payable	Hospital Enterprise	2005	2010	292,025	292,025	63,022	32,579	—	—
Tri-City Waste Facilities Financing Authority									
Revenue Bonds									
Waste Management Landfill Suit	Financing or Constructing Facilities	1998	2013	7,920,000	7,920,000	3,225,000	—	—	—
Tri-Dam Power Authority									
Revenue Bonds									
Bond Refunding	Electric Enterprise	2005	2017	28,855,000	28,855,000	2,139,563	20,036,467	—	—
Trinity County Public Utilities District									
Certificates of Participation									
System Improvements	Electric Enterprise	1997	2027	1,580,000	1,580,000	40,000	1,190,000	—	—
System Improvements	Electric Enterprise	2003	2023	9,580,000	9,580,000	385,000	6,985,000	—	—
Other Long-Term Indebtedness									
System Improvements	Electric Enterprise	2003	2022	7,803,800	7,803,800	200,269	7,041,270	—	—
Trinity County Waterworks District No. 1									
Other Long-Term Indebtedness									
Vehicle	Water Enterprise	2004	2022	25,000	25,000	1,045	18,548	—	—
Special Assessment Act 1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	10,500	616,066	—	—
State Of California									

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Trinity County Waterworks District No. 1 — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 292,378	\$ —
Triunfo County Sanitation District (Ventura)									
Revenue Bonds									
Treatment Plant Expansion	Waste Disposal Enterprise	1994	2019	9,200,000	9,200,000	5,200,000	—	—	—
Other Long-Term Indebtedness									
Refunding 1993 COPs	Water Enterprise	2003	2013	6,655,000	6,655,000	695,000	1,780,000	—	—
Truckee-Donner Public Utility District									
Certificates of Participation									
Buyout Purchase Power Contract	Electric Enterprise	2003	2013	26,265,000	26,265,000	2,685,000	12,140,000	—	—
System Improvements	Water Enterprise	2006	2036	26,570,000	26,570,000	775,000	24,435,000	—	—
Other Long-Term Indebtedness									
Donner Lake Assmt Distr - SRF	Water Enterprise	2004	2026	12,732,965	12,732,965	542,408	10,637,030	—	—
Equipment	Water Enterprise	2004	2009	265,000	265,000	9,867	—	—	—
Equipment	Electric Enterprise	1996	2013	1,417,905	1,417,905	46,129	204,535	—	—
Equipment	Electric Enterprise	2005	2010	225,170	225,170	26,927	24,191	—	—
Equipment	Electric Enterprise	2004	2024	1,018,010	1,018,010	69,942	159,628	—	—
Projects	Water Enterprise	2002	2017	3,240,000	3,240,000	198,815	2,040,852	—	—
Water System Improvement	Water Enterprise	1993	2021	5,250,000	5,250,000	208,378	2,933,121	—	—
Truckee-Donner Recreation and Park District									
Certificates of Participation									
Community Center	Recreation and Park	2007	2037	24,235,000	24,235,000	—	24,235,000	—	—
Other Long-Term Indebtedness									
Construction of New Park	Recreation and Park	2002	2021	2,000,000	2,000,000	95,000	1,389,143	—	—
Tucker Oaks Water District									
Other Long-Term Indebtedness									
Repairs	Waste Disposal Enterprise	1990	2015	31,053	31,053	—	33,979	—	—
Tulare District Healthcare System									
General Obligation Bonds									
Construction	Hospital Enterprise	2008	2037	15,000,000	15,000,000	—	15,000,000	—	—
Construction	Hospital Enterprise	2010	2039	70,000,000	70,000,000	—	70,000,000	—	—
Construction	Hospital Enterprise	2008	2032	17,850,000	17,850,000	425,000	16,610,000	—	—
Other Long-Term Indebtedness									
Equipment	Hospital Enterprise	2007	2011	514,762	514,762	132,272	127,161	—	—
Equipment Lease	Hospital Enterprise	2006	2011	165,666	165,666	33,507	33,067	—	—
Equipment PACS/AS400	Hospital Enterprise	2006	2011	2,500,000	2,500,000	525,281	408,264	—	—
Tulare Irrigation District									
Other Long-Term Indebtedness									
Water Facilities	Water Enterprise	1998	2013	5,800,000	5,800,000	395,838	1,507,197	—	—
Tulare Lake Drainage District (Kings)									
General Obligation Bonds									
Land Purchase for Ponds	Drainage and Drainage Maintenance	2007	2012	2,000,000	2,000,000	399,293	850,775	—	—
Tuolumne City Sanitary District									
Revenue Bonds									
Raise Funds for Share of Grant	Waste Disposal Enterprise	1979	2019	335,000	335,000	12,000	142,000	—	—
Tuolumne Utilities District									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tuolumne Utilities District — (continued)									
Certificates of Participation									
Water Improvements	Water Enterprise	1990	2031	\$ 1,100,000	\$ 1,100,000	\$ 20,000	\$ 866,000	\$ —	\$ —
Other Long-Term Indebtedness									
Reclamation Land	Waste Disposal Enterprise	2007	2022	1,246,014	1,246,014	64,062	1,062,645	—	—
Water Improvements	Water Enterprise	1994	2015	1,784,668	1,784,668	156,566	634,019	—	—
Water Improvements	Water Enterprise	1996	2016	3,608,856	3,608,856	226,352	1,875,368	—	—
Water Tank Construction	Water Enterprise	2005	2020	1,300,000	1,300,000	73,755	963,533	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	21,875	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	5,000	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	28,000	556,097	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	40,549	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	1,245,202	—
Turlock Irrigation District									
Revenue Bonds									
Advance Refunding 1986	Electric Enterprise	1992	2018	46,265,000	46,265,000	2,300,000	7,795,000	—	—
Don Pedro Project-Generator	Electric Enterprise	1988	2014	14,955,000	14,955,000	890,000	5,650,000	—	—
Gas Generation	Electric Enterprise	1998	2026	70,870,000	70,870,000	1,680,000	54,690,000	—	—
Gas Generation	Electric Enterprise	2004	2034	201,085,000	201,085,000	58,300,000	142,785,000	—	—
Refund Bonds 1986 thru 1992	Electric Enterprise	2003	2020	30,240,000	30,240,000	295,000	27,445,000	—	—
Refund COPs	Electric Enterprise	1996	2013	60,580,000	60,580,000	4,950,000	12,105,000	—	—
Wind Generation	Electric Enterprise	2009	2029	427,575,000	427,575,000	—	427,575,000	—	—
Certificates of Participation									
Generation and Transmissions	Electric Enterprise	2001	2031	40,900,000	40,900,000	1,100,000	33,600,000	—	—
Various	Electric Enterprise	2003	2033	26,785,000	26,785,000	—	26,785,000	—	—
Lease Obligations									
	Electric Enterprise	—	—	—	—	—	—	—	10,827,000
Turner Island Water District									
Other Long-Term Indebtedness									
New Wells	Water Enterprise	2005	2011	400,000	400,000	80,056	171,427	—	—
Wells	Water Enterprise	2008	2013	347,756	347,756	62,389	250,998	—	—
Twain Harte Community Services District									
Revenue Bonds									
Improve Sewer Lines	Waste Disposal Enterprise	1974	2013	250,000	250,000	9,000	40,000	—	—
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1974	2023	150,165	150,165	3,661	47,612	—	—
Water Utility	Water Enterprise	2010	2020	400,000	400,000	20,111	379,889	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	824,134	—
Twentynine Palms County Water District									
Certificates of Participation									
Advanced Refunding of COP	Water Enterprise	2002	2012	2,386,000	2,386,000	255,710	688,604	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	1,960,454	—

Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
Long-Term Debt - By Special District in Alphabetical Order

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Twin Cities Police Authority Special Assessment Act Mello-Roos	Police Protection and Personal Safety	—	—	\$ —	\$ —	—	\$ 20,000,000	\$ —	\$ —
Ukiah Unified School District School Building Corporation Certificates of Participation Construction	Financing or Constructing Facilities	2003	2010	18,980,000	18,980,000	4,865,000	—	—	—
Ukiah Valley Fire Protection District Other Long-Term Indebtedness									
Equipment purchase	Fire Protection	2008	2012	40,000	40,000	7,605	25,149	—	—
Fire Protection	Fire Protection	2010	2020	200,000	200,000	—	200,000	—	—
Long-Term Workmans Comp. Liab.	Fire Protection	2003	2013	26,951	26,951	1,998	11,311	—	—
Real Estate Purchase	Fire Protection	2008	2018	200,000	200,000	17,579	172,604	—	—
Vehicle purchase	Fire Protection	2005	2015	265,000	265,000	24,806	171,419	—	—
Union Public Utility District Certificates of Participation Treatment Plant	Water Enterprise	1995	2020	1,710,000	1,710,000	105,000	751,000	—	—
Other Long-Term Indebtedness Treatment Plant	Water Enterprise	2006	2027	2,329,772	1,837,771	92,356	2,069,957	—	—
United States	Water Enterprise	—	—	—	—	—	—	487,233	—
State Of California	Water Enterprise	—	—	—	—	—	—	170,476	—
Union Sanitary District (Alameda) Other Long-Term Indebtedness Increase Capacity at WTF United States	Waste Disposal Enterprise	1995	2012	6,043,042	6,043,042	419,810	916,696	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	31,535,007	—
United Water Conservation District Revenue Bonds	Waste Disposal Enterprise	—	—	—	—	—	—	2,059,450	—
Capital Improvements	Water Enterprise	2006	2021	5,243,361	5,243,361	643,686	2,810,107	—	—
Capital Improvements	Water Enterprise	2005	2020	1,899,586	1,899,586	55,727	1,652,666	—	—
Capital Improvements	Flood Control and Water Conservation	2005	2020	8,537,156	8,537,156	209,273	6,722,334	—	—
Capital Improvements	Flood Control and Water Conservation	2006	2021	3,226,639	3,226,639	436,314	1,574,893	—	—
Improvements	Water Enterprise	2001	2022	2,274,555	2,274,555	133,098	1,246,750	—	—
Improvements	Flood Control and Water Conservation	2001	2022	275,445	275,445	16,902	253,250	—	—
Other Long-Term Indebtedness State Water Project United States	Water Enterprise	1971	2020	2,121,434	2,121,434	79,185	1,668,367	—	—
United Water Conservation District Public Facilities Financing Corporation Certificates of Participation	Water Enterprise	—	—	—	—	—	—	928,000	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
United Water Conservation District Public Facilities Financing Corporation — (continued)									
Capital Improvements	Financing or Constructing Facilities	2009	2039	\$ 15,465,000	\$ 15,465,000	\$ —	\$ 15,465,000	\$ —	\$ —
Upland Public Financing Authority									
Revenue Bonds									
Refund COP	Financing or Constructing Facilities	2002	2016	3,040,000	3,040,000	190,000	1,560,000	—	—
Utica Power Authority									
Other Long-Term Indebtedness									
Financing, Start Up Costs	Electric Enterprise	1996	2031	3,705,000	3,705,000	96,101	686,374	—	—
Vacaville Fire Protection District									
Other Long-Term Indebtedness									
Purchased fire engines	Fire Protection	2006	2010	345,000	345,000	71,575	75,750	—	—
Vacaville Public Financing Authority									
Revenue Bonds									
Public Improvements	Financing or Constructing Facilities	2001	2031	31,980,000	31,980,000	735,000	27,485,000	—	—
Public Improvements	Financing or Constructing Facilities	1996	2022	9,250,000	9,250,000	245,000	4,665,000	—	—
Public Improvements	Financing or Constructing Facilities	2000	2031	11,995,000	11,995,000	690,000	8,810,000	—	—
Public Infrastructure	Financing or Constructing Facilities	1988	2018	87,830,000	75,880,000	275,000	3,855,000	—	—
Certificates of Participation									
Sports Complex, Skating	Financing or Constructing Facilities	1998	2020	7,880,000	7,880,000	349,157	5,139,178	—	—
Theater, Library, Cultural	Financing or Constructing Facilities	1994	2013	15,170,000	15,170,000	940,000	4,330,000	—	—
Vacaville Unified School Library District									
Other Long-Term Indebtedness									
New Library Construction	Library Services	2003	2030	3,895,000	3,895,000	51,170	1,938,830	—	—
New Library Construction	Library Services	2004	2019	1,327,110	1,327,110	141,214	466,334	—	—
Vallecitos Water District									
Certificates of Participation									
Capital Projects	Waste Disposal Enterprise	2005	2035	23,224,940	23,224,940	541,280	24,373,520	—	—
Capital projects and refinane	Water Enterprise	2005	2035	43,475,060	43,475,060	818,720	36,866,480	—	—
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	2009	2030	8,000,000	8,000,000	400,000	7,400,000	—	—
Vallejo Sanitation and Flood Control District									
Certificates of Participation									
Collection and Treatment	Waste Disposal Enterprise	1994	2020	38,905,000	38,905,000	1,620,000	20,766,903	—	—
Collection and Treatment	Waste Disposal Enterprise	2006	2036	39,665,000	39,665,000	750,000	37,543,924	—	—
Collection and Treatment	Waste Disposal Enterprise	2001	2028	25,645,000	25,645,000	140,000	3,460,000	—	—
Other Long-Term Indebtedness									
Collection and Treatment	Waste Disposal Enterprise	2004	2023	13,798,201	13,798,201	641,959	9,962,536	—	—
Collection and Treatment	Waste Disposal Enterprise	2008	2025	4,406,072	4,406,072	217,208	3,959,536	—	—
Valley Center Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2009	2013	343,334	343,334	48,017	214,125	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Valley Center Municipal Water District Revenue Bonds									
Refinance Safe Drinking Water	Water Enterprise	1993	2013	\$ 1,400,000	\$ 1,400,000	\$ 95,000	\$ 265,000	\$ —	\$ —
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	85,000	905,000	—	—
Valley of the Moon Fire Protection District Other Long-Term Indebtedness									
Equipments	Fire Protection	1994	2015	298,762	298,762	—	34,551	—	—
Valley of the Moon Water District Certificates of Participation									
Construction	Water Enterprise	2000	2021	3,000,000	2,833,992	116,202	1,982,833	—	—
Other Long-Term Indebtedness									
Eldridge-Madrone Settlement	Water Enterprise	2010	2014	242,631	242,631	48,526	194,105	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	778,273	—
Valley Sanitary District (Riverside) Certificates of Participation									
Treatment Plant Expansion	Waste Disposal Enterprise	2006	2026	12,915,000	12,915,000	475,000	11,560,000	—	—
Valley Springs Public Utility District Revenue Bonds									
Refunding Bond	Water Enterprise	2006	2017	181,084	181,084	18,541	120,529	—	—
Valley-Wide Recreation and Park District Other Long-Term Indebtedness									
Early redemption of COP/projec	Recreation and Park	2005	2013	1,160,000	1,160,000	125,000	570,000	—	—
Vandenberg Village Community Services District Other Long-Term Indebtedness									
Waste Water Treatment Plant	Waste Disposal Enterprise	2008	2038	8,600,427	8,600,427	3,367,698	14,108,608	—	—
Ventura County Public Facilities Corporation Certificates of Participation									
Acquire/Construct Facilities	Financing or Constructing Facilities	1998	2010	12,385,000	12,385,000	5,395,000	—	—	—
Ventura County Public Financing Authority Revenue Bonds									
Refund 1991 Bond	Financing or Constructing Facilities	1998	2011	6,095,000	6,095,000	560,000	500,000	—	—
Certificates of Participation									
Acquire/Construct Facilities	Financing or Constructing Facilities	2003	2019	27,110,000	27,110,000	1,620,000	18,890,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2009	2029	89,720,000	89,720,000	—	89,720,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2001	2016	75,975,000	75,975,000	36,220,000	—	—	—
Other Long-Term Indebtedness									
Acquire/Construct Facilities	Financing or Constructing Facilities	1998	2028	51,000,000	51,000,000	168,350,000	23,700,000	—	—
Ventura County Waterworks No. 16 State Of California									
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	3,532,334	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ventura County Waterworks No. 19 State Of California	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 70,675	\$ —
Ventura Port District									
Certificates of Participation									
Refunding of COP	Harbor and Port Enterprise	2008	2027	10,000,000	10,000,000	350,000	9,046,526	—	—
Refunding of COPs	Harbor and Port Enterprise	2009	2027	2,477,200	2,477,200	94,300	2,213,911	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	5,088,955	—
Ventura Region Sanitation District									
Other Long-Term Indebtedness									
Biosolid/Microturbine Cnstrctn	Waste Disposal Enterprise	2009	2024	9,000,000	9,000,000	432,048	8,567,952	—	—
Biosolids Construction	Waste Disposal Enterprise	2008	2022	7,000,000	7,000,000	360,240	6,128,149	—	—
Expansion of Landfill	Waste Disposal Enterprise	2006	2021	7,000,000	7,000,000	375,397	5,755,752	—	—
Sewage Treatment Facility	Waste Disposal Enterprise	2007	2027	2,665,600	2,665,600	89,256	2,388,625	—	—
Victor Valley Transit Authority									
Certificates of Participation									
Capital financing	Transit Enterprise	2007	2037	36,830,000	36,830,000	620,000	34,865,000	—	—
Victor Valley Wastewater Reclamation Authority State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	11,516,803	—
Visalia Public Finance Authority									
Certificates of Participation									
Construct Convention Center	Financing or Constructing Facilities	2005	2035	21,590,000	21,590,000	1,235,000	16,250,000	—	—
Vista Joint Powers Financing Authority									
Revenue Bonds									
Construct Public Improvements	Financing or Constructing Facilities	1993	2021	14,285,000	14,285,000	480,000	10,455,000	—	—
Refunding Bonds	Financing or Constructing Facilities	1997	2020	26,775,000	26,775,000	70,000	1,115,000	—	—
Wallace Community Services District									
Other Long-Term Indebtedness									
Basin construction	Waste Disposal Enterprise	2008	2023	150,000	150,000	6,694	143,306	—	—
Walnut Public Financing Authority									
Revenue Bonds									
Improvements and Refund 1992	Financing or Constructing Facilities	2002	2022	26,055,000	26,055,000	400,000	20,890,000	—	—
Refinance 1988 Issue	Financing or Constructing Facilities	1992	2009	37,182,548	37,182,548	1,175,000	—	—	—
Walnut Valley Building Corporation									
Certificates of Participation									
Refund 1992 COPs	Financing or Constructing Facilities	1998	2018	21,705,000	21,705,000	1,110,000	10,855,000	—	—
Walnut Valley Water District									
Other Long-Term Indebtedness									
Refunding COPs	Water Enterprise	1998	2018	21,705,000	21,705,000	1,110,000	10,855,000	—	—
Washington County Water District									
Other Long-Term Indebtedness									
Meet Clean Water Mandates	Water Enterprise	2008	2013	25,000	25,000	4,513	18,043	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Washington County Water District — (continued) System Improvements	Water Enterprise	2002	2033	\$ 96,983	\$ 96,983	\$ 1,973	\$ 87,414	\$ —	\$ —
Washington Township Health Care District Revenue Bonds									
Construction 1999	Hospital Enterprise	1999	2029	49,725,000	49,725,000	1,155,000	40,265,000	—	—
Construction 2007	Hospital Enterprise	2007	2038	79,645,000	79,645,000	780,000	78,145,000	—	—
Construction 2009	Hospital Enterprise	2009	2039	55,000,000	55,000,000	—	55,000,000	—	—
General Obligation Bonds Construction	Hospital Enterprise	2006	2037	190,000,000	60,000,000	6,675,000	46,690,000	—	—
Construction 2009	Hospital Enterprise	2009	2039	25,000,000	25,000,000	—	25,000,000	—	—
Water Facilities Authority Certificates of Participation Refunding Certificates	Water Enterprise	1997	2015	24,455,000	24,455,000	1,468,313	10,702,392	—	—
Water Replenishment District of Southern California Certificates of Participation Capital Improvements	Water Enterprise	2008	2038	18,365,000	18,365,000	175,000	18,190,000	—	—
Capital Improvements	Water Enterprise	2004	2034	15,410,000	15,410,000	325,000	14,460,000	—	—
WaterReuse Finance Authority Revenue Bonds Finance Water Facilities	Financing or Constructing Facilities	1998	2028	200,000,000	200,000,000	19,625,000	16,495,000	—	—
Waterford Public Financing Authority Special Assessment Act Mark-Roos	Financing or Constructing Facilities	—	—	—	—	255,000	4,290,000	—	—
Waterloo-Morada Fire Protection District Other Long-Term Indebtedness Chapter 1146, 1985 Loan	Fire Protection	1985	—	23,880	23,880	—	23,880	—	—
Purchase of Property	Fire Protection	2003	2018	200,000	200,000	11,849	133,578	—	—
Waterworks District No. 21 (Los Angeles) Other Long-Term Indebtedness Water System Improvement	Water Enterprise	2002	2013	200,000	200,000	20,791	65,983	—	—
Water System Improvement	Water Enterprise	2000	2011	167,000	167,000	9,629	9,924	—	—
Waterworks District No. 40 (Los Angeles) General Obligation Bonds System Improvements 1961	Water Enterprise	1961	2012	1,045,000	1,045,000	5,000	15,000	—	—
System Improvements 1968	Water Enterprise	1968	2012	400,000	400,000	10,000	36,000	—	—
System Improvements 1974	Water Enterprise	1974	2012	370,000	370,000	4,000	16,000	—	—
Weaverville Community Services District Revenue Bonds Acquire Water System	Water Enterprise	1978	2009	850,000	850,000	35,000	365,000	—	—
Certificates of Participation Improvements to Water System	Water Enterprise	1997	2037	2,671,000	2,671,000	44,000	2,252,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	900	48,200	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	446,346	—
Weaverville Fire Protection District Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Weaverville Fire Protection District — (continued)									
New Fire Equipment	Fire Protection	2004	2014	\$ 92,716	\$ 92,716	\$ —	\$ 45,616	\$ —	\$ —
Weaverville Sanitary District (Trinity)									
General Obligation Bonds									
Wastewater Plant	Waste Disposal Enterprise	1973	2018	149,000	149,000	7,000	24,000	—	—
Certificates of Participation									
Sewer System Repair	Waste Disposal Enterprise	1990	2010	430,000	430,000	40,000	—	—	—
Other Long-Term Indebtedness									
Improvement Bonds	Waste Disposal Enterprise	1995	2035	520,037	520,037	7,000	353,000	—	—
Weott Community Services District									
General Obligation Bonds									
Sewer Improvements	Waste Disposal Enterprise	1998	2025	290,000	290,000	1,004	241,992	—	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	126,361	—
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	33,205	—
West Basin Municipal Water District									
Certificates of Participation									
Refunding	Water Enterprise	2008	2027	39,465,000	39,465,000	1,810,000	35,930,000	—	—
Refunding	Water Enterprise	2008	2019	128,665,000	128,665,000	800,000	126,635,000	—	—
Refunding and Improvements	Water Enterprise	2003	2030	156,085,000	156,085,000	6,395,000	121,830,000	—	—
Other Long-Term Indebtedness									
Improvement & New development	Water Enterprise	2010	2013	50,000,000	10,000,000	—	10,000,000	—	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	1,743,027	—
West Contra Costa Healthcare District									
Revenue Bonds									
Working Capital	Hospital Enterprise	2004	2011	6,000,000	6,000,000	1,099,065	2,321,068	—	—
Certificates of Participation									
Working Capital	Hospital Enterprise	2004	2029	26,000,000	26,000,000	730,000	23,175,000	—	—
Other Long-Term Indebtedness									
American Savings Loan	Hospital Enterprise	1986	2016	54,900	54,900	4,248	35,262	—	—
Equipment Lease	Hospital Enterprise	2005	2011	8,861,000	8,861,000	1,692,930	2,938,655	—	—
West Covina Public Finance Authority									
Revenue Bonds									
City Administrative Facility	Financing or Constructing Facilities	2002	2035	21,895,000	21,895,000	295,000	17,515,000	—	—
City Community Center	Financing or Constructing Facilities	2003	2023	3,625,000	3,625,000	140,000	2,825,000	—	—
Lease Revenue	Financing or Constructing Facilities	2005	2035	2,735,000	2,735,000	60,000	2,540,000	—	—
Municipal Golf Course	Financing or Constructing Facilities	2004	2034	13,500,000	13,500,000	185,000	12,090,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1999	2030	3,945,000	3,945,000	115,000	3,800,000	—	—
Sportsplex	Financing or Constructing Facilities	2006	2036	18,005,000	18,005,000	—	18,005,000	—	—
West Kern Water District									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
West Kern Water District — (continued)									
Construction Projects	Water Enterprise	2005	2031	\$ 18,000,000	\$ 18,000,000	\$ 389,010	\$ 14,429,690	\$ —	\$ —
Certificates of Participation Construction Projects	Water Enterprise	2010	2040	35,000,000	35,000,000	376,750	34,623,250	—	—
West Sacramento Area Flood Control Agency Revenue Bonds									
Flood Zone	Financing or Constructing Facilities	2008	2019	10,000,000	10,000,000	160,000	9,840,000	—	—
West Sacramento Financing Authority Revenue Bonds									
Public Buildings	Financing or Constructing Facilities	1997	2030	8,995,000	8,995,000	200,000	7,535,000	—	—
Water System	Financing or Constructing Facilities	2002	2032	25,200,000	25,200,000	115,000	24,545,000	—	—
Special Assessment Act 1911 Act Bonds	Financing or Constructing Facilities	—	—	—	—	695,000	26,845,000	—	—
Other	Financing or Constructing Facilities	—	—	—	—	1,195,000	44,765,000	—	—
Other	Financing or Constructing Facilities	—	—	—	—	80,000	3,460,000	—	—
West Side Irrigation District									
Other Long-Term Indebtedness									
Long Term Health Care Benefits	Water Enterprise	2008	2020	1,358,771	1,358,771	32,042	1,916,608	—	—
West Side Recreation and Park District									
Other Long-Term Indebtedness									
Refund of Taxes to County	Recreation and Park	2002	2004	1,423,000	1,423,000	—	132,486	—	—
West Stanislaus Fire Protection District									
Other Long-Term Indebtedness									
Fire Station Construction	Fire Protection	2000	2010	665,664	665,664	67,512	992	—	—
New Fire Engine	Fire Protection	2010	2016	360,803	360,803	58,988	301,815	—	—
West Valley Mosquito and Vector Control District									
Certificates of Participation									
Purchase of Building	Pest Control	1991	2010	1,020,000	1,020,000	90,000	100,000	—	—
Purchase of Building	Pest Control	2005	2035	3,745,000	3,745,000	70,000	3,525,000	—	—
West Valley Sanitation District of Santa Clara County (Santa Clara)									
Revenue Bonds									
Refund 1995 Bonds Series A	Waste Disposal Enterprise	2005	2017	5,722,879	5,722,879	491,562	3,880,053	—	—
Refund CSCDA Bonds	Waste Disposal Enterprise	2010	2030	6,385,000	6,385,000	—	6,385,000	—	—
South Bay Water Recycling Proj	Waste Disposal Enterprise	1999	2019	6,214,891	6,214,891	318,216	2,913,409	—	—
Subsurface Line Improvements	Waste Disposal Enterprise	2000	2031	7,325,000	7,325,000	6,255,000	—	—	—
West Valley Water District									
Revenue Bonds									
Capital Improvements	Water Enterprise	2006	2032	32,365,000	32,365,000	860,000	29,830,000	—	—
Other Long-Term Indebtedness									
Water Participation Rights	Water Enterprise	1994	2011	4,545,000	4,545,000	269,987	180,013	—	—
Special Assessment Act									

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
West Valley Water District — (continued)									
1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	\$ 30,000	\$ 265,000	\$ —	\$ —
Western Contra Costa County Transit Authority									
Other Long-Term Indebtedness									
Construction	Transit Enterprise	1998	2023	5,330,000	5,330,000	420,000	1,280,000	—	—
Western Municipal Water District									
Revenue Bonds									
Defeasance 2002 Revenue Bonds	Water Enterprise	2009	2039	102,340,000	102,340,000	2,180,000	100,160,000	—	—
Other Long-Term Indebtedness									
Conveyance System	Waste Disposal Enterprise	1997	2018	340,452	340,452	26,389	239,495	—	—
Land Acquisition	Water Enterprise	2004	2014	200,000	200,000	20,294	67,176	—	—
New Building	Water Enterprise	2010	2019	11,000,000	11,000,000	446,943	10,553,057	—	—
Pipeline	Waste Disposal Enterprise	1999	2018	7,500,000	7,500,000	334,488	3,791,049	—	—
Purchase Pipeline Capacity	Waste Disposal Enterprise	1993	2012	2,388,071	2,388,071	157,650	339,343	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	85,000	670,000	—	—
Western Riverside County Regional Wastewater Authority									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	5,284,403	—
Western Shasta Resource Conservation District									
Other Long-Term Indebtedness									
Auto Loan	Resource Conservation	2007	2012	27,761	27,761	6,876	6,618	—	—
Lease Purchase of Land	Resource Conservation	2007	2037	450,000	450,000	23,057	384,042	—	—
Time Warrants	Resource Conservation	—	—	—	—	1,044,700	341,830	—	—
Westhaven Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	283,739	—
Westlands Water District									
Certificates of Participation									
Inv in Land & Water Rights	Water Enterprise	2002	2034	100,000,000	100,000,000	1,890,000	91,160,000	—	—
Land & Water Rights	Water Enterprise	2007	2037	20,945,000	20,945,000	365,000	20,230,000	—	—
Land & Water Rights	Water Enterprise	2007	2037	36,815,000	36,815,000	660,000	35,520,000	—	—
Land and Water Rights	Water Enterprise	1999	2029	33,660,000	33,660,000	805,000	—	—	—
Land, Water Rights & Intertie	Water Enterprise	2005	2035	58,195,000	58,195,000	1,055,000	53,170,000	—	—
Refunding of 2005B	Water Enterprise	2008	2029	30,065,000	30,065,000	1,065,000	29,000,000	—	—
United States									
State Of California	Water Enterprise	—	—	—	—	—	—	33,931,122	—
	Water Enterprise	—	—	—	—	—	—	2,978,110	—
	Drainage and Drainage Maintenance	—	—	—	—	—	—	70,559	—
Westport County Water District									
General Obligation Bonds									
Install Water System	Water Enterprise	1976	2016	79,500	79,500	16,127	13,773	—	—
Westside Water District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1987	2028	940,117	940,117	118,770	631,430	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Westwood Community Services District Revenue Bonds Sewer System Improvements United States	Waste Disposal Enterprise	2000	2040	\$ 1,262,960	\$ 1,262,960	\$ 17,000	\$ 1,135,960	\$ —	\$ —
State Of California	Fire Protection	—	—	—	—	—	—	129,000	—
	Water Enterprise	—	—	—	—	—	—	651,904	—
Wheatland Water District Other Long-Term Indebtedness Water Project	Water Enterprise	1998	2004	12,000	12,000	—	12,000	—	—
Wheeler Ridge-Maricopa Water Storage District General Obligation Bonds Refunding 1996 Bonds	Water Enterprise	2004	2015	9,010,000	9,010,000	810,000	4,460,000	—	—
Whittier Public Financing Authority Revenue Bonds Refund 1992 Revenue Bonds	Financing or Constructing Facilities	2002	2023	7,505,000	7,505,000	275,000	5,770,000	—	—
Refund 98 Bonds & Improvements	Financing or Constructing Facilities	2007	2038	15,425,000	15,425,000	—	—	—	—
Whittier Utility Authority Revenue Bonds Refund 93 Issue/Improvements	Water Enterprise	2003	2033	10,945,000	10,945,000	220,000	9,240,000	—	—
Refunding/Improvements	Waste Disposal Enterprise	1993	2014	5,935,000	5,935,000	340,000	2,000,000	—	—
Water production and storage	Water Enterprise	2010	2039	9,095,000	9,095,000	—	9,095,000	—	—
Williams Fire Protection Authority Other Long-Term Indebtedness fire engine	Fire Protection	2006	2015	318,398	318,398	204,784	—	—	—
Ladder Truck	Fire Protection	2008	2023	594,000	594,000	29,151	537,051	—	—
Willow Creek Community Services District Other Long-Term Indebtedness John Deere Capital Lease United States	Water Enterprise	2008	2013	30,841	30,841	6,003	15,420	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	23,248	—
	Water Enterprise	—	—	—	—	—	—	1,121,230	—
Willow Creek Fire Protection District Other Long-Term Indebtedness Equipment Purchase	Fire Protection	2001	2010	184,985	184,985	44,199	—	—	—
Wilton Fire Protection District Other Long-Term Indebtedness Equipment	Fire Protection	2006	2011	53,752	53,752	28,325	—	—	—
Equipment	Fire Protection	2006	2011	195,028	195,028	83,737	—	—	—
Equipment	Fire Protection	2006	2010	571,075	571,075	241,847	—	—	—
Windsor County Water District Revenue Bonds Distribution	Waste Disposal Enterprise	2004	2013	1,585,000	1,585,000	200,000	625,000	—	—
Improvements	Waste Disposal Enterprise	2002	2027	5,145,000	5,145,000	150,000	4,212,500	—	—
Improvements	Water Enterprise	2002	2027	5,145,000	5,145,000	150,000	4,212,500	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Windsor County Water District — (continued)									
General Obligation Bonds									
Transmission and Distribution	Waste Disposal Enterprise	1978	2018	\$ 150,000	\$ 150,000	\$ 6,000	\$ 57,000	\$ —	\$ —
Waste Disposal	Waste Disposal Enterprise	1968	2010	670,000	368,000	20,000	—	—	—
Waste Disposal	Waste Disposal Enterprise	1970	2011	361,000	115,000	6,000	6,000	—	—
Other Long-Term Indebtedness									
Sewer Improvements	Waste Disposal Enterprise	1999	2024	8,777,801	8,777,801	408,619	5,933,527	—	—
Windsor Joint Powers Financing Authority									
Revenue Bonds									
Construction of Fire Station	Financing or Constructing Facilities	2008	2020	8,400,000	8,400,000	—	8,400,000	—	—
Refund Lease Revenue Bonds	Financing or Constructing Facilities	2001	2024	6,785,000	6,785,000	230,000	5,185,000	—	—
Winterhaven Fire Protection District									
Lease Obligations									
	Fire Protection	—	—	—	—	—	—	—	206,685
Winterhaven Water District									
Revenue Bonds									
Improvements	Water Enterprise	1971	2013	185,000	185,000	9,000	31,000	—	—
Improvements	Water Enterprise	1971	2013	115,000	115,000	5,000	18,000	—	—
Winton Public Facilities Corporation									
Other Long-Term Indebtedness									
Improve Facilities	Financing or Constructing Facilities	2005	2020	1,560,000	1,560,000	21,439	1,206,453	—	—
Winton Water and Sanitary District (Merced)									
Other Long-Term Indebtedness									
Prior Debt Refunding	Water Enterprise	1993	2017	903,738	903,738	432,758	—	—	—
Purchase Land for Future Use	Waste Disposal Enterprise	2004	2011	437,500	437,500	66,830	69,190	—	—
Woodbridge Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	—	43,968	43,968	—	37,440	—	—
Woodbridge Irrigation District									
Certificates of Participation									
Construction new Fish Screen	Water Enterprise	2003	2043	3,335,000	3,335,000	40,000	3,135,000	—	—
Construction of New Dam	Water Enterprise	2003	2043	17,000,000	11,745,000	125,000	11,060,000	—	—
Woodlake Fire Protection District									
Other Long-Term Indebtedness									
Asset Acquisition	Fire Protection	2009	2019	135,000	135,000	19,899	115,101	—	—
Woodside Fire Protection District									
Other Long-Term Indebtedness									
Purchase of two fire engines	Fire Protection	2009	2019	1,100,000	1,100,000	83,187	934,765	—	—
Yolo County Communications Emergency Services Agency									
Other Long-Term Indebtedness									
Finance Communication Improve	Governmental Services	2010	2030	380,237	380,237	—	380,237	—	—
Yolo Fire Protection District									
Other Long-Term Indebtedness									
Acq. 2007 Ford F550 Squad	Fire Protection	2006	2013	86,544	86,544	11,696	52,351	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Yolo-Solano Air Quality Management District Other Long-Term Indebtedness Equipment Acquisition-Copier	Air Pollution Control	2006	2012	\$ 25,434	\$ 25,434	\$ 5,634	\$ 7,129	\$ —	\$ —
Yorba Linda Water District Revenue Bonds Construction	Water Enterprise	2003	2033	10,645,000	10,645,000	220,000	9,425,000	—	—
Construction	Water Enterprise	2008	2038	34,995,000	34,995,000	605,000	34,035,000	—	—
Yuba City Unified School District Financing Corporation Certificates of Participation Capital Projects	Financing or Constructing Facilities	2006	2035	29,125,000	29,125,000	580,000	27,460,000	—	—
School Construction	Financing or Constructing Facilities	1997	2022	13,140,000	13,140,000	500,000	8,340,000	—	—
Yuba County Water Agency Revenue Bonds Yuba River Development	Electric Enterprise	1966	2016	185,000,000	162,246,000	7,095,000	18,943,000	—	—
Yuba Levee Financing Authority Revenue Bonds Const. Of levee improv.	Flood Control and Water Conservation	2008	2038	78,370,000	78,370,000	—	78,370,000	—	—
Yucaipa Valley Water District Certificates of Participation Acquisition of Facilities State Of California	Water Enterprise	2004	2034	45,841,113	45,841,113	855,000	41,685,000	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	44,191,647	—
Yucca Valley Airport District Other Long-Term Indebtedness Land Lease	Airport Enterprise	2000	2032	273,030	273,030	—	275,400	—	—
Yucca Valley Fire Protection District Other Long-Term Indebtedness KME Fire Truck	Fire Protection	2007	2012	1,398,809	1,398,809	142,463	224,594	—	—
Yuima Municipal Water District General Obligation Bonds Construction	Water Enterprise	2004	2014	1,500,000	1,500,000	121,719	832,813	—	—
Other Long-Term Indebtedness Construction	Water Enterprise	2008	2023	1,500,000	1,500,000	38,673	1,315,099	—	—
Zamora Fire Protection District Other Long-Term Indebtedness Acquisition of Fire Truck	Fire Protection	2001	2011	147,398	147,398	16,973	17,820	—	—
Zayante Fire Protection District General Obligation Bonds Construction of Fire Station	Fire Protection	2004	2017	350,000	350,000	49,647	225,353	—	—
Other Long-Term Indebtedness New Fire Engine	Fire Protection	2009	2013	372,649	372,649	107,413	265,236	—	—
<b>State Totals</b>				<b>\$ 121,127,715,934</b>	<b>\$ 111,659,911,431</b>	<b>\$ 9,277,727,474</b>	<b>\$ 73,730,236,417</b>	<b>\$ 2,022,519,932</b>	<b>\$ 23,256,102</b>

**Table 15. Special Districts Annual Report — Fiscal Year 2009- 10  
Taxes Allocated and Levied for Fiscal Year 2010 - 11 - Summary by County**

Name of County	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----			Total Taxes Allocated and Levied
		County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief	
Alameda	79	\$ 228,461,238	\$ 2,441,572	\$ 528,933,554,303	\$ 44,526,240	\$ 414,198	\$ 275,843,248
Alpine	5	855,349	1,496	—	—	—	856,845
Amador	34	919,631	12,798	—	—	—	932,429
Butte	136	10,288,552	113,469	670,223,209	248,922	—	10,650,943
Calaveras	64	8,183,139	112,316	342,193,017	330,673	6,120	8,632,248
Colusa	53	2,117,152	18,416	—	—	—	2,135,568
Contra Costa	125	274,576,967	3,284,667	267,153,006,239	16,264,561	257,177	294,383,372
Del Norte	27	1,805,495	36,234	384,426,080	84,115	1,661	1,927,505
El Dorado	71	61,925,230	683,183	7,581,741,487	946,451	6,852	63,561,716
Fresno	154	43,394,231	605,380	—	—	—	43,999,611
Glenn	44	1,170,549	14,940	—	—	—	1,185,489
Humboldt	71	8,454,565	136,800	—	—	—	8,591,365
Imperial	29	3,264,400	39,144	3,783,931,236	2,106,619	21,085	5,431,248
Inyo	32	2,830,725	18,814	2,018,441,090	879,006	9,249	3,737,794
Kern	190	42,565,110	393,386	161,362,993,716	25,196,880	281,220	68,436,596
Kings	51	5,217,608	69,514	1,077,797,074	887,439	9,077	6,183,638
Lake	63	8,609,376	124,875	1,678,893,266	302,915	812	9,037,978
Lassen	31	1,109,461	20,110	—	—	—	1,129,571
Los Angeles	271	746,857,329	6,491,974	2,775,510,329,967	81,854,080	662,871	835,866,254
Madera	151	4,579,671	67,455	—	—	—	4,647,126
Marin	86	62,729,336	432,366	1,250,793,439	263,531	1,102	63,426,335
Mariposa	16	1,124,489	16,315	—	—	—	1,140,804
Mendocino	74	4,519,231	48,082	3,257,049,740	431,861	3,824	5,002,998
Merced	63	5,827,558	77,731	—	—	—	5,905,289
Modoc	45	593,076	9,425	—	—	—	602,501
Mono	28	14,226,966	39,516	5,550,205,619	1,591,876	2,393	15,860,751
Monterey	114	42,447,010	261,374	1,297,225,778	190,861	1,311	42,900,556
Napa	27	10,708,536	64,543	190,427,933	332,226	—	11,105,305
Nevada	57	30,556,833	338,123	8,548,177,100	1,113,646	4,449	32,013,051
Oranje	99	466,045,407	3,905,762	465,905,603,011	51,149,685	116,531	521,217,385
Placer	77	49,671,972	513,014	13,063,455,980	1,925,834	3,305	52,114,125
Plumas	58	4,464,878	42,076	9,318,812	1,842	57	4,508,853
Riverside	196	157,277,891	2,395,956	174,995,589,205	73,854,364	772,284	234,300,495
Sacramento	140	193,054,774	2,671,082	—	—	—	195,725,856
San Benito	52	2,819,108	33,621	—	—	—	2,852,729
San Bernardino	145	188,961,890	2,480,565	25,082,172,074	42,843,936	872,488	235,158,879
San Diego	227	127,179,238	1,237,579	438,027,259,952	36,553,767	376,283	165,346,867
San Francisco	14	12,011,254	55,065	140,617,664,420	4,635,469	20,322	16,722,110
San Joaquin	215	36,711,573	447,434	286,813,436	64,426	407	37,223,840
San Luis Obispo	56	16,259,600	134,391	33,679,209	6,697	44	16,400,732
San Mateo	93	106,266,738	764,825	982,687,486	1,226,588	11,864	108,270,015
Santa Barbara	65	68,941,333	488,400	4,620,488,408	3,959,862	49,891	73,439,486
Santa Clara	60	181,424,275	1,146,932	533,960,477,449	26,010,583	33,155	208,614,945
Santa Cruz	98	29,427,490	246,642	385,586,071	41,436	561	29,716,129
Shasta	129	8,038,679	145,702	902,813,136	1,810,440	321	9,995,142
Sierra	24	633,569	6,888	354,926,768	196,214	2,109	838,780
Siskiyou	52	1,905,758	32,689	61,215,350	16,331	560	1,955,338
Solano	56	19,943,916	285,888	39,278,094,317	8,765,725	89,385	29,084,914
Sonoma	98	40,999,794	401,111	84,786,087,051	8,111,299	62,014	49,574,218

Table 15. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
 Taxes Allocated and Levied for Fiscal Year 2010 - 11 - Summary by County

Name of County	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----			Total Taxes Allocated and Levied
		County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief	
Stanislaus	132	\$ 12,244,535	\$ 217,940	\$ —	\$ —	\$ —	\$ 12,462,475
Sutter	41	5,895,177	82,275	—	—	—	5,977,452
Tehama	34	1,602,769	32,790	—	—	—	1,635,559
Trinity	21	560,293	8,764	253,461,501	21,775	619	591,451
Tulare	119	15,792,187	201,089	21,149,116,384	6,651,088	65,188	22,709,552
Tuolumne	88	3,322,760	48,481	1,041,560,227	88,021	354	3,459,616
Ventura	70	166,966,692	1,672,044	86,669,026,955	6,325,991	40,252	175,004,979
Yolo	66	5,237,406	50,045	15,696,787	10,950	226	5,298,627
Yuba	77	4,002,861	68,023	—	—	—	4,070,884
<b>State Total</b>	<b>4,793</b>	<b>\$ 3,557,582,630</b>	<b>\$ 35,791,091</b>	<b>\$5,803,074,204,282</b>	<b>\$ 451,824,225</b>	<b>\$ 4,201,621</b>	<b>\$ 4,049,399,567</b>

**Table 16. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - Summary by Type**

Type of District	Type Code	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----				Total Taxes Allocated and Levied
			County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief		
Air Pollution Control	01	31	\$ 21,242,893	\$ 179,701	\$ —	\$ —	\$ —	\$ 21,422,594	
Airport	02	10	6,845,788	70,785	—	—	—	6,916,573	
Bridge and Highway	03	1	—	—	—	—	—	—	
California Water	41	136	71,937,156	700,760	92,987,804,294	53,274,410	—	125,912,326	
Cemetery	04	251	35,299,712	419,375	—	—	—	35,719,087	
Citrus Pest Control	24	10	—	—	—	—	—	—	
Community Services	05	324	102,000,109	1,180,615	4,979,359,096	1,051,859	13,814	104,246,397	
County Sanitation	36	96	4,203,171	48,062	25,365,837,471	—	—	4,251,233	
County Service Area	34	880	116,797,328	1,102,901	466,252,156	95,759	793	117,996,781	
County Water	42	164	82,527,419	916,178	99,797,332,127	26,173,941	341,545	109,959,083	
County Waterworks	49	28	4,940,413	46,251	115,436,337	44,085	549	5,031,298	
Drainage	06	23	1,133,927	15,126	118,054,340	30,502	—	1,179,555	
Fire Protection	07	363	1,467,728,865	14,624,993	5,454,786,653	398,971	2,665	1,482,755,494	
Flood Control and Water Conservation	08	42	322,191,058	3,317,969	1,833,266,432,650	9,745,157	74,320	335,328,504	
Flood Control Maintenance Area	09	10	44,986	1,495	—	—	—	46,481	
Garbage Disposal	10	8	4,621,811	39,275	—	—	—	4,661,086	
Harbor and Port	11	13	8,519,704	77,022	62,554,424	12,147	241	8,609,114	
Health	12	3	205,742	2,460	—	—	—	208,202	
Highway Lighting	18	141	6,283,050	59,224	—	—	—	6,342,274	
Hospital	14	81	97,037,835	972,143	222,357,791,252	54,280,205	572,633	152,862,816	
Irrigation	52	94	42,779,265	511,433	9,697,933,243	4,351,711	—	47,642,409	
Joint Exercise of Powers	50	768	183,039,923	1,522,335	48,000,070,106	8,609,645	76,792	193,248,695	
Joint Highways	13	1	—	—	—	—	—	—	
Levee	16	14	177,449	3,644	—	—	—	181,093	
Library	17	14	15,454,488	167,232	18,354,859,756	1,237,545	8,682	16,867,947	
Maintenance	19	255	23,335,370	220,688	190,427,933	332,226	—	23,888,284	
Memorial	20	27	4,792,743	61,296	—	—	—	4,854,039	
Metropolitan Water	43	1	—	—	1,716,531,425,193	82,870,942	595,101	83,466,043	
Mosquito Abatement	21	46	66,441,794	802,750	—	—	—	67,244,544	
Municipal Improvement	15	5	11,920,863	112,468	—	—	—	12,033,331	
Municipal Utility	39	5	25,859,148	302,891	58,942,864,657	4,017,755	47,344	30,227,138	
Municipal Water	44	36	110,912,060	1,429,297	82,374,333,821	52,476,052	984,179	165,801,588	
Nonprofit Corporation	54	187	1,127,440	9,437	—	—	—	1,136,877	
Parking	22	23	4,910	71	—	—	—	4,981	
Permanent Road Division	29	82	68,308	531	—	—	—	68,839	
Pest Abatement	23	6	1,727,394	30,760	—	—	—	1,758,154	
Police Protection	25	3	1,149,138	9,253	—	—	—	1,158,391	
Public Utility	40	54	22,998,815	244,006	5,097,958,895	471,364	6,708	23,720,893	
Reclamation	26	158	1,743,043	20,080	—	—	—	1,763,123	
Recreation and Park	27	108	260,285,394	2,522,086	282,938,056,982	24,740,029	303,393	287,850,902	
Resource Conservation	31	73	117,947,631	1,016,569	32,703,786,142	489,760	—	119,453,960	
Road Maintenance	28	3	1,308	17	—	—	—	1,325	
Sanitary	30	72	42,762,674	406,505	1,207,720,138	1,245,010	12,435	44,426,624	
Sanitation and Flood Control	32	2	3,001,636	32,860	—	—	—	3,034,496	
Separation of Grade	33	1	116,719	1,027	—	—	—	117,746	
Sewer and Sewer Maintenance	35	22	416,688	4,212	—	—	—	420,900	
Storm Water Drainage and Maintenance	37	49	1,011,191	9,141	—	—	—	1,020,332	
Toll Tunnel Authority	53	1	—	—	—	—	—	—	

**Table 16. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)  
Taxes Allocated and Levied for Fiscal Year 2010 - 11 - Summary by Type**

Type of District	Type Code	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----			Total Taxes Allocated and Levied
			County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief	
Transit	38	15	\$ 105,781,968	\$ 1,088,607	\$ 455,899,953,966	\$ 15,083,132	\$ 162,267	\$ 122,115,974
Water Agency or Authority	45	30	149,807,679	1,377,787	783,730,704,311	109,221,490	998,160	261,405,116
Water Conservation	46	13	8,897,929	105,812	22,432,468,339	1,570,528	—	10,574,269
Water Replenishment	47	2	458,695	3,961	—	—	—	462,656
Water Storage	48	8	—	—	—	—	—	—
<b>State Total</b>		<u>4,793</u>	<u>\$ 3,557,582,630</u>	<u>\$ 35,791,091</u>	<u>\$ 5,803,074,204,282</u>	<u>\$ 451,824,225</u>	<u>\$ 4,201,621</u>	<u>\$ 4,049,399,567</u>

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Acampo Maintenance District (San Joaquin)	San Joaquin	AP	\$ 3,129	\$ 38	\$ —	—	\$ —	\$ —	\$ 3,167
Adin Cemetery District	Lassen	AP	13,429	246	—	—	—	—	13,675
Adin Cemetery District	Modoc	AP	9,327	148	—	—	—	—	9,475
Adin Community Services District	Modoc	AP	2,754	44	—	—	—	—	2,798
Adin Fire Protection District	Lassen	AP	11,302	205	—	—	—	—	11,507
Adin Fire Protection District	Modoc	AP	11,341	180	—	—	—	—	11,521
Adin Lighting District	Modoc	AP	2,140	34	—	—	—	—	2,174
Airport Neighborhood Lighting District	Stanislaus	AP	5,723	103	—	—	—	—	5,826
Alameda County Fire Department	Alameda	AP	27,078,968	283,916	—	—	—	—	27,362,884
Alameda County Flood Control and Water Conservation District	Alameda	AP	28,155,917	304,424	39,060,953,278	0.025000	9,742,625	74,271	38,277,237
Alameda County Mosquito Abatement District	Alameda	AP	1,474,053	15,849	—	—	—	—	1,489,902
Alameda County Resource Conservation District	Alameda	AP	151,878	1,491	—	—	—	—	153,369
Alameda County Water District	Alameda	AP	3,546,651	37,827	41,296,311,892	0.007100	2,935,127	28,414	6,548,019
Alameda-Contra Costa Transit District	Alameda	AP	55,409,258	616,297	—	—	—	—	56,025,555
Alameda-Contra Costa Transit District	Contra Costa	AP	6,975,891	92,081	—	—	—	—	7,067,972
Alamo-Lafayette Cemetery District	Contra Costa	AP	217,264	2,406	—	—	—	—	219,670
Albion-Little River Fire Protection	Mendocino	AP	76,013	771	—	—	—	—	76,784
Aldercroft Heights County Water District	Santa Clara	AP	7,341	50	—	—	—	—	7,391
Alderpoint County Water District	Humboldt	AP	1,232	19	—	—	—	—	1,251
Alexander Estates Lighting District	Mendocino	AP	7,870	84	—	—	—	—	7,954
Alleghany County Water District	Sierra	AP	5,355	50	—	—	—	—	5,405
Almond Park Maintenance District (San Joaquin)	San Joaquin	AP	1,815	22	—	—	—	—	1,837
Almonte Sanitary District (Marin)	Marin	AP	69,334	478	—	—	—	—	69,812
Alpaugh Irrigation District	Tulare	AP	122,338	1,553	—	—	—	—	123,891
Alpine Fire Protection District	San Diego	AP	2,566,858	24,978	—	—	—	—	2,591,836
Alpine Springs County Water District	Placer	AP	571,195	5,867	—	—	—	—	577,062
Alpine Village-Sequoia Crest Community Services District	Tulare	AP	16,717	215	—	—	—	—	16,932
Alta Cemetery District	Fresno	AP	8,512	238	—	—	—	—	8,750
Alta Cemetery District	Tulare	AP	116,098	1,473	—	—	—	—	117,571
Alta Fire Protection District	Placer	AP	69,652	606	—	—	—	—	70,258
Alta Hospital District	Tulare	AP	289,369	3,685	—	—	—	—	293,054
Altadena Library District	Los Angeles	AP	1,704,060	14,875	—	—	—	—	1,718,935
Altaville Cemetery District	Calaveras	AP	77,331	1,061	—	—	—	—	78,392
Altaville-Melones Fire Protection District	Calaveras	AP	61,957	850	—	—	—	—	62,807
Alto Sanitary District (Marin)	Marin	AP	35,961	248	—	—	—	—	36,209
Alturas Cemetery District	Modoc	AP	92,176	1,453	—	—	—	—	93,629
Alturas Fire Protection District	Modoc	AP	80,868	1,287	—	—	—	—	82,155
Amador County Fire Protection District	Amador	AP	17,953	248	—	—	—	—	18,201
Amador Water Agency	Amador	AP	243,402	3,284	—	—	—	—	246,686
Ambrose Recreation and Park District	Contra Costa	AP	329,847	6,654	—	—	—	—	336,501
American Canyon Fire Protection District	Napa	AP	3,023,874	18,270	—	—	—	—	3,042,144
Anderson Cemetery District	Shasta	AP	66,086	1,213	—	—	—	—	67,299
Anderson Fire Protection District	Shasta	AP	800,688	14,816	—	—	—	—	815,504

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Anderson Springs Community Services District	Lake	AP	\$ 5,336	\$ 67	\$ —	—	\$ —	\$ —	\$ 5,403
Anderson Valley Cemetery District	Mendocino	AP	39,474	396	—	—	—	—	39,870
Anderson Valley Community Services District	Mendocino	AP	206,552	2,106	—	—	—	—	208,658
Anderson-Cottonwood Irrigation District	Shasta	AP	361,295	6,645	—	—	—	—	367,940
Anderson-Cottonwood Irrigation District	Tehama	AP	32,531	671	—	—	—	—	33,202
Angels Camp Veterans Memorial District	Calaveras	AP	92,238	1,266	—	—	—	—	93,504
Antelope Fire Protection District	Mono	AP	153,384	425	—	—	—	—	153,809
Antelope Valley Mosquito Abatement District	Los Angeles	AP	145,717	1,260	—	—	—	—	146,977
Antelope Valley Resource Conservation District	Kern	AP	9,455	88	—	—	—	—	9,543
Antelope Valley Resource Conservation District	Los Angeles	AP	137,699	1,188	10,014,306,383	0.000000	—	—	138,887
Antelope Valley Resource Conservation District	Ventura	AP	10	—	—	—	—	—	10
Antelope Valley-East Kern Water Agency	Kern	AP	445,069	3,977	2,993,847,057	0.070490	2,808,600	21,886	3,279,532
Antelope Valley-East Kern Water Agency	Los Angeles	AP	2,241,632	19,248	10,995,699,835	0.000000	8,488,888	136,135	10,885,903
Antelope Valley-East Kern Water Agency	Ventura	AP	261	—	—	—	—	—	261
Apple Valley Fire Protection District	San Bernardino	AP	4,267,152	55,942	—	—	—	—	4,323,094
Aptos-La Selva Fire Protection Services	Santa Cruz	AP	8,521,580	71,707	—	—	—	—	8,593,287
Arbuckle Cemetery District	Colusa	AP	79,778	714	—	—	—	—	80,492
Arbuckle Public Utility District	Colusa	AP	70,550	638	—	—	—	—	71,188
Arbuckle-College City Fire Protection District	Colusa	AP	400,183	3,639	—	—	—	—	403,822
Arcade Creek Recreation and Park District	Sacramento	AP	485,639	6,727	—	—	—	—	492,366
Arcata Fire Protection District	Humboldt	AP	1,753,205	27,620	—	—	—	—	1,780,825
Arden Manor Recreation and Park District	Sacramento	AP	323,640	4,468	—	—	—	—	328,108
Arden Park Recreation and Park District	Sacramento	AP	299,154	4,148	—	—	—	—	303,302
Armona Community Services District	Kings	AP	35,414	464	—	—	—	—	35,878
Arnold Lighting District	Calaveras	AP	5,478	75	—	—	—	—	5,553
Aromas County Water District	Monterey	AP	24,081	148	66,220,190	0.000830	551	10	24,790
Aromas County Water District	San Benito	AP	28,117	337	—	—	—	—	28,454
Aromas Tri-County Fire Protection District	Monterey	AP	621,987	3,823	—	—	—	—	625,810
Aromas Tri-County Fire Protection District	San Benito	AP	416,789	4,976	—	—	—	—	421,765
Aromas Tri-County Fire Protection District	Santa Cruz	AP	21,023	173	—	—	—	—	21,196
Arrowbear Park County Water District	San Bernardino	AP	224,883	2,959	—	—	—	—	227,842
Arroyo Grande Cemetery District	San Luis Obispo	AP	98,687	896	—	—	—	—	99,583
Arroyo Vista Community Service District	El Dorado	AP	11,140	121	—	—	—	—	11,261
Artesia Cemetery District	Los Angeles	AP	117,844	1,014	—	—	—	—	118,858
Artois Fire Protection District	Glenn	AP	32,866	422	—	—	—	—	33,288
Ash Maintenance District (San Joaquin)	San Joaquin	AP	17,295	209	—	—	—	—	17,504
Ashley Maintenance District (San Joaquin)	San Joaquin	AP	264	3	—	—	—	—	267
Atascadero Cemetery District	San Luis Obispo	AP	271,299	2,615	—	—	—	—	273,914
Athens - Woodcrest - Olivita Garbage Disposal District	Los Angeles	AP	476,498	4,068	—	—	—	—	480,566
Atherton Channel Drainage District	San Mateo	AP	72,979	475	—	—	—	—	73,454
Auburn Cemetery District	Placer	AP	398,007	4,036	—	—	—	—	402,043
Auburn Recreation and Park District	Placer	AP	2,353,482	23,892	—	—	—	—	2,377,374
Audubon Hills Community Services District	El Dorado	AP	28,433	310	—	—	—	—	28,743

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Avena Drainage District (San Joaquin)	San Joaquin	AP	\$ 12,260	\$ 148	\$ —	—	\$ —	\$ —	\$ 12,408
Avenal Healthcare District	Kings	AP	119,754	1,593	—	—	—	—	121,347
Avila Beach Community Services District	San Luis Obispo	AP	467,659	3,330	—	—	—	—	470,989
Baker Community Services District	San Bernardino	AP	86,554	1,112	—	—	—	—	87,666
Bald Mountain Fire Protection District	Fresno	AP	103,735	1,379	—	—	—	—	105,114
Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	AP	719	8	—	—	—	—	727
Ballico Community Services District	Merced	AP	6,878	92	—	—	—	—	6,970
Ballico-Cortez Water District	Merced	AP	4,913	66	—	—	—	—	4,979
Bangor Cemetery District	Butte	AP	6,098	93	—	—	—	—	6,191
Banning Unified School Library	Riverside	AP	481,261	7,285	—	—	—	—	488,546
Banta-Carbona Irrigation District	San Joaquin	AP	89,111	1,005	—	—	—	—	90,116
Bard Water District	Imperial	AP	12,601	155	—	—	—	—	12,756
Bardsdale Cemetery District	Ventura	AP	23,835	48	—	—	—	—	23,883
Barstow Cemetery District	San Bernardino	AP	108,134	1,284	—	—	—	—	109,418
Barstow Fire Protection District	San Bernardino	AP	3,091,944	40,430	—	—	—	—	3,132,374
Barstow Heights Community Services District	San Bernardino	AP	60,512	793	—	—	—	—	61,305
Bay Area Air Quality Management District	Alameda	AP	3,573,838	38,003	—	—	—	—	3,611,841
Bay Area Air Quality Management District	Contra Costa	AP	2,479,440	29,537	—	—	—	—	2,508,977
Bay Area Air Quality Management District	Marin	AP	1,089,060	7,510	—	—	—	—	1,096,570
Bay Area Air Quality Management District	Napa	AP	745,643	4,495	—	—	—	—	750,138
Bay Area Air Quality Management District	San Francisco	AP	3,001,435	13,766	—	—	—	—	3,015,201
Bay Area Air Quality Management District	San Mateo	AP	2,741,531	19,668	—	—	—	—	2,761,199
Bay Area Air Quality Management District	Santa Clara	AP	5,366,496	40,867	—	—	—	—	5,407,363
Bay Area Air Quality Management District	Solano	AP	511,653	7,037	—	—	—	—	518,690
Bay Area Air Quality Management District	Sonoma	AP	1,062,044	10,650	—	—	—	—	1,072,694
Bayliss Fire Protection District	Glenn	AP	9,555	123	—	—	—	—	9,678
Bayshore Sanitary District (San Mateo)	San Mateo	AP	73,067	1,587	—	—	—	—	74,654
Beach Cities Health District	Los Angeles	AP	2,417,727	21,103	—	—	—	—	2,438,830
Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	San Joaquin	AP	12,468	154	—	—	—	—	12,622
Bear Mountain Recreation and Park District	Kern	AP	541,018	4,904	—	—	—	—	545,922
Bear River Recreation and Park District	Nevada	AP	21,636	242	—	—	—	—	21,878
Bear Valley Community Healthcare District	San Bernardino	AP	865,140	11,440	—	—	—	—	876,580
Bear Valley Community Services District	Kern	AP	1,461,138	13,600	651,186,364	0.047701	333,715	4,885	1,813,338
Bear Valley-Indian Valley Fire Protection District	Colusa	AP	43,874	388	—	—	—	—	44,262
Bear Valley-Indian Valley Fire Protection District	Glenn	AP	4,565	57	—	—	—	—	4,622
Beaumont Cherry Valley Recreation and Park District	Riverside	AP	1,044,300	16,171	—	—	—	—	1,060,471
Beaumont Library District	Riverside	AP	1,094,654	17,279	—	—	—	—	1,111,933
Beckwourth County Service Area	Plumas	AP	8,075	78	9,318,812	0.019760	1,842	57	10,052
Beckwourth Fire Protection District	Plumas	AP	81,984	801	—	—	—	—	82,785
Bel Aire Lighting Maintenance (San Mateo)	San Mateo	AP	40,349	262	—	—	—	—	40,611
Bel Marin Keys Community Services District	Marin	AP	375,042	2,593	—	—	—	—	377,635
Bell Canyon Community Services District	Ventura	AP	438,465	4,169	—	—	—	—	442,634

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Bell Gardens Lighting District	Los Angeles	AP	\$ 320,892	\$ 2,757	\$ —	—	\$ —	\$ —	\$ 323,649
Bell Lighting District	Los Angeles	AP	191,474	1,611	—	—	—	—	193,085
Bella Vista Recreation and Park District	Los Angeles	AP	8,230	72	—	—	—	—	8,302
Bella Vista Water District	Shasta	LO	611,156	11,429	482,934,008	0.370000	1,788,555	—	2,411,140
Belmont Fire Protection District	San Mateo	AP	6,296,447	50,433	—	—	—	—	6,346,880
Belmont Lighting District	San Mateo	AP	5,756	37	—	—	—	—	5,793
Belmont Terrace Lighting District	Sonoma	AP	6,219	58	—	—	—	—	6,277
Belvedere Garbage Disposal District	Los Angeles	AP	1,495,588	12,198	—	—	—	—	1,507,786
Ben Lomond Fire Protection District	Santa Cruz	AP	632,530	5,292	—	—	—	—	637,822
Bennett Valley Fire Protection	Sonoma	AP	495,164	4,580	—	—	—	—	499,744
Berrenda Mesa Water District	Kern	AP	65,431	612	—	—	—	—	66,043
Bertsch-Ocean View Community Services District	Del Norte	AP	6,044	122	1,182,158	0.000000	227	5	6,398
Bethel Island Municipal Improvement District	Contra Costa	AP	399,958	4,244	—	—	—	—	404,202
Bieber Lighting District	Lassen	AP	2,678	48	—	—	—	—	2,726
Big Bear Airport District	San Bernardino	AP	1,127,389	14,875	—	—	—	—	1,142,264
Big Bear City Community Services District	San Bernardino	AP	1,827,254	24,181	—	—	—	—	1,851,435
Big Bear Lake Fire Protection District	San Bernardino	AP	3,790,512	50,056	—	—	—	—	3,840,568
Big Bear Municipal Water District	San Bernardino	AP	2,937,323	38,771	—	—	—	—	2,976,094
Big Bear Valley Recreation and Park District	San Bernardino	AP	1,713,203	22,632	—	—	—	—	1,735,835
Big Pine Cemetery District	Inyo	AP	16,845	112	—	—	—	—	16,957
Big Pine Fire Protection District	Inyo	AP	246,096	1,645	—	—	—	—	247,741
Big Pine Lighting District	Inyo	AP	21,707	143	—	—	—	—	21,850
Big River Community Services District	San Bernardino	AP	20,309	269	—	—	—	—	20,578
Big Rock Community Services District	Del Norte	AP	—	—	32,126,460	0.050000	16,285	308	16,593
Big Springs Irrigation District	Siskiyou	AP	1,584	27	—	—	—	—	1,611
Big Valley Fire Protection District	Lassen	AP	20,126	364	—	—	—	—	20,490
Big Valley Pest Abatement District	Lassen	AP	43,174	783	—	—	—	—	43,957
Bighorn-Desert View Water Agency	San Bernardino	AP	101,421	1,242	—	—	—	—	102,663
Biola Community Services District	Fresno	AP	40,502	531	—	—	—	—	41,033
Birchim Community Services District	Mono	AP	13,785	38	—	—	—	—	13,823
Bishop Fire Protection District	Inyo	AP	326,814	2,191	—	—	—	—	329,005
Bittner Lane Permanent Road Division District	Sonoma	AP	1,856	17	—	—	—	—	1,873
Blanchard - Santa Paula Public Library District - Blanchard Community Library	Ventura	AP	329,903	3,151	—	—	3,151	—	333,054
Bloomington Recreation and Park District	San Bernardino	AP	259,695	3,334	—	—	—	—	263,029
Bloss Memorial Healthcare District	Merced	AP	250,211	3,337	—	—	—	—	253,548
Blue Lake Fire Protection District	Humboldt	AP	99,723	1,571	—	—	—	—	101,294
Bodega Bay Fire Protection District	Sonoma	AP	234,072	2,167	—	—	—	—	236,239
Bodega Bay Public Utility District	Sonoma	AP	332,047	3,073	—	—	—	—	335,120
Boggs Tract Fire Protection District	San Joaquin	AP	64,776	790	—	—	—	—	65,566
Boggs Tract Maintenance District (San Joaquin)	San Joaquin	AP	1,200	15	—	—	—	—	1,215
Bolinas Community Public Utility	Marin	AP	239,420	1,654	253,187,703	0.008300	22,995	148	264,217
Bolinas Fire Protection District	Marin	AP	316,902	2,185	—	—	—	—	319,087
Bolinas Highlands Permanent Road Division	Marin	AP	6,049	42	—	—	—	—	6,091

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Bombay Beach Community Service District	Imperial	AP	\$ 3,566	\$ 43	\$ —	—	\$ —	\$ —	\$ 3,609
Bonita-Sunnyside Fire Protection District	San Diego	AP	2,185,118	21,263	—	—	—	—	2,206,381
Boron Community Services District	Kern	AP	37,058	309	—	—	—	—	37,367
Borrego Springs Fire Protection District	San Diego	AP	1,218,683	11,859	—	—	—	—	1,230,542
Borrego Water District	San Diego	LO	68,699	668	—	—	—	—	69,367
Boulder Creek Fire Protection District	Santa Cruz	AP	712,751	5,970	—	—	—	—	718,721
Boulder Creek Recreation and Park District	Santa Cruz	AP	156,929	1,314	—	—	—	—	158,243
Bowling Green Estates Maintenance (San Joaquin)	San Joaquin	AP	619	8	—	—	—	—	627
Branciforte Fire Protection District	Santa Cruz	AP	550,346	4,621	—	—	—	—	554,967
Brawley County Water District	Imperial	AP	—	—	99,386,803	0.021300	22,047	—	22,047
Bridgeport Fire Protection District	Mono	AP	141,151	392	—	—	—	—	141,543
Bridgeport Public Utility District	Mono	AP	14,187	39	—	—	—	—	14,226
Broadmoor Police Protection District	San Mateo	AP	964,368	6,242	—	—	—	—	970,610
Brooktrails Community Services District	Mendocino	AP	348,121	3,550	—	—	—	—	351,671
Browns Valley Cemetery District	Yuba	AP	25,179	388	—	—	—	—	25,567
Brownsville Cemetery District	Yuba	AP	21,206	358	—	—	—	—	21,564
Buckeye Fire Protection District	Shasta	AP	79,535	1,470	—	—	—	—	81,005
Buena Park Library District	Orange	AP	1,602,859	13,309	—	—	—	—	1,616,168
Burbank-Paradise Fire Protection District	Stanislaus	AP	71,420	1,271	—	—	—	—	72,691
Burkett Garden Acres Maintenance District (San Joaquin)	San Joaquin	AP	9,182	112	—	—	—	—	9,294
Burkett Gardens Maintenance District (San Joaquin)	San Joaquin	AP	19,399	235	—	—	—	—	19,634
Burlingame Hills Sewer Maintenance District	San Mateo	AP	55,429	361	—	—	—	—	55,790
Burney Basin Mosquito Abatement District	Shasta	AP	116,278	1,969	—	—	—	—	118,247
Burney Cemetery District	Shasta	AP	49,158	805	—	—	—	—	49,963
Burney Fire Protection District	Shasta	AP	252,222	4,562	—	—	—	—	256,784
Burney Water District	Shasta	AP	—	—	—	—	—	—	—
Butte City Community Services District	Glenn	AP	10,173	132	—	—	—	—	10,305
Butte County Mosquito and Vector Control District	Butte	AP	1,995,014	19,411	—	—	—	—	2,014,425
Butte Creek Drainage District (Butte)	Butte	AP	5,955	93	—	—	—	—	6,048
Butte Creek Drainage District (Butte)	Glenn	AP	2,500	32	—	—	—	—	2,532
Butte Valley Fire Protection	Siskiyou	AP	21,946	376	—	—	—	—	22,322
Butte Valley Irrigation District	Siskiyou	AP	4,370	75	—	—	—	—	4,445
Buttonwillow County Water District	Kern	AP	446,602	4,208	10,415,733	0.040039	4,708	112	455,630
Buttonwillow Recreation and Park District	Kern	AP	591,841	5,522	5,093,272,748	0.005568	293,717	54	891,134
Byron - Brentwood - Knightsen Cemetery District	Contra Costa	AP	371,279	4,234	—	—	—	—	375,513
Byron Sanitary District (Contra Costa)	Contra Costa	AP	24,549	259	—	—	—	—	24,808
Byron-Bethany Irrigation District	Alameda	AP	28,004	225	—	—	—	—	28,229
Byron-Bethany Irrigation District	Contra Costa	AP	815,186	8,727	—	—	—	—	823,913
Byron-Bethany Irrigation District	San Joaquin	AP	1,480,618	18,513	—	—	—	—	1,499,131
Cabazon County Water District	Riverside	AP	16,339	192	—	—	—	—	16,531
Cacheville Community Services District	Yolo	AP	4,083	80	15,696,787	0.066000	10,950	226	15,339
Cachuma Resource Conservation District	Kern	AP	56	—	—	—	—	—	56
Cachuma Resource Conservation District	San Luis Obispo	LO	5,687	45	—	—	—	—	5,732

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Cachuma Resource Conservation District	Santa Barbara	AP	\$ 82,056	\$ 564	\$ —	—	\$ —	\$ —	\$ 82,620
Calabasas Lighting District	Los Angeles	AP	254,476	2,233	—	—	—	—	256,709
Calaveras County Water District	Calaveras	AP	2,512,620	34,487	—	—	—	—	2,547,107
Calaveras Public Utility District	Calaveras	AP	96,584	1,326	342,193,017	0.083355	330,673	6,120	434,703
California Pines Community Services District	Modoc	AP	127,023	2,040	—	—	—	—	129,063
California Valley Community Services District	San Luis Obispo	AP	83,004	688	—	—	—	—	83,692
Callayomi County Water District	Lake	AP	—	—	73,990,911	0.013480	9,943	90	10,033
Calleguas Municipal Water District	Ventura	AP	6,032,071	61,899	—	—	—	—	6,093,970
Calpella County Water District	Mendocino	AP	16,055	172	—	—	—	—	16,227
Calwa Recreation and Park District	Fresno	AP	239,192	3,986	—	—	—	—	243,178
Camarillo Health Care District	Ventura	AP	2,020,749	20,284	—	—	—	—	2,041,033
Camarillo Lighting Maintenance District (Ventura)	Ventura	AP	2,197,552	22,020	—	—	—	—	2,219,572
Camarillo Sanitary District (Ventura)	Ventura	AP	930,912	9,431	—	—	—	—	940,343
Cambria Cemetery District	San Luis Obispo	AP	85,164	722	—	—	—	—	85,886
Cambria Community Healthcare District	San Luis Obispo	AP	418,314	3,554	—	—	—	—	421,868
Cambria Community Services District	San Luis Obispo	AP	1,887,837	16,020	—	—	—	—	1,903,857
Cameron Estates Community Services District	El Dorado	AP	80,289	873	—	—	—	—	81,162
Cameron Park Airport District	El Dorado	AP	12,481	136	—	—	—	—	12,617
Cameron Park Community Services District	El Dorado	AP	3,338,973	36,440	1,981,592,925	0.024300	491,724	6,846	3,873,983
Camp Meeker Recreation and Park District	Sonoma	AP	56,729	525	—	—	—	—	57,254
Campo Bello-University Park Drainage Maintenance District (San Mateo)	San Mateo	AP	2,754	17	—	—	—	—	2,771
Camptonville Community Services District	Yuba	AP	1,637	29	—	—	—	—	1,666
Camrosa Water District	Ventura	AP	499,295	4,786	—	—	—	—	504,081
Canada County Water District	San Mateo	AP	26,268	170	—	—	—	—	26,438
Canby Fire Protection District	Modoc	AP	19,234	299	—	—	—	—	19,533
Canby Lighting District	Modoc	AP	639	10	—	—	—	—	649
Canebrake County Water District	San Diego	AP	12,710	124	—	—	—	—	12,834
Capay Cemetery District	Yolo	AP	59,637	506	—	—	—	—	60,143
Capay Fire Protection District	Glenn	AP	8,898	117	—	—	—	—	9,015
Capay Fire Protection District	Tehama	AP	43,384	907	—	—	—	—	44,291
Capay Valley Fire Protection District	Yolo	AP	130,403	887	—	—	—	—	131,290
Capistrano Bay Community Services District	Orange	AP	677,196	5,694	—	—	—	—	682,890
Carlotta Community Services District	Humboldt	AP	26,691	420	—	—	—	—	27,111
Carlsbad Municipal Water District	San Diego	AP	2,697,256	26,247	—	—	—	—	2,723,503
Carmel Area Wastewater Agency (Monterey)	Monterey	AP	1,377,639	8,457	—	—	—	—	1,386,096
Carmel Highlands Fire Protection District	Monterey	AP	1,950,463	12,049	—	—	—	—	1,962,512
Carmel Valley Fire Protection District	Monterey	AP	2,368,032	14,541	—	—	—	—	2,382,573
Carmel Lighting District	Sonoma	AP	9,484	88	—	—	—	—	9,572
Carmichael Recreation and Park District	Sacramento	AP	1,534,478	21,266	—	—	—	—	1,555,744
Carpinteria - Summerland Fire Protection District	Santa Barbara	AP	6,860,175	46,935	—	—	—	—	6,907,110
Carpinteria Cemetery District	Santa Barbara	AP	160,420	1,095	—	—	—	—	161,515
Carpinteria Sanitary District (Santa Barbara)	Santa Barbara	AP	446,366	3,037	—	—	—	—	449,403
Carpinteria Street Lighting District No. 1	Santa Barbara	AP	267,888	1,824	—	—	—	—	269,712

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Carlens Cemetery District	Tuolumne	AP	\$ 43,506	\$ 629	\$ —	—	\$ —	\$ —	\$ 44,135
Caruthers Community Services District	Fresno	AP	84,508	1,149	—	—	—	—	85,657
Casitas Municipal Water	Ventura	AP	1,937,839	19,171	8,181,336,388	0.018710	1,672,853	12,890	3,642,753
Castaic Lake Water Agency	Los Angeles	AP	19,083,610	166,363	32,606,965,480	0.070600	22,912,315	221,664	42,383,952
Castaic Lake Water Agency	Ventura	AP	71,017	648	47,185,792	0.070600	35,588	—	107,253
Castella Fire Protection District	Shasta	AP	55,960	857	—	—	—	—	56,817
Castle Rock County Water District	Contra Costa	AP	10,877	117	—	—	—	—	10,994
Castro Valley Sanitary District (Alameda)	Alameda	AP	567,134	5,751	—	—	—	—	572,885
Castroville Cemetery District	Monterey	AP	58,664	357	—	—	—	—	59,021
Castroville Community Services District	Monterey	AP	97,817	558	—	—	—	—	98,375
Cathedral City Community Services District	Riverside	AP	302,253	4,238	—	—	—	—	306,491
Cayucos Fire Protection District	San Luis Obispo	AP	209,476	1,783	—	—	—	—	211,259
Cayucos Sanitary District (San Luis Obispo)	San Luis Obispo	AP	586,954	4,986	—	—	—	—	591,940
Cayucos-Morro Bay Cemetery District	San Luis Obispo	AP	303,792	2,407	—	—	—	—	306,199
Cazadero Community Services District	Sonoma	AP	217,483	2,002	—	—	—	—	219,485
Cedarville Cemetery District	Modoc	AP	16,111	259	—	—	—	—	16,370
Cedarville County Water District	Modoc	AP	4,004	63	—	—	—	—	4,067
Cedarville Fire Protection District	Modoc	AP	47,515	764	—	—	—	—	48,279
Cedarville Lighting District	Modoc	AP	4,948	78	—	—	—	—	5,026
Celeste County Water District	Merced	AP	491	7	—	—	—	—	498
Cemetery District No. 1	Kern	AP	469,516	4,311	—	—	—	—	473,827
Cemetery District No. 1 (Placer)	Placer	AP	1,039,021	10,851	—	—	—	—	1,049,872
Cemetery District No. 2	Sierra	AP	4,022	37	—	—	—	—	4,059
Cemetery District No. 3	Sierra	AP	6,942	75	—	—	—	—	7,017
Cemetery District No. 5	Sierra	AP	7,152	77	—	—	—	—	7,229
Cemetery District of the Redwoods	Mendocino	AP	72,600	731	—	—	—	—	73,331
Centerville Community Services District	Shasta	AP	150,141	2,812	413,456,444	0.004000	18,915	321	172,189
Central Calaveras Fire and Rescue Protection District	Calaveras	AP	138,252	1,898	—	—	—	—	140,150
Central California Irrigation District	Fresno	AP	50,120	634	—	—	—	—	50,754
Central California Irrigation District	Merced	AP	93,010	1,241	—	—	—	—	94,251
Central California Irrigation District	Stanislaus	AP	56,249	1,001	—	—	—	—	57,250
Central Contra Costa Sanitary District (Contra Costa)	Contra Costa	AP	11,693,001	131,721	—	—	—	—	11,824,722
Central Fire Protection District (Santa Clara)	Santa Clara	AP	49,643,023	345,966	—	—	—	—	49,988,989
Central Fire Protection District (Santa Cruz)	Santa Cruz	AP	5,180,924	43,108	—	—	—	—	5,224,032
Central Plumas Recreation District	Plumas	AP	230,761	2,165	—	—	—	—	232,926
Central San Joaquin Water Conservation District	San Joaquin	AP	36,598	446	—	—	—	—	37,044
Central Valley Cemetery District	Imperial	AP	493,992	5,876	—	—	—	—	499,868
Central Water District	Santa Cruz	AP	90,944	764	—	—	—	—	91,708
Ceres Fire Protection District	Stanislaus	AP	25,444	453	—	—	—	—	25,897
Chalfant Valley Fire Department	Mono	AP	91,006	252	—	—	—	—	91,258
Channel Islands Beach Community Services District	Ventura	AP	56,962	543	—	—	—	—	57,505
Chester Cemetery District	Plumas	AP	58,240	555	—	—	—	—	58,795
Chester Fire Protection District	Plumas	AP	172,481	1,661	—	—	—	—	174,142

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Chester Public Utility District	Plumas	AP	\$ 159,087	\$ 1,521	\$ —	—	\$ —	\$ —	\$ 160,608
Chico Area Recreation and Park District	Butte	AP	2,315,893	6,864	—	—	—	—	2,322,757
Chino Basin Water Conservation District	San Bernardino	LO	1,374,868	18,002	—	—	—	—	1,392,870
Chino Valley Independent Fire District	San Bernardino	AP	19,502,803	259,704	—	—	—	—	19,762,507
Chowchilla Cemetery District	Madera	AP	90,882	1,380	—	—	—	—	92,262
Chowchilla Memorial Healthcare District	Madera	AP	605,546	9,023	—	—	—	—	614,569
Chowchilla Water District	Merced	AP	116,591	1,555	—	—	—	—	118,146
Christian Valley Park Community Services District	Placer	AP	44,041	450	—	—	—	—	44,491
Church Tree Community Services District	Del Norte	AP	1,156	23	221,366	0.000000	43	1	1,223
Cinnabar Lighting District	Sonoma	AP	12,937	121	—	—	—	—	13,058
Circle Oaks County Water District	Napa	AP	27,180	163	—	—	—	—	27,343
City of Marysville Levee District (Yuba)	Yuba	AP	40,090	656	—	—	—	—	40,746
Clarksburg Fire Protection District	Yolo	AP	52,717	247	—	—	—	—	52,964
Clay Water District	Sacramento	AP	945	13	—	—	—	—	958
Clear Creek Community Service District (Lassen)	Lassen	AP	20,838	377	—	—	—	—	21,215
Clear Creek Community Services District (Shasta)	Shasta	AP	257,312	4,740	—	—	—	—	262,052
Clearlake Oaks Lighting District	Lake	AP	747	16	—	—	—	—	763
Clearlake Oaks Water District	Lake	AP	168,574	2,870	296,119,311	0.016830	50,881	722	223,047
Clements Fire Protection District	San Joaquin	AP	373,197	4,556	—	—	—	—	377,753
Clio Public Utility District	Plumas	AP	12,195	115	—	—	—	—	12,310
Cloverdale Fire Protection District	Sonoma	AP	460,460	4,305	—	—	—	—	464,765
Cloverdale Health Care District	Sonoma	AP	31,072	271	—	—	—	—	31,343
Clovis Cemetery District	Fresno	AP	358,054	4,929	—	—	—	—	362,983
Clovis Memorial District	Fresno	AP	2,142,227	30,089	—	—	—	—	2,172,316
Coachella Fire Protection District	Riverside	AP	331,203	5,289	—	—	—	—	336,492
Coachella Sanitary District (Riverside)	Riverside	AP	47,382	616	—	—	—	—	47,998
Coachella Valley Cemetery District	Riverside	AP	421,229	6,445	—	—	—	—	427,674
Coachella Valley Mosquito and Vector Control District	Riverside	AP	3,136,397	48,034	—	—	—	—	3,184,431
Coachella Valley Resource Conservation District	Riverside	AP	108,664	1,678	—	—	—	—	110,342
Coachella Valley Water District	Imperial	AP	305,070	3,699	307,800,733	0.080000	286,587	4,353	599,709
Coachella Valley Water District	Riverside	AP	15,993,476	247,201	23,660,003,216	0.000000	19,123,383	282,351	35,646,411
Coalinga Regional Medical Center	Fresno	AP	997,922	14,827	—	—	—	—	1,012,749
Coalinga/Huron Unified School District Library	Fresno	AP	469,085	7,026	—	—	—	—	476,111
Coalinga-Huron Cemetery District	Fresno	AP	55,077	855	—	—	—	—	55,932
Coalinga-Huron Mosquito Abatement District	Fresno	AP	35,489	547	—	—	—	—	36,036
Coalinga-Huron Recreation and Park District	Fresno	AP	1,149,425	17,347	—	—	—	—	1,166,772
Coast Life Support District	Mendocino	AP	85,988	867	—	—	—	—	86,855
Coastside County Water District	San Mateo	AP	654,871	4,249	—	—	—	—	659,120
Coastside Fire Protection District	San Mateo	AP	7,270,766	47,208	—	—	—	—	7,317,974
Colfax Cemetery District	Placer	AP	124,874	1,269	—	—	—	—	126,143
College City Cemetery District	Colusa	AP	37,865	342	—	—	—	—	38,207
Collegedale Fire Protection District	San Joaquin	AP	33,574	406	—	—	—	—	33,980
Collinsville Levee District (Solano)	Solano	AP	9,916	94	—	—	—	—	10,010

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Colma Fire Protection District	San Mateo	AP	\$ 612,267	\$ 3,969	\$ —	—	\$ —	\$ —	\$ 616,236
Colma Lighting District	San Mateo	AP	87,730	566	—	—	—	—	88,296
Colonial Heights Maintenance District (San Joaquin)	San Joaquin	AP	42,783	520	—	—	—	—	43,303
Columbia Cemetery District	Tuolumne	AP	15,665	215	—	—	—	—	15,880
Columbia Fire Protection District	Tuolumne	AP	46,954	682	—	—	—	—	47,636
Columbia Lighting District	Tuolumne	AP	23,812	345	—	—	—	—	24,157
Colusa Cemetery District	Colusa	AP	138,043	1,197	—	—	—	—	139,240
Colusa Mosquito Abatement District	Colusa	AP	227,798	1,995	—	—	—	—	229,793
Colusa Mosquito Abatement District	Sutter	AP	11,338	159	—	—	—	—	11,497
Comptche Community Services District	Mendocino	AP	11,330	117	—	—	—	—	11,447
Compton Creek Mosquito Abatement District	Los Angeles	AP	88,036	740	—	—	—	—	88,776
Conejo Recreation and Park District	Ventura	AP	11,713,527	118,968	—	—	—	—	11,832,495
Congress Valley Water District	Napa	AP	59,903	359	—	—	—	—	60,262
Connie Lane Community Services District	El Dorado	AP	6,901	75	—	—	—	—	6,976
Consolidated Fire Protection District	Los Angeles	AP	529,253,247	4,610,737	—	—	—	—	533,863,984
Consolidated Mosquito Abatement District	Fresno	AP	2,457,646	35,112	—	—	—	—	2,492,758
Consolidated Mosquito Abatement District	Kings	AP	6,385	85	—	—	—	—	6,470
Contra Costa County Flood Control and Water Conservation District	Contra Costa	AP	8,044,059	95,284	—	—	—	—	8,139,343
Contra Costa County Water Agency	Contra Costa	AP	448,163	5,380	—	—	—	—	453,543
Contra Costa Fire Protection District	Contra Costa	AP	76,405,488	980,284	—	—	—	—	77,385,772
Contra Costa Mosquito Abatement District	Contra Costa	AP	3,418,580	40,784	—	—	—	—	3,459,364
Contra Costa Resource Conservation District	Contra Costa	AP	188,537	2,199	—	—	—	—	190,736
Contra Costa Water District	Contra Costa	AP	2,130,862	26,285	15,732,959,398	0.004900	775,264	—	2,932,411
Copco Lake Fire Protection District	Siskiyou	AP	17,727	304	—	—	—	—	18,031
Copperopolis Cemetery District	Calaveras	AP	10,209	140	—	—	—	—	10,349
Copperopolis Fire Protection District	Calaveras	AP	686,923	9,428	—	—	—	—	696,351
Corcoran Cemetery District	Kings	AP	46,868	609	—	—	—	—	47,477
Corcoran Hospital District	Kings	AP	306,561	4,039	1,077,797,074	0.081309	887,439	9,077	1,207,116
Cordelia Fire Protection District	Solano	AP	237,709	2,458	—	—	—	—	240,167
Cordova Recreation and Park District	Sacramento	AP	3,356,993	46,125	—	—	—	—	3,403,118
Core Area Maintenance District (Contra Costa)	Contra Costa	AP	61,040	1,318	—	—	—	—	62,358
Corning Cemetery District	Tehama	AP	136,663	2,796	—	—	—	—	139,459
Corning Health Care District	Tehama	AP	264,127	5,399	—	—	—	—	269,526
Corning Water District	Tehama	AP	3,970	82	—	—	—	—	4,052
Corral Hollow Maintenance District (San Joaquin)	San Joaquin	AP	3,539	44	—	—	—	—	3,583
Cortina Creek Flood Control and Flood Water Conservation District	Colusa	AP	15,955	144	—	—	—	—	16,099
Costa Mesa Sanitary District (Orange)	Orange	AP	205,953	1,709	—	—	—	—	207,662
Cosumnes Community Services District	Sacramento	AP	33,011,856	459,676	—	—	—	—	33,471,532
Cosumnes River Community Services District	El Dorado	AP	8,944	96	—	—	—	—	9,040
Cottonwood Cemetery District (Shasta)	Shasta	AP	45,542	830	—	—	—	—	46,372
Cottonwood Cemetery District (Yolo)	Yolo	AP	17,601	119	—	—	—	—	17,720
Cottonwood Fire Protection District	Shasta	AP	203,770	3,718	—	—	—	—	207,488
Coulterville Lighting District	Mariposa	AP	9,974	137	—	—	—	—	10,111

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**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Country Club Estates Lighting District	Stanislaus	AP	\$ 1,451	\$ 26	\$ —	—	\$ —	\$ —	\$ 1,477
Country Club Sanitary District (San Joaquin)	San Joaquin	AP	51,846	631	—	—	—	—	52,477
Country Club Sewer Maintenance District	Imperial	AP	3,108	38	—	—	—	—	3,146
Country Club Vista Maintenance District (San Joaquin)	San Joaquin	AP	11,373	140	—	—	—	—	11,513
Countryside Manor Lighting District	Nomona	AP	2,133	20	—	—	—	—	2,153
County Consolidated Service Area (Solano)	Solano	AP	82,027	912	—	—	—	—	82,939
County Sanitation District No. 1 (Los Angeles)	Los Angeles	AP	2,410,010	20,648	—	—	—	—	2,430,658
County Sanitation District No. 14 (Los Angeles)	Los Angeles	AP	703,350	6,015	—	—	—	—	709,365
County Sanitation District No. 15 (Los Angeles)	Los Angeles	AP	5,164,188	44,722	—	—	—	—	5,208,910
County Sanitation District No. 16 (Los Angeles)	Los Angeles	AP	3,509,779	30,490	—	—	—	—	3,540,269
County Sanitation District No. 17 (Los Angeles)	Los Angeles	AP	407,263	3,553	—	—	—	—	410,816
County Sanitation District No. 18 (Los Angeles)	Los Angeles	AP	2,648,293	22,808	—	—	—	—	2,671,101
County Sanitation District No. 19 (Los Angeles)	Los Angeles	AP	910,507	7,895	—	—	—	—	918,402
County Sanitation District No. 2 (Los Angeles)	Los Angeles	AP	4,737,527	40,416	—	—	—	—	4,777,943
County Sanitation District No. 20 (Los Angeles)	Los Angeles	AP	563,701	4,886	—	—	—	—	568,587
County Sanitation District No. 21 (Los Angeles)	Los Angeles	AP	2,859,229	24,725	—	—	—	—	2,883,954
County Sanitation District No. 22 (Los Angeles)	Los Angeles	AP	2,607,285	22,570	—	—	—	—	2,629,855
County Sanitation District No. 23 (Los Angeles)	Los Angeles	AP	294,202	2,484	—	—	—	—	296,686
County Sanitation District No. 27 (Los Angeles)	Los Angeles	AP	240,315	2,103	—	—	—	—	242,418
County Sanitation District No. 28 (Los Angeles)	Los Angeles	AP	469,232	4,113	—	—	—	—	473,345
County Sanitation District No. 29 (Los Angeles)	Los Angeles	AP	73,058	631	656,461,659	0.000000	—	—	73,689
County Sanitation District No. 3 (Los Angeles)	Los Angeles	AP	3,556,927	30,648	—	—	—	—	3,587,575
County Sanitation District No. 4 (Los Angeles)	Los Angeles	AP	377,612	3,296	—	—	—	—	380,908
County Sanitation District No. 5 (Los Angeles)	Los Angeles	AP	8,655,814	74,735	—	—	—	—	8,730,549
County Sanitation District No. 8 (Los Angeles)	Los Angeles	AP	1,621,118	13,963	—	—	—	—	1,635,081
County Sanitation District No. 9 (Los Angeles)	Los Angeles	AP	75,686	654	—	—	—	—	76,340
County Service Area C (Sutter)	Sutter	AP	160,658	2,200	—	—	—	—	162,858
County Service Area D (Sutter)	Sutter	AP	226,896	3,142	—	—	—	—	230,038
County Service Area F (Sutter)	Sutter	AP	1,328,419	18,634	—	—	—	—	1,347,053
County Service Area G (Sutter)	Sutter	AP	623,471	8,629	—	—	—	—	632,100
County Service Area L-100 (Contra Costa)	Contra Costa	AP	715,101	9,034	—	—	—	—	724,135
County Service Area LIB-10 (Contra Costa)	Contra Costa	AP	1,007	11	—	—	—	—	1,018
County Service Area LIB-12 (Contra Costa)	Contra Costa	AP	8,957	94	—	—	—	—	9,051
County Service Area LIB-13 (Contra Costa)	Contra Costa	AP	104,684	1,118	—	—	—	—	105,802
County Service Area LIB-2 (Contra Costa)	Contra Costa	AP	82,917	874	—	—	—	—	83,791
County Service Area M-1 (Contra Costa)	Contra Costa	AP	29,701	308	—	—	—	—	30,009
County Service Area M-16 (Contra Costa)	Contra Costa	AP	20,889	224	—	—	—	—	21,113
County Service Area M-17 (Contra Costa)	Contra Costa	AP	131,859	1,464	—	—	—	—	133,323
County Service Area M-20 (Contra Costa)	Contra Costa	AP	8,911	95	—	—	—	—	9,006
County Service Area M-23 (Contra Costa)	Contra Costa	AP	1,725,310	18,498	—	—	—	—	1,743,808
County Service Area M-29 (Contra Costa)	Contra Costa	AP	1,870,483	20,174	—	—	—	—	1,890,657
County Service Area No. 1 (Alpine)	Alpine	AP	220,036	381	—	—	—	—	220,417
County Service Area No. 1 (Calaveras)	Calaveras	AP	116,509	1,599	—	—	—	—	118,108

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 1 (Fresno)	Fresno	AP	\$ 26,035	\$ 357	\$ —	—	\$ —	\$ —	\$ 26,392
County Service Area No. 1 (Lake)	Lake	AP	12,977	165	—	—	—	—	13,142
County Service Area No. 1 (Madera)	Madera	AP	42,521	570	—	—	—	—	43,091
County Service Area No. 1 (Marin)	Marin	AP	29,967	208	—	—	—	—	30,175
County Service Area No. 1 (Mono)	Mono	AP	138,576	383	—	—	—	—	138,959
County Service Area No. 1 (Monterey)	Monterey	AP	21,498	133	—	—	—	—	21,631
County Service Area No. 1 (Riverside)	Riverside	AP	3,458	51	—	—	—	—	3,509
County Service Area No. 1 (Sacramento)	Sacramento	AP	325,278	4,358	—	—	—	—	329,636
County Service Area No. 1 (San Joaquin)	San Joaquin	AP	12,092	136	—	—	—	—	12,228
County Service Area No. 1 (San Luis Obispo)	San Luis Obispo	AP	80,174	677	—	—	—	—	80,851
County Service Area No. 1 (San Mateo)	San Mateo	AP	2,116,247	13,766	—	—	—	—	2,130,013
County Service Area No. 1 (Sierra)	Sierra	AP	9,060	98	—	—	—	—	9,158
County Service Area No. 1 (Stanislaus)	Stanislaus	AP	1,073	19	—	—	—	—	1,092
County Service Area No. 10 (Fresno)	Fresno	AP	1,781	24	—	—	—	—	1,805
County Service Area No. 10 (San Diego)	San Diego	AP	2,724	27	—	—	—	—	2,751
County Service Area No. 10 (San Luis Obispo)	San Luis Obispo	AP	212,845	1,811	—	—	—	—	214,656
County Service Area No. 10 (Tuolumne)	Tuolumne	AP	6,315	92	—	—	—	—	6,407
County Service Area No. 103 (Riverside)	Riverside	AP	2,753	39	—	—	—	—	2,792
County Service Area No. 104 (Riverside)	Riverside	AP	50,543	866	—	—	—	—	51,409
County Service Area No. 105 (Riverside)	Riverside	AP	26,785	448	—	—	—	—	27,233
County Service Area No. 107 (San Diego)	San Diego	AP	37,224	362	—	—	—	—	37,586
County Service Area No. 108 (Riverside)	Riverside	AP	17,935	278	—	—	—	—	18,213
County Service Area No. 109 (San Diego)	San Diego	AP	20,617	201	—	—	—	—	20,818
County Service Area No. 11 (Butte)	Butte	AP	6,450	101	—	—	—	—	6,551
County Service Area No. 11 (Plumas)	Plumas	AP	106,310	982	—	—	—	—	107,292
County Service Area No. 11 (San Benito)	San Benito	AP	3,484	42	—	—	—	—	3,526
County Service Area No. 11 (San Diego)	San Diego	AP	6,696	65	—	—	—	—	6,761
County Service Area No. 11 (San Joaquin)	San Joaquin	AP	4,781	57	—	—	—	—	4,838
County Service Area No. 11 (Santa Barbara)	Santa Barbara	AP	37,802	259	—	—	—	—	38,061
County Service Area No. 11 (Santa Cruz)	Santa Cruz	AP	233,226	1,947	—	—	—	—	235,173
County Service Area No. 11 (Tuolumne)	Tuolumne	AP	109	2	—	—	—	—	111
County Service Area No. 110 (San Diego)	San Diego	AP	27,918	272	—	—	—	—	28,190
County Service Area No. 111 (San Diego)	San Diego	AP	62,003	603	—	—	—	—	62,606
County Service Area No. 112 (San Diego)	San Diego	AP	39,532	385	—	—	—	—	39,917
County Service Area No. 113 (Riverside)	Riverside	AP	1,863	22	—	—	—	—	1,885
County Service Area No. 113 (San Diego)	San Diego	AP	25,308	246	—	—	—	—	25,554
County Service Area No. 115 (San Diego)	San Diego	AP	282,436	2,748	—	—	—	—	285,184
County Service Area No. 12 (Butte)	Butte	AP	1,827	29	—	—	—	—	1,856
County Service Area No. 12 (San Diego)	San Diego	AP	16,985	165	—	—	—	—	17,150
County Service Area No. 12 (San Joaquin)	San Joaquin	AP	7,501	86	29,788,715	0.024300	13,892	114	21,593
County Service Area No. 12 (San Luis Obispo)	San Luis Obispo	AP	24,910	139	—	—	—	—	25,049
County Service Area No. 125 (Riverside)	Riverside	AP	3,866	56	—	—	—	—	3,922
County Service Area No. 126 (Riverside)	Riverside	AP	89,809	1,579	—	—	—	—	91,388

1003

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 128 (San Diego)	San Diego	AP	\$ 226,675	\$ 2,206	\$ —	—	\$ —	\$ —	\$ 228,881
County Service Area No. 13 (Lake)	Lake	AP	53,029	673	—	—	—	—	53,702
County Service Area No. 13 (Marin)	Marin	AP	387,880	2,597	—	—	—	—	390,477
County Service Area No. 13 (Orange)	Orange	AP	2,673	22	—	—	—	—	2,695
County Service Area No. 13 (Riverside)	Riverside	AP	3,515	64	—	—	—	—	3,579
County Service Area No. 13 (San Diego)	San Diego	AP	63,478	618	—	—	—	—	64,096
County Service Area No. 13 (Santa Cruz)	Santa Cruz	AP	33,053	278	—	—	—	—	33,331
County Service Area No. 13 (Tuolumne)	Tuolumne	AP	9,184	134	—	—	—	—	9,318
County Service Area No. 14 (Butte)	Butte	AP	6,835	79	—	—	—	—	6,914
County Service Area No. 14 (Fresno)	Fresno	AP	8,250	111	—	—	—	—	8,361
County Service Area No. 14 (Marin)	Marin	AP	133,149	852	—	—	—	—	134,001
County Service Area No. 14 (San Diego)	San Diego	AP	378	4	—	—	—	—	382
County Service Area No. 14 (San Joaquin)	San Joaquin	AP	—	—	14,923,129	0.023800	4,338	43	4,381
County Service Area No. 14 (Ventura)	Ventura	AP	317,615	2,886	—	—	—	—	320,501
County Service Area No. 145 (Riverside)	Riverside	AP	2,334	—	—	—	—	—	2,334
County Service Area No. 15 (Monterey)	Monterey	AP	107,335	658	—	—	—	—	107,993
County Service Area No. 15 (Riverside)	Riverside	AP	11,122	208	—	—	—	—	11,330
County Service Area No. 15 (San Joaquin)	San Joaquin	AP	33,053	407	—	—	—	—	33,460
County Service Area No. 15 (Santa Cruz)	Santa Cruz	AP	4,470	38	—	—	—	—	4,508
County Service Area No. 15 (Shasta)	Shasta	AP	95,424	1,725	—	—	—	—	97,149
County Service Area No. 152 (Riverside)	Riverside	AP	39,404	593	—	—	—	—	39,997
County Service Area No. 16 (Butte)	Butte	AP	1,230	—	—	—	—	—	1,230
County Service Area No. 16 (Marin)	Marin	AP	59,283	410	—	—	—	—	59,693
County Service Area No. 16 (San Diego)	San Diego	AP	16,456	160	—	—	—	—	16,616
County Service Area No. 16 (San Luis Obispo)	San Luis Obispo	AP	24,926	211	33,679,209	0.016700	6,697	44	31,878
County Service Area No. 16 (Santa Cruz)	Santa Cruz	AP	5,103	43	—	—	—	—	5,146
County Service Area No. 17 (Butte)	Butte	AP	15,672	243	—	—	—	—	15,915
County Service Area No. 17 (Marin)	Marin	AP	103,602	625	—	—	—	—	104,227
County Service Area No. 17 (Monterey)	Monterey	AP	9,257	57	—	—	—	—	9,314
County Service Area No. 17 (San Bernardino)	San Bernardino	AP	145,985	1,889	—	—	—	—	147,874
County Service Area No. 17 (San Diego)	San Diego	AP	1,012,057	9,848	—	—	—	—	1,021,905
County Service Area No. 17 (Santa Cruz)	Santa Cruz	AP	5,065	41	—	—	—	—	5,106
County Service Area No. 18 (Marin)	Marin	AP	113,325	783	—	—	—	—	114,108
County Service Area No. 18 (San Bernardino)	San Bernardino	AP	103,835	1,363	—	—	—	—	105,198
County Service Area No. 18 (San Diego)	San Diego	AP	32,533	317	—	—	—	—	32,850
County Service Area No. 18 (Santa Cruz)	Santa Cruz	AP	3,189	26	—	—	—	—	3,215
County Service Area No. 19 (Fresno)	Fresno	AP	576	8	—	—	—	—	584
County Service Area No. 19 (Madera)	Madera	AP	22,042	294	—	—	—	—	22,336
County Service Area No. 19 (Marin)	Marin	AP	1,864,763	12,841	—	—	—	—	1,877,604
County Service Area No. 19 (Monterey)	Monterey	AP	216	1	—	—	—	—	217
County Service Area No. 1a (Nevada)	Nevada	AP	30,868	341	—	—	—	—	31,209
County Service Area No. 1-M (Mariposa)	Mariposa	AP	118,938	1,764	—	—	—	—	120,702
County Service Area No. 2 (El Dorado)	El Dorado	AP	21,827	238	—	—	—	—	22,065

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**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 2 (Fresno)	Fresno	AP	\$ 8,879	\$ 119	\$ —	—	\$ —	\$ —	\$ 8,998
County Service Area No. 2 (Lake)	Lake	AP	126,017	1,600	—	—	—	—	127,617
County Service Area No. 2 (Nevada)	Nevada	AP	3,018	33	—	—	—	—	3,051
County Service Area No. 2 (San Joaquin)	San Joaquin	AP	26,089	311	—	—	—	—	26,400
County Service Area No. 2 (Santa Cruz)	Santa Cruz	AP	67,081	567	—	—	—	—	67,648
County Service Area No. 2 (Sierra)	Sierra	AP	22,501	204	—	—	—	—	22,705
County Service Area No. 2 (Tuolumne)	Tuolumne	AP	3,529	52	—	—	—	—	3,581
County Service Area No. 2 (Yuba)	Yuba	AP	5,683	98	—	—	—	—	5,781
County Service Area No. 20 (Marin)	Marin	AP	9,718	67	—	—	—	—	9,785
County Service Area No. 20 (Monterey)	Monterey	AP	1,481	9	—	—	—	—	1,490
County Service Area No. 20 (Orange)	Orange	AP	8,229	68	—	—	—	—	8,297
County Service Area No. 20 (San Bernardino)	San Bernardino	AP	423,261	5,489	—	—	—	—	428,750
County Service Area No. 20 (San Diego)	San Diego	AP	58,750	572	—	—	—	—	59,322
County Service Area No. 20 (Tuolumne)	Tuolumne	AP	19,178	280	—	—	—	—	19,458
County Service Area No. 21 (Butte)	Butte	AP	3,475	55	—	—	—	—	3,530
County Service Area No. 21 (Riverside)	Riverside	AP	10,878	161	—	—	—	—	11,039
County Service Area No. 22 (Orange)	Orange	AP	19,592	163	—	—	—	—	19,755
County Service Area No. 22 (Riverside)	Riverside	AP	1,618	23	—	—	—	—	1,641
County Service Area No. 22 (San Diego)	San Diego	AP	1,589	15	—	—	—	—	1,604
County Service Area No. 23 (Butte)	Butte	AP	9,880	(134)	—	—	—	—	9,746
County Service Area No. 23 (Fresno)	Fresno	AP	1,754	24	—	—	—	—	1,778
County Service Area No. 23 (Monterey)	Monterey	AP	1,641	10	—	—	—	—	1,651
County Service Area No. 23 (San Diego)	San Diego	AP	567	6	—	—	—	—	573
County Service Area No. 23 (San Luis Obispo)	San Luis Obispo	AP	19,380	163	—	—	—	—	19,543
County Service Area No. 23 (Shasta)	Shasta	AP	5,040	93	6,422,684	0.000100	2,970	—	8,103
County Service Area No. 24 (Butte)	Butte	AP	138,253	955	—	—	—	—	139,208
County Service Area No. 24 (Monterey)	Monterey	AP	533	3	—	—	—	—	536
County Service Area No. 24 (San Diego)	San Diego	AP	1,702	17	—	—	—	—	1,719
County Service Area No. 25 (Butte)	Butte	AP	97,105	748	—	—	—	—	97,853
County Service Area No. 25 (Monterey)	Monterey	AP	27,407	168	—	—	—	—	27,575
County Service Area No. 25 (Shasta)	Shasta	AP	20,455	372	—	—	—	—	20,827
County Service Area No. 26 (Monterey)	Monterey	AP	1,499	9	—	—	—	—	1,508
County Service Area No. 26 (Orange)	Orange	AP	49,252,521	410,906	—	—	—	—	49,663,427
County Service Area No. 27 (Butte)	Butte	AP	4,213	63	—	—	—	—	4,276
County Service Area No. 27 (Riverside)	Riverside	AP	24,613	385	—	—	—	—	24,998
County Service Area No. 28 (Placer)	Placer	AP	2,414,324	24,726	—	—	—	—	2,439,050
County Service Area No. 29 (San Bernardino)	San Bernardino	AP	444,052	5,759	—	—	—	—	449,811
County Service Area No. 3 (El Dorado)	El Dorado	AP	318,524	3,913	—	—	—	—	322,437
County Service Area No. 3 (Lake)	Lake	AP	53,762	683	—	—	—	—	54,445
County Service Area No. 3 (Madera)	Madera	AP	319	—	—	—	—	—	319
County Service Area No. 3 (San Joaquin)	San Joaquin	AP	40,559	471	—	—	—	—	41,030
County Service Area No. 3 (Santa Barbara)	Santa Barbara	AP	748,405	5,012	—	—	—	—	753,417
County Service Area No. 3 (Sierra)	Sierra	AP	12,105	132	—	—	—	—	12,237

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 3 (Siskiyou)	Siskiyou	AP	\$ 119,989	\$ 2,058	\$ —	—	\$ —	\$ —	\$ 122,047
County Service Area No. 3 (Tuolumne)	Tuolumne	AP	31,119	457	—	—	—	—	31,576
County Service Area No. 3 (Ventura)	Ventura	AP	5,454	51	—	—	—	—	5,505
County Service Area No. 30 (Fresno)	Fresno	AP	1,204	16	—	—	—	—	1,220
County Service Area No. 30 (Monterey)	Monterey	AP	288	2	—	—	—	—	290
County Service Area No. 30 (San Bernardino)	San Bernardino	AP	3,775	42	—	—	—	—	3,817
County Service Area No. 30 (San Diego)	San Diego	AP	3,291	32	—	—	—	—	3,323
County Service Area No. 31 (Butte)	Butte	AP	17,388	269	—	—	—	—	17,657
County Service Area No. 31 (Monterey)	Monterey	AP	330	2	—	—	—	—	332
County Service Area No. 31 (Santa Barbara)	Santa Barbara	AP	13,982	275	—	—	—	—	14,257
County Service Area No. 32 (Monterey)	Monterey	AP	2,749	17	—	—	—	—	2,766
County Service Area No. 32 (Ventura)	Ventura	AP	2,906	28	—	—	—	—	2,934
County Service Area No. 33 (Butte)	Butte	AP	4,035	61	—	—	—	—	4,096
County Service Area No. 33 (Fresno)	Fresno	AP	11,264	158	—	—	—	—	11,422
County Service Area No. 33 (Monterey)	Monterey	AP	1,264	8	—	—	—	—	1,272
County Service Area No. 33 (Riverside)	Riverside	AP	930	—	—	—	—	—	930
County Service Area No. 34 (Butte)	Butte	AP	41,798	749	—	—	—	—	42,547
County Service Area No. 34 (Monterey)	Monterey	AP	1,568	10	—	—	—	—	1,578
County Service Area No. 35 (Monterey)	Monterey	AP	3,533	21	—	—	—	—	3,554
County Service Area No. 36 (Butte)	Butte	AP	789	(48)	—	—	—	—	741
County Service Area No. 36 (Riverside)	Riverside	AP	68,457	1,080	—	—	—	—	69,537
County Service Area No. 37 (Butte)	Butte	AP	100,186	1,686	—	—	—	—	101,872
County Service Area No. 38 (Monterey)	Monterey	AP	632	4	—	—	—	—	636
County Service Area No. 38 (Riverside)	Riverside	AP	61,538	889	—	—	—	—	62,427
County Service Area No. 38 (San Diego)	San Diego	AP	7,264	71	—	—	—	—	7,335
County Service Area No. 38 (Santa Cruz)	Santa Cruz	AP	1,768,926	14,963	—	—	—	—	1,783,889
County Service Area No. 39 (San Diego)	San Diego	AP	2,724	27	—	—	—	—	2,751
County Service Area No. 4 (Butte)	Butte	AP	117,123	1,831	—	—	—	—	118,954
County Service Area No. 4 (Sacramento)	Sacramento	AP	34,074	464	—	—	—	—	34,538
County Service Area No. 4 (San Benito)	San Benito	AP	1,023	12	—	—	—	—	1,035
County Service Area No. 4 (San Joaquin)	San Joaquin	AP	14,220	160	—	—	—	—	14,380
County Service Area No. 4 (Santa Barbara)	Santa Barbara	AP	33,703	224	—	—	—	—	33,927
County Service Area No. 4 (Santa Cruz)	Santa Cruz	AP	559,641	4,731	—	—	—	—	564,372
County Service Area No. 4 (Sierra)	Sierra	AP	6,491	66	—	—	—	—	6,557
County Service Area No. 4 (Siskiyou)	Siskiyou	AP	1,776	31	—	—	—	—	1,807
County Service Area No. 4 (Tuolumne)	Tuolumne	AP	341	5	—	—	—	—	346
County Service Area No. 4 (Ventura)	Ventura	AP	601,925	5,728	—	—	—	—	607,653
County Service Area No. 4 (Yuba)	Yuba	AP	1,557	27	—	—	—	—	1,584
County Service Area No. 40 (San Bernardino)	San Bernardino	AP	285,024	3,506	—	—	—	—	288,530
County Service Area No. 40 (Sonoma)	Sonoma	AP	3,019,575	27,364	—	—	—	—	3,046,939
County Service Area No. 41 (Monterey)	Monterey	AP	6,182	38	—	—	—	—	6,220
County Service Area No. 41 (Riverside)	Riverside	AP	96,654	1,658	—	—	—	—	98,312
County Service Area No. 41 (Sonoma)	Sonoma	AP	149,839	1,749	364,232,538	0.000000	56,143	425	208,156

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 42 (San Bernardino)	San Bernardino	AP	\$ 29,313	\$ 376	\$ —	—	\$ —	\$ —	\$ 29,689
County Service Area No. 43 (Fresno)	Fresno	AP	3,171	40	—	—	—	—	3,211
County Service Area No. 43 (Riverside)	Riverside	AP	22,290	355	—	—	—	—	22,645
County Service Area No. 43 (San Joaquin)	San Joaquin	AP	1,605	20	—	—	—	—	1,625
County Service Area No. 44 (Fresno)	Fresno	AP	10,020	143	—	—	—	—	10,163
County Service Area No. 44 (Monterey)	Monterey	AP	2,991	18	—	—	—	—	3,009
County Service Area No. 45 (Monterey)	Monterey	AP	9,735	59	—	—	—	—	9,794
County Service Area No. 45 (San Diego)	San Diego	AP	1,361	13	—	—	—	—	1,374
County Service Area No. 46 (San Diego)	San Diego	AP	3,518	34	—	—	—	—	3,552
County Service Area No. 47 (Butte)	Butte	AP	2,988	46	—	—	—	—	3,034
County Service Area No. 47 (Monterey)	Monterey	AP	13,641	84	—	—	—	—	13,725
County Service Area No. 47 (Riverside)	Riverside	AP	8,707	151	—	—	—	—	8,858
County Service Area No. 5 (El Dorado)	El Dorado	AP	39,879	436	—	—	—	—	40,315
County Service Area No. 5 (Fresno)	Fresno	AP	12,494	166	—	—	—	—	12,660
County Service Area No. 5 (Madera)	Madera	AP	5,198	69	—	—	—	—	5,267
County Service Area No. 5 (Mono)	Mono	AP	43,933	121	—	—	—	—	44,054
County Service Area No. 5 (San Benito)	San Benito	AP	9,149	110	—	—	—	—	9,259
County Service Area No. 5 (San Joaquin)	San Joaquin	AP	16,696	199	—	—	—	—	16,895
County Service Area No. 5 (Santa Barbara)	Santa Barbara	AP	93,520	627	—	—	—	—	94,147
County Service Area No. 5 (Santa Cruz)	Santa Cruz	AP	155,219	1,309	—	—	—	—	156,528
County Service Area No. 5 (Sierra)	Sierra	AP	103,664	1,148	—	—	—	—	104,812
County Service Area No. 5 (Tuolumne)	Tuolumne	AP	6,838	100	—	—	—	—	6,938
County Service Area No. 50 (Monterey)	Monterey	AP	831	5	—	—	—	—	836
County Service Area No. 50 (San Diego)	San Diego	AP	5,939	58	—	—	—	—	5,997
County Service Area No. 51 (Monterey)	Monterey	AP	9,785	60	—	—	—	—	9,845
County Service Area No. 51 (Riverside)	Riverside	AP	37,407	494	—	—	—	—	37,901
County Service Area No. 52 (Monterey)	Monterey	AP	2,826	17	—	—	—	—	2,843
County Service Area No. 53 (Monterey)	Monterey	AP	4,044	25	—	—	—	—	4,069
County Service Area No. 53 (Riverside)	Riverside	AP	324	5	—	—	—	—	329
County Service Area No. 53 (San Bernardino)	San Bernardino	AP	8,701	115	—	—	—	—	8,816
County Service Area No. 53 (San Diego)	San Diego	AP	15,472	151	—	—	—	—	15,623
County Service Area No. 54 (Monterey)	Monterey	AP	859	5	—	—	—	—	864
County Service Area No. 54 (San Bernardino)	San Bernardino	AP	35,372	461	—	—	—	—	35,833
County Service Area No. 54 (San Diego)	San Diego	AP	3,102	30	—	—	—	—	3,132
County Service Area No. 55 (Monterey)	Monterey	AP	5,857	36	—	—	—	—	5,893
County Service Area No. 55 (San Diego)	San Diego	AP	26,783	261	—	—	—	—	27,044
County Service Area No. 56 (Monterey)	Monterey	AP	1,267	8	—	—	—	—	1,275
County Service Area No. 56 (San Bernardino)	San Bernardino	AP	113,134	1,498	—	—	—	—	114,632
County Service Area No. 57 (Monterey)	Monterey	AP	1,240	8	—	—	—	—	1,248
County Service Area No. 58 (Monterey)	Monterey	AP	1,541	9	—	—	—	—	1,550
County Service Area No. 59 (Riverside)	Riverside	AP	3,884	58	—	—	—	—	3,942
County Service Area No. 59 (San Bernardino)	San Bernardino	AP	37,938	503	—	—	—	—	38,441
County Service Area No. 6 (Lake)	Lake	AP	—	—	2,119,430	0.000000	218	—	218

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 6 (Marin)	Marin	AP	\$ 166,340	\$ 1,154	\$ —	—	\$ —	\$ —	\$ 167,494
County Service Area No. 6 (San Diego)	San Diego	AP	29,621	288	—	—	—	—	29,909
County Service Area No. 6 (San Mateo)	San Mateo	AP	58,954	382	—	—	—	—	59,336
County Service Area No. 6 (Yolo)	Yolo	AP	42,776	799	—	—	—	—	43,575
County Service Area No. 60 (Riverside)	Riverside	AP	6,099	98	—	—	—	—	6,197
County Service Area No. 60 (San Bernardino)	San Bernardino	AP	1,678,131	21,929	—	—	—	—	1,700,060
County Service Area No. 60 (San Diego)	San Diego	AP	14,754	144	—	—	—	—	14,898
County Service Area No. 61 (San Diego)	San Diego	AP	9,080	88	—	—	—	—	9,168
County Service Area No. 62 (Monterey)	Monterey	AP	6,653	41	—	—	—	—	6,694
County Service Area No. 62 (Riverside)	Riverside	AP	5,396	55	5,767,639	0.034070	9,659	110	15,220
County Service Area No. 63 (San Bernardino)	San Bernardino	AP	95,977	942	—	—	—	—	96,919
County Service Area No. 63 (San Diego)	San Diego	AP	30,188	294	—	—	—	—	30,482
County Service Area No. 64 (San Bernardino)	San Bernardino	AP	359,743	4,716	—	—	—	—	364,459
County Service Area No. 67 (Monterey)	Monterey	AP	81,670	499	—	—	—	—	82,169
County Service Area No. 67 (Riverside)	Riverside	AP	2,843	48	—	—	—	—	2,891
County Service Area No. 68 (San Bernardino)	San Bernardino	AP	43,482	571	—	—	—	—	44,053
County Service Area No. 69 (Butte)	Butte	AP	58	(124)	—	—	—	—	(66)
County Service Area No. 69 (Riverside)	Riverside	AP	69,571	1,131	—	—	—	—	70,702
County Service Area No. 69 (San Bernardino)	San Bernardino	AP	25,291	335	—	—	—	—	25,626
County Service Area No. 69 (San Diego)	San Diego	AP	450,664	4,385	—	—	—	—	455,049
County Service Area No. 7 (El Dorado)	El Dorado	AP	2,629,940	28,488	—	—	—	—	2,658,428
County Service Area No. 7 (Fresno)	Fresno	AP	5,867	79	—	—	—	—	5,946
County Service Area No. 7 (Lake)	Lake	AP	23,039	291	—	—	—	—	23,330
County Service Area No. 7 (San Luis Obispo)	San Luis Obispo	AP	283,385	2,411	—	—	—	—	285,796
County Service Area No. 7 (Santa Cruz)	Santa Cruz	AP	18,625	157	—	—	—	—	18,782
County Service Area No. 70 (Riverside)	Riverside	AP	39,642	647	—	—	—	—	40,289
County Service Area No. 70 (San Bernardino)	San Bernardino	AP	7,095,938	94,579	—	—	—	—	7,190,517
County Service Area No. 70 (San Diego)	San Diego	AP	6,128	60	—	—	—	—	6,188
County Service Area No. 71 (Butte)	Butte	AP	108	(197)	—	—	—	—	(89)
County Service Area No. 72 (Riverside)	Riverside	AP	3,505	49	—	—	—	—	3,554
County Service Area No. 73 (Riverside)	Riverside	AP	2,289	33	—	—	—	—	2,322
County Service Area No. 73 (San Bernardino)	San Bernardino	AP	3,955	52	—	—	—	—	4,007
County Service Area No. 75 (Monterey)	Monterey	AP	18,613	113	—	—	—	—	18,726
County Service Area No. 75 (San Diego)	San Diego	AP	30,679	298	—	—	—	—	30,977
County Service Area No. 76 (San Diego)	San Diego	AP	3,972	39	—	—	—	—	4,011
County Service Area No. 77 (San Diego)	San Diego	AP	13,354	130	—	—	—	—	13,484
County Service Area No. 78 (San Diego)	San Diego	AP	6,696	65	—	—	—	—	6,761
County Service Area No. 8 (Calaveras)	Calaveras	AP	12,655	174	—	—	—	—	12,829
County Service Area No. 8 (San Benito)	San Benito	AP	2,218	27	—	—	—	—	2,245
County Service Area No. 8 (San Diego)	San Diego	AP	17,931	174	—	—	—	—	18,105
County Service Area No. 8 (San Joaquin)	San Joaquin	AP	21,578	237	—	—	—	—	21,815
County Service Area No. 8 (San Mateo)	San Mateo	AP	750,260	4,838	—	—	—	—	755,098
County Service Area No. 8 (Tuolumne)	Tuolumne	AP	212	3	—	—	—	—	215

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 80 (Riverside)	Riverside	AP	\$ 39,015	\$ 546	\$ —	—	\$ —	\$ —	\$ 39,561
County Service Area No. 80 (San Diego)	San Diego	AP	19,558	190	—	—	—	—	19,748
County Service Area No. 81 (San Diego)	San Diego	AP	216,083	2,103	—	—	—	—	218,186
County Service Area No. 82 (Riverside)	Riverside	AP	277	4	—	—	—	—	281
County Service Area No. 82 (San Bernardino)	San Bernardino	AP	52,666	637	—	—	—	—	53,303
County Service Area No. 83 (San Diego)	San Diego	AP	630,961	6,140	—	—	—	—	637,101
County Service Area No. 84 (Riverside)	Riverside	AP	3,057	12	—	—	—	—	3,069
County Service Area No. 85 (Riverside)	Riverside	AP	29,329	377	—	—	—	—	29,706
County Service Area No. 86 (Riverside)	Riverside	AP	9,601	—	—	—	—	—	9,601
County Service Area No. 87 (Riverside)	Riverside	AP	8,900	132	—	—	—	—	9,032
County Service Area No. 88 (San Diego)	San Diego	AP	4,124	40	—	—	—	—	4,164
County Service Area No. 89 (Riverside)	Riverside	AP	4,736	68	—	—	—	—	4,804
County Service Area No. 9 (Calaveras)	Calaveras	AP	1,487	20	—	—	—	—	1,507
County Service Area No. 9 (El Dorado)	El Dorado	AP	34,788	380	—	—	—	—	35,168
County Service Area No. 9 (Marin)	Marin	AP	9,447	65	—	—	—	—	9,512
County Service Area No. 9 (Monterey)	Monterey	AP	26,114	159	—	—	—	—	26,273
County Service Area No. 9 (San Benito)	San Benito	AP	73,591	886	—	—	—	—	74,477
County Service Area No. 9 (San Diego)	San Diego	AP	10,327	100	—	—	—	—	10,427
County Service Area No. 9 (Santa Cruz)	Santa Cruz	AP	562,116	4,706	—	—	—	—	566,822
County Service Area No. 9 (Yolo)	Yolo	AP	15,782	15	—	—	—	—	15,797
County Service Area No. 90 (San Diego)	San Diego	AP	5,864	57	—	—	—	—	5,921
County Service Area No. 91 (Riverside)	Riverside	AP	11,032	166	—	—	—	—	11,198
County Service Area No. 92 (Riverside)	Riverside	AP	196	3	—	—	—	—	199
County Service Area No. 94 (Riverside)	Riverside	AP	1,934	31	—	—	—	—	1,965
County Service Area No. 94 (San Diego)	San Diego	AP	24,098	234	—	—	—	—	24,332
County Service Area No. 95 (San Diego)	San Diego	AP	20,692	201	—	—	—	—	20,893
County Service Area No. 97 (Riverside)	Riverside	AP	7,647	107	—	—	—	—	7,754
County Service Area No. SI-1 (San Bernardino)	San Bernardino	AP	580,153	7,549	—	—	—	—	587,702
County Service Area P-2 (Contra Costa)	Contra Costa	AP	260,661	2,788	—	—	—	—	263,449
County Service Area P-5 (Contra Costa)	Contra Costa	AP	193,482	2,075	—	—	—	—	195,557
County Service Area P-6 (Contra Costa)	Contra Costa	AP	4,384,967	35,955	—	—	—	—	4,420,922
County Service Area PP-1991-1 (Alameda)	Alameda	AP	13,487,183	125,256	—	—	—	—	13,612,439
County Service Area R-1967-1 (Alameda)	Alameda	AP	37,129	343	—	—	—	—	37,472
County Service Area R-4 (Contra Costa)	Contra Costa	AP	26,155	273	—	—	—	—	26,428
County Service Area R-7 (Contra Costa)	Contra Costa	AP	816,732	8,731	—	—	—	—	825,463
County Service Area R-8 (Contra Costa)	Contra Costa	AP	441,937	4,871	—	—	—	—	446,808
County Service Area RD-4 (Contra Costa)	Contra Costa	AP	7,711	82	—	—	—	—	7,793
County Service Area SI-1970-1 (Alameda)	Alameda	AP	4,419	68	—	—	—	—	4,487
County Water Works District No. 1 (Lake)	Lake	AP	76,069	956	—	—	—	—	77,025
County Water Works District No. 3 (Lake)	Lake	AP	105,037	1,315	—	—	—	—	106,352
Countywide County Service Area No. 1 (Merced)	Merced	AP	226,958	3,027	—	—	—	—	229,985
Courtland Fire Protection District	Sacramento	AP	114,968	1,544	—	—	—	—	116,512
Covelo Cemetery District	Mendocino	AP	6,962	70	—	—	—	—	7,032

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**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Covelo Fire Protection District	Mendocino	AP	\$ 51,379	\$ 522	\$ —	—	\$ —	\$ —	\$ 51,901
Covelo Lighting District	Mendocino	AP	8,434	84	—	—	—	—	8,518
Crescent Avenue Maintenance (San Mateo)	San Mateo	AP	8,829	57	—	—	—	—	8,886
Crescent City Harbor District	Del Norte	AP	323,350	6,433	62,554,424	0.000000	12,147	241	342,171
Crescent Fire Protection District	Del Norte	AP	280,481	5,676	55,188,208	0.000000	10,537	212	296,906
Crescent Mills Fire Protection District	Plumas	AP	25,727	237	—	—	—	—	25,964
Crescent Mills Lighting District	Plumas	AP	726	7	—	—	—	—	733
Crest Forest Fire Protection District	San Bernardino	AP	3,517,412	46,060	—	—	—	—	3,563,472
Crestline County Sanitation District (San Bernardino)	San Bernardino	LI	1,007,940	13,184	—	—	—	—	1,021,124
Crestline Village Water District	San Bernardino	AP	206,705	2,709	—	—	—	—	209,414
Crestline-Lake Arrowhead Water Agency	San Bernardino	AP	671,779	8,624	—	—	—	—	680,403
Crockett Community Services District	Contra Costa	AP	259,477	2,721	—	—	—	—	262,198
Crockett-Carquinez Fire Protection District	Contra Costa	AP	403,801	4,257	—	—	—	—	408,058
Cromberg Cemetery District	Plumas	AP	1,373	12	—	—	—	—	1,385
Crows Landing Lighting District	Stanislaus	AP	1,421	25	—	—	—	—	1,446
Crystal Springs County Sanitation District (San Mateo)	San Mateo	AP	49,418	321	—	—	—	—	49,739
Cutler Public Utility District	Tulare	AP	5	—	—	—	—	—	5
Cuyama Valley Recreation and Park District	Santa Barbara	AP	86,064	563	—	—	—	—	86,627
Cypress Fire Protection District	Monterey	AP	3,596,095	22,186	—	—	—	—	3,618,281
Cypress Hill Cemetery District	Colusa	AP	2,995	26	—	—	—	—	3,021
Cypress Recreation and Park District	Orange	AP	3,586,840	30,013	—	—	—	—	3,616,853
Daggelt Community Services District	San Bernardino	AP	90,914	846	—	—	—	—	91,760
Daphnedale Community Services District	Modoc	AP	3,281	51	—	—	—	—	3,332
Darwin Community Services District	Inyo	AP	925	6	—	—	—	—	931
Davenport County Sanitation District (Santa Cruz)	Santa Cruz	AP	24,733	207	—	—	—	—	24,940
Davis Cemetery District	Yolo	AP	167,134	1,872	—	—	—	—	169,006
Davis Creek Cemetery District	Modoc	AP	4,955	79	—	—	—	—	5,034
Davis Creek Fire Protection District	Modoc	AP	8,053	128	—	—	—	—	8,181
De Luz Community Service District	Riverside	AP	2,028	—	—	—	—	—	2,028
Deer Creek Irrigation District	Tehama	AP	3,333	69	—	—	—	—	3,402
Deer Creek Storm Water District (Tulare)	Kings	AP	3,849	50	—	—	—	—	3,899
Deer Creek Storm Water District (Tulare)	Tulare	AP	41,014	506	—	—	—	—	41,520
Deer Springs Fire Protection District	San Diego	AP	401,675	3,909	—	—	—	—	405,584
Del Norte County Flood Control District	Del Norte	AP	67,421	1,336	12,991,648	0.000000	2,532	49	71,338
Del Norte County Library	Del Norte	AP	178,187	3,567	34,679,882	0.000000	6,694	133	188,581
Del Norte Healthcare District	Del Norte	AP	462,906	9,315	90,571,594	0.000000	17,392	348	489,961
Del Norte Oaks Park Maintenance (Sacramento)	Sacramento	AP	2,868	40	—	—	—	—	2,908
Del Puerto Health Care District	Stanislaus	AP	724,985	12,904	—	—	—	—	737,889
Del Rey Community Services District	Fresno	AP	56,274	729	—	—	—	—	57,003
Del Rio Woods Recreation and Park District	Sonoma	AP	61,899	573	—	—	—	—	62,472
Delano Mosquito Abatement District	Kern	AP	547,637	5,066	—	—	—	—	552,703
Delano Mosquito Abatement District	Tulare	AP	227,812	2,867	—	—	—	—	230,679
Delhi County Water District	Merced	AP	135,094	1,802	—	—	—	—	136,896

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Delta Diablo Sanitation District (Contra Costa)	Contra Costa	AP	\$ 1,494,445	\$ 29,530	\$ —	—	\$ —	\$ —	\$ 1,523,975
Delta Fire Protection District (Sacramento)	Sacramento	AP	166,150	2,198	—	—	—	—	168,348
Delta Vector Control District	Tulare	AP	1,684,233	21,369	—	—	—	—	1,705,602
Denair Community Services District	Stanislaus	AP	51,063	909	—	—	—	—	51,972
Denair Fire Protection District	Stanislaus	AP	114,693	2,041	—	—	—	—	116,734
Denair Lighting District	Stanislaus	AP	4,261	76	—	—	—	—	4,337
Desert Healthcare District	Riverside	AP	3,297,061	50,595	—	—	—	—	3,347,656
Desert Lake Community Services District	Kern	AP	10,085	90	—	—	—	—	10,175
Desert Recreation District	Riverside	AP	2,160,346	33,088	—	—	—	—	2,193,434
Desert Water Agency	Riverside	AP	1,034,517	15,412	9,620,835,987	0.080000	11,620,438	82,829	12,753,196
Devils Den Water District	Kern	AP	3,013	16	—	—	—	—	3,029
Devils Den Water District	Kings	AP	1,498	19	—	—	—	—	1,517
Devonshire County Sanitation District (San Mateo)	San Mateo	AP	24,398	157	—	—	—	—	24,555
Diablo Community Services District	Contra Costa	AP	313,054	3,361	—	—	—	—	316,415
Diablo Vista Water Maintenance District (Contra Costa)	Contra Costa	AP	134,580	1,443	—	—	—	—	136,023
Diamond Springs/EI Dorado Fire Protection District	El Dorado	AP	2,936,943	31,948	—	—	—	—	2,968,891
Dinuba Memorial District	Tulare	AP	64,294	811	—	—	—	—	65,105
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	AP	34,018	363	—	—	—	—	34,381
District 10-Hallwood Community Services District	Yuba	AP	9,001	157	—	—	—	—	9,158
Dixon Fire Protection District	Solano	AP	461,873	5,068	—	—	—	—	466,941
Dixon Public Library District	Solano	AP	319,841	3,885	—	—	—	—	323,726
Dixon Resource Conservation District	Solano	AP	82,533	962	—	—	—	—	83,495
Dixon Resource Conservation District	Yolo	AP	1,352	1	—	—	—	—	1,353
Dobbins Oregon House Fire Protection District	Yuba	AP	12,459	217	—	—	—	—	12,676
Donner Summit Public Utility District	Nevada	AP	103,056	1,092	77,483,282	0.013900	11,378	25	115,551
Donner Summit Public Utility District	Placer	AP	—	—	202,633,940	0.015466	31,509	1	31,510
Dos Palos Cemetery District	Fresno	AP	11,687	151	—	—	—	—	11,838
Dos Palos Cemetery District	Merced	AP	67,302	898	—	—	—	—	68,200
Douglas City Community Services District	Trinity	AP	3,742	60	—	—	—	—	3,802
Downey Cemetery District	Los Angeles	AP	56,611	487	—	—	—	—	57,098
Downieville Fire Protection District	Sierra	AP	45,785	491	—	—	—	—	46,276
Downieville Public Utility District	Sierra	AP	31,910	346	35,000,890	0.035100	12,285	155	44,696
Doyle Fire Protection District	Lassen	AP	18,969	344	—	—	—	—	19,313
Drainage District No. 1 (Butte)	Butte	AP	19,833	309	—	—	—	—	20,142
Drainage District No. 100 (Butte)	Butte	AP	100,241	1,542	—	—	—	—	101,783
Drainage District No. 2 (Butte)	Butte	AP	1,318	20	—	—	—	—	1,338
Drainage District No. 200 (Butte)	Butte	AP	14,644	211	—	—	—	—	14,855
Drytown County Water District	Amador	AP	15,135	212	—	—	—	—	15,347
Dublin San Ramon Service District	Contra Costa	AP	393,745	4,247	—	—	—	—	397,992
Dunlap Cemetery District	Fresno	AP	1,230	16	—	—	—	—	1,246
Dunningan Fire Protection District	Yolo	AP	147,876	921	—	—	—	—	148,797
Dunsmuir Fire Protection District	Siskiyou	AP	47,196	810	—	—	—	—	48,006
Dunsmuir Recreation and Park District	Siskiyou	AP	89,868	1,542	—	—	—	—	91,410

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Durham Mosquito Abatement District	Butte	AP	\$ 77,224	\$ 1,189	\$ —	—	\$ —	\$ —	\$ 78,413
Durham Recreation and Park District	Butte	AP	352,553	5,377	—	—	—	—	357,930
Eagleville Cemetery District	Modoc	AP	7,778	125	—	—	—	—	7,903
Eagleville Fire Protection District	Lassen	AP	922	17	—	—	—	—	939
Eagleville Fire Protection District	Modoc	AP	7,395	119	—	—	—	—	7,514
Eagleville Lighting District	Modoc	AP	986	16	—	—	—	—	1,002
Earlmarl Public Utility District	Tulare	AP	10,140	125	—	—	—	—	10,265
East Bay Municipal Utility District	Alameda	AP	13,777,999	162,883	55,135,009,368	0.006700	3,761,574	43,431	17,745,887
East Bay Municipal Utility District	Contra Costa	AP	10,898,855	128,401	3,807,855,289	0.006700	256,181	3,913	11,287,350
East Bay Regional Park District	Alameda	AP	49,101,230	520,622	153,965,015,889	0.008400	13,208,598	136,850	62,967,300
East Bay Regional Park District	Contra Costa	AP	36,819,437	440,306	123,806,095,776	0.008400	11,054,124	165,759	48,479,626
East China Hill Community Services District	El Dorado	AP	8,022	87	—	—	—	—	8,109
East Contra Costa Fire Protection District	Contra Costa	AP	8,254,037	94,323	—	—	—	—	8,348,360
East Contra Costa Irrigation District	Contra Costa	AP	2,042,269	24,433	—	—	—	—	2,066,702
East Davis Fire Protection District	Yolo	AP	393,686	3,246	—	—	—	—	396,932
East Kern Airport District	Kern	AP	190,007	1,668	—	—	—	—	191,675
East Kern Cemetery District	Kern	AP	132,173	1,157	—	—	—	—	133,330
East Kern Health Care District	Kern	AP	160,723	1,437	—	—	—	—	162,160
East Kern Health Care District	San Bernardino	AP	38	—	—	—	—	—	38
East Lake Resource Conservation District	Lake	AP	19,917	281	—	—	—	—	20,198
East Merced Resource Conservation District	Merced	AP	983	13	—	—	—	—	996
East Niles Community Services District	Kern	AP	316,514	2,913	—	—	—	—	319,427
East Orange County Water District	Orange	AP	903,828	7,522	—	—	—	—	911,350
East Orsi Community Services District	Tulare	AP	177	—	—	—	—	—	177
East Palo Alto Drainage Maintenance District (San Mateo)	San Mateo	AP	56,114	431	—	—	—	—	56,545
East Palo Alto Sanitary District (San Mateo)	San Mateo	AP	314,175	4,051	—	—	—	—	318,226
East Quincy Community Services District	Plumas	AP	91,496	878	—	—	—	—	92,374
East Stanislaus Resource Conservation District	Stanislaus	AP	2,312	41	—	—	—	—	2,353
East Vallejo Fire Protection District	Solano	AP	380,194	4,267	—	—	—	—	384,461
East View Maintenance District (San Joaquin)	San Joaquin	AP	4,649	57	—	—	—	—	4,706
Eastern Kern Resource Conservation District	Kern	AP	16,641	146	—	—	—	—	16,787
Eastern Municipal Water District	Riverside	AP	22,069,595	335,760	25,976,071,381	0.000000	4,022,835	61,552	26,489,742
Eastern Plumas Hospital District	Plumas	AP	523,443	5,052	—	—	—	—	528,495
Eastern Plumas Rural Fire Protection District	Plumas	AP	57,566	548	—	—	—	—	58,114
Easton Community Services District	Fresno	AP	19,777	254	—	—	—	—	20,031
Eastside Fire Protection District	San Joaquin	AP	1,652,600	20,056	—	—	—	—	1,672,656
Eastside Mosquito Abatement	Stanislaus	AP	1,684,220	29,977	—	—	—	—	1,714,197
Ebbetts Pass Fire Protection District	Calaveras	AP	1,796,271	24,654	—	—	—	—	1,820,925
Ebbetts Pass Veterans Memorial District	Calaveras	AP	59,542	817	—	—	—	—	60,359
Edgemont Community Services District	Riverside	AP	533,187	8,039	—	—	—	—	541,226
El Camino Hospital District	Santa Clara	AP	9,289,236	67,731	50,545,558,547	0.012900	6,628,112	31,668	16,016,747
El Cerrito Drainage District (Sutter)	Sutter	AP	747	11	—	—	—	—	758
El Dorado County Fire Protection District	El Dorado	AP	7,588,546	81,871	—	—	—	—	7,670,417

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
El Dorado County Water Agency	El Dorado	AP	\$ 2,235,600	\$ 24,916	\$ —	—	\$ —	\$ —	\$ 2,260,516
El Dorado Hills Community Services District	El Dorado	AP	4,835,183	52,891	—	—	—	—	4,888,074
El Dorado Hills County Water District	El Dorado	AP	12,261,982	134,229	—	—	—	—	12,396,211
El Dorado Hills County Water District	Sacramento	AP	8,091	113	—	—	—	—	8,204
El Dorado Irrigation District	El Dorado	AP	9,583,345	104,456	4,868,814,759	0.009200	450,696	—	10,138,497
El Granada Lighting District	San Mateo	AP	51,030	332	—	—	—	—	51,362
El Macero County Service Area (Yolo)	Yolo	AP	76,409	733	—	—	—	—	77,142
El Medio Fire Protection District	Butte	AP	155,044	2,395	—	—	—	—	157,439
El Rancho Simi Pioneer Cemetery District	Ventura	AP	54,076	578	—	—	—	—	54,654
El Toro Water District	Orange	LO	678,131	5,601	—	—	—	—	683,732
Elk Community Services District	Mendocino	AP	34,715	358	—	—	—	—	35,073
Elk Creek Cemetery District	Glenn	AP	7,370	86	—	—	—	—	7,456
Elk Creek Fire Protection District	Glenn	AP	11,235	134	—	—	—	—	11,369
Elk Grove-Cosumnes Cemetery District	Sacramento	AP	647,870	9,017	—	—	—	—	656,887
Elkhorn Fire Protection District	Yolo	AP	25,336	41	—	—	—	—	25,377
Elkhorn Golf Course Estates Maintenance (San Joaquin)	San Joaquin	AP	3,557	43	—	—	—	—	3,600
Elkhorn Maintenance District (San Joaquin)	San Joaquin	AP	3,059	37	—	—	—	—	3,096
Elsinore Valley Cemetery District	Riverside	AP	509,870	7,592	—	—	—	—	517,462
Elsinore Valley Municipal Water District	Orange	AP	8	—	—	—	—	—	8
Elsinore Valley Municipal Water District	Riverside	AP	4,943,345	74,418	—	—	—	—	5,017,763
Elsinore Water District	Riverside	AP	114,738	1,606	—	—	—	—	116,344
Embarcadero Municipal Improvement District	Santa Barbara	AP	211,854	1,450	—	—	—	—	213,304
Emerald Bay Service District	Orange	AP	1,669,351	14,034	—	—	—	—	1,683,385
Emerald Lake Heights Sewer Maintenance District	San Mateo	AP	14,491	93	—	—	—	—	14,584
Emerald Lake Lighting District	San Mateo	AP	170,019	1,105	—	—	—	—	171,124
Empire Lighting District	Stanislaus	AP	9,878	176	—	—	—	—	10,054
Empire Sanitary District (Stanislaus)	Stanislaus	AP	22,612	403	—	—	—	—	23,015
Empire West Side Irrigation District	Kings	AP	16,925	207	—	—	—	—	17,132
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	AP	1,580	10	—	—	—	—	1,590
Enchanted Hills Lighting Maintenance District (San Mateo)	San Mateo	AP	7,938	51	—	—	—	—	7,989
Escalon Cemetery District	San Joaquin	AP	39,640	484	—	—	—	—	40,124
Escalon Consolidated Fire Protection District	San Joaquin	AP	277,859	3,408	—	—	—	—	281,267
Eshom Valley Cemetery District	Tulare	AP	9,856	121	—	—	—	—	9,977
Esparto Community Services District	Yolo	AP	40,998	1,121	—	—	—	—	42,119
Esparto Fire Protection District	Yolo	AP	134,141	1,539	—	—	—	—	135,680
Estero Municipal Improvement District	San Mateo	AP	11,005,597	103,996	—	—	—	—	11,109,593
Etna Cemetery District	Siskiyou	AP	15,984	274	—	—	—	—	16,258
Exeter District Ambulance	Tulare	AP	217,338	2,794	—	—	—	—	220,132
Exeter Memorial District	Tulare	AP	195,602	2,496	—	—	—	—	198,098
Exeter Public Cemetery District	Tulare	AP	52,369	662	—	—	—	—	53,031
Fair Oaks Cemetery District	Sacramento	AP	185,602	2,559	—	—	—	—	188,161
Fair Oaks Recreation and Park District	Sacramento	AP	1,349,384	18,597	—	—	—	—	1,367,981
Fair Oaks Sewer Maintenance District (San Mateo)	San Mateo	AP	362,703	2,413	—	—	—	—	365,116

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Fairview Acres Lighting District	Mendocino	AP	\$ 2,097	\$ 22	\$ —	—	\$ —	\$ —	\$ 2,119
Fairview Cemetery District	Sutter	AP	39,643	521	—	—	—	—	40,164
Fairview Fire Protection District	Alameda	AP	2,502,780	23,118	—	—	—	—	2,525,898
Fairview Tract Lighting District	Stanislaus	AP	3,769	67	—	—	—	—	3,836
Fall River Mills Cemetery District	Shasta	AP	10,429	131	—	—	—	—	10,560
Fall River Mills Community Services District	Shasta	AP	35,384	622	—	—	—	—	36,006
Fall River Mills Fire Protection District	Shasta	AP	66,605	1,098	—	—	—	—	67,703
Fall River Resource Conservation District	Lassen	AP	12,474	226	—	—	—	—	12,700
Fall River Resource Conservation District	Modoc	AP	96	1	—	—	—	—	97
Fall River Resource Conservation District	Shasta	AP	2,349	38	—	—	—	—	2,387
Fallbrook Healthcare District	San Diego	AP	1,461,814	14,225	—	—	—	—	1,476,039
Fallbrook Public Utility District	San Diego	AP	1,569,326	15,271	—	—	—	—	1,584,597
Fallen Leaf Lake Community Services District	El Dorado	AP	25,174	274	—	—	—	—	25,448
Farmington Fire Protection District	San Joaquin	AP	241,456	2,947	—	—	—	—	244,403
Farmington Maintenance District (San Joaquin)	San Joaquin	AP	1,818	21	—	—	—	—	1,839
Feather River Recreation and Park District	Butte	AP	1,400,891	19,220	—	—	—	—	1,420,111
Felton Fire Protection District	Santa Cruz	AP	573,860	4,784	—	—	—	—	578,644
Fern Valley Water District	Riverside	AP	498,668	7,697	—	—	—	—	506,365
Ferndale Fire Protection District	Humboldt	AP	151,759	2,391	—	—	—	—	154,150
Fieldbrook Community Services District	Humboldt	AP	49,032	772	—	—	—	—	49,804
Fig Garden Fire Protection District	Fresno	AP	526,415	6,974	—	—	—	—	533,389
Fig Garden Police Protection District	Fresno	AP	150,137	1,981	—	—	—	—	152,118
Fillmore-Piru Memorial District	Ventura	AP	82,223	242	—	—	—	—	82,465
Fire Protection Service Area No. 1	Shasta	AP	1,660,364	30,031	—	—	—	—	1,690,395
Firestone Garbage Disposal District	Los Angeles	AP	1,633,406	14,170	—	—	—	—	1,647,576
Flood Control Maintenance Area District No. 4	Yolo	AP	40,474	1,495	—	—	—	—	41,969
Flood Control Maintenance Area No. 12	Yolo	AP	4,512	—	—	—	—	—	4,512
Fontana Fire Protection District	San Bernardino	AP	10,405,987	137,890	—	—	—	—	10,543,877
Foothill Fire Protection District (Calaveras)	Calaveras	AP	165,264	2,268	—	—	—	—	167,532
Foothill Fire Protection District (Yuba)	Yuba	AP	6,544	114	—	—	—	—	6,658
Foothill Municipal Water District	Los Angeles	AP	82,650	718	—	—	—	—	83,368
Foresthill Fire Protection District	Placer	AP	357,071	3,675	—	—	—	—	360,746
Foresthill Public Utility District	Placer	AP	71,771	732	—	—	—	—	72,503
Forestville Fire Protection District	Sonoma	AP	922,307	8,529	—	—	—	—	930,836
Forestville Lighting District	Sonoma	AP	15,028	135	—	—	—	—	15,163
Forestville Water District	Sonoma	AP	120,835	1,107	—	—	—	—	121,942
Fort Bragg Rural Fire Protection District	Mendocino	AP	186,804	2,046	—	—	—	—	188,850
Fort Dick Fire Protection District	Del Norte	AP	119,811	2,411	23,439,792	0.000000	4,502	90	126,814
Fort Jones Cemetery District	Siskiyou	AP	60,047	1,031	—	—	—	—	61,078
Fortuna Cemetery District	Humboldt	AP	24,037	469	—	—	—	—	24,506
Fortuna Fire Protection District	Humboldt	AP	353,565	6,492	—	—	—	—	360,057
Fowler Cemetery District	Fresno	AP	187,358	2,860	—	—	—	—	190,218
Franklin County Water District	Merced	AP	41,102	548	—	—	—	—	41,650

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Frazier Park Public Utility District	Kern	AP	\$ 43,689	\$ 401	\$ —	—	\$ —	\$ —	\$ 44,090
French Camp-McKinley Fire Protection District	San Joaquin	AP	442,984	5,346	—	—	—	—	448,330
Fresno County Fire Protection District	Fresno	AP	14,077,032	183,900	—	—	—	—	14,260,932
Fresno County Water Works No. 37	Fresno	AP	6,443	87	—	—	—	—	6,530
Fresno County Water Works No. 38	Fresno	AP	24,564	317	—	—	—	—	24,881
Fresno County Water Works No. 40	Fresno	AP	47,116	626	—	—	—	—	47,742
Fresno County Water Works No. 41	Fresno	AP	498,993	6,578	—	—	—	—	505,571
Fresno Metropolitan Flood Control District	Fresno	AP	8,342,422	124,724	—	—	—	—	8,467,146
Fresno Mosquito and Vector Control District	Fresno	AP	979,699	15,017	—	—	—	—	994,716
Fresno-Westside Mosquito Abatement District	Fresno	AP	519,094	6,836	—	—	—	—	525,930
Ft. Bidwell Cemetery District	Modoc	AP	5,614	88	—	—	—	—	5,702
Ft. Bidwell Fire Protection District	Modoc	AP	7,705	121	—	—	—	—	7,826
Ft. Bidwell Lighting District	Modoc	AP	2,456	39	—	—	—	—	2,495
Fulton-El Camino Recreation and Park District	Sacramento	AP	1,044,277	14,340	—	—	—	—	1,058,617
Galt Irrigation District	Sacramento	AP	16,829	233	—	—	—	—	17,062
Galt-Arno Cemetery District	Sacramento	AP	241,382	3,357	—	—	—	—	244,739
Garberville Fire Protection District	Humboldt	AP	57,897	912	—	—	—	—	58,809
Garberville Lighting District	Humboldt	AP	7,529	119	—	—	—	—	7,648
Garberville Sanitary District (Humboldt)	Humboldt	AP	21,405	337	—	—	—	—	21,742
Garden Farms Community Water District	San Luis Obispo	AP	25,662	216	—	—	—	—	25,878
Garden Grove Sanitary District (Orange)	Orange	AP	2,239,677	18,734	—	—	—	—	2,258,411
Garden Valley Fire Protection District	El Dorado	AP	336,882	3,615	—	—	—	—	340,497
Garden Valley Ranch Estates Community Services District	El Dorado	AP	14,905	162	—	—	—	—	15,067
Gasquet Fire Protection District	Del Norte	AP	50,683	992	9,638,524	0.000000	1,905	37	53,617
Gayla Manor Maintenance District (San Joaquin)	San Joaquin	AP	3,688	45	—	—	—	—	3,733
Gazelle Fire Protection District	Siskiyou	AP	13,879	238	—	—	—	—	14,117
Georgetown Divide Public Utility District	El Dorado	AP	1,319,335	14,224	—	—	—	—	1,333,559
Georgetown Divide Recreation District	El Dorado	AP	310,790	3,365	—	—	—	—	314,155
Georgetown Fire Protection District	El Dorado	AP	400,791	4,329	—	—	—	—	405,120
Gerber-Las Flores Community Services District	Tehama	AP	51,843	1,040	—	—	—	—	52,883
Geyserville Fire Protection District	Sonoma	AP	705,695	6,373	—	—	—	—	712,068
Geyserville Lighting District	Sonoma	AP	14,236	128	—	—	—	—	14,364
Gilsizer Drainage District (Sutter)	Sutter	AP	372,965	5,106	—	—	—	—	378,071
Glen Ellen Fire Protection District	Sonoma	AP	755,286	7,000	—	—	—	—	762,286
Glenbrook Cemetery District	Lake	AP	16,860	214	—	—	—	—	17,074
Glenhaven Lighting District	Lake	AP	2,820	91	—	—	—	—	2,911
Glenn County Mosquito Abatement No. 1	Glenn	AP	78,831	1,010	—	—	—	—	79,841
Glenn-Codora Fire Protection District	Glenn	AP	12,060	152	—	—	—	—	12,212
Glenn-Colusa Fire Protection District	Colusa	AP	5,187	45	—	—	—	—	5,232
Glenn-Colusa Fire Protection District	Glenn	AP	18,489	232	—	—	—	—	18,721
Glenn-Colusa Irrigation District	Colusa	AP	328,847	2,655	—	—	—	—	331,502
Glenn-Colusa Irrigation District	Glenn	AP	191,079	2,453	—	—	—	—	193,532
Gold Mountain Community Services District	Plumas	AP	3	—	—	—	—	—	3

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Gold Ridge Fire Protection District	Sonoma	AP	\$ 1,163,024	\$ 10,774	\$ —	—	\$ —	\$ —	\$ 1,173,798
Gold Ridge Resource Conservation District	Sonoma	AP	20,374	200	—	—	—	—	20,574
Golden Hills Community Service District	Kern	AP	224,793	2,097	—	—	—	—	226,890
Golden Valley Municipal Water District	Los Angeles	AP	8,515	64	—	—	—	—	8,579
Golden West Community Services District	El Dorado	AP	63,691	693	—	—	—	—	64,384
Goleta Cemetery District	Santa Barbara	AP	396,126	2,833	—	—	—	—	398,959
Goleta Sanitary District (Santa Barbara)	Santa Barbara	AP	116,742	847	—	—	—	—	117,589
Goleta West Sanitary District (Santa Barbara)	Santa Barbara	AP	1,647,385	13,404	—	—	—	—	1,660,789
Gonzales Cemetery District	Monterey	AP	33,960	207	—	—	—	—	34,167
Gonzales Fire Protection District	Monterey	AP	126,660	784	—	—	—	—	127,444
Gonzales Slough Maintenance District (Monterey)	Monterey	AP	3,772	23	—	—	—	—	3,795
Goshen Community Services District	Tulare	AP	4,000	49	—	—	—	—	4,049
Graeagle Community Services District	Plumas	AP	31,928	312	—	—	—	—	32,240
Graeagle Fire Protection District	Plumas	AP	131,621	1,284	—	—	—	—	132,905
Granada Sanitary District (San Mateo)	San Mateo	AP	488,348	3,174	—	—	—	—	491,522
Grand Island Cemetery District	Colusa	AP	19,420	159	—	—	—	—	19,579
Grassland Water District	Merced	AP	15,557	207	—	—	—	—	15,764
Grassy Run Road Community Services District	El Dorado	AP	18,831	205	—	—	—	—	19,036
Graton Community Services District	Sonoma	AP	—	—	147,523,031	0.010000	15,261	212	15,473
Graton Fire Protection District	Sonoma	AP	577,400	5,346	—	—	—	—	582,746
Graton Lighting District	Sonoma	AP	16,547	153	—	—	—	—	16,700
Gravelly Ford Water District	Madera	AP	80,294	1,065	—	—	—	—	81,359
Grayson Community Services District	Stanislaus	AP	4,525	80	—	—	—	—	4,605
Greater Bakersfield Separation of Grade District	Kern	AP	116,719	1,027	—	—	—	—	117,746
Greater Los Angeles County Vector Control District	Los Angeles	AP	1,291,867	11,182	—	—	—	—	1,303,049
Greater Vallejo Recreation District	Solano	AP	3,047,686	35,899	—	—	—	—	3,083,585
Green Valley Cemetery District	Sonoma	AP	8,702	81	—	—	—	—	8,783
Green Valley Recreation and Park District	Contra Costa	AP	38,449	412	—	—	—	—	38,861
Green Valley Water District	Kings	AP	12,208	150	—	—	—	—	12,358
Greenfield Cemetery District	Monterey	AP	32,250	197	—	—	—	—	32,447
Greenfield County Water District	Kern	AP	25,465	233	—	—	—	—	25,698
Greenfield Fire Protection District	Monterey	AP	129,447	796	—	—	—	—	130,243
Greenfield Memorial District	Monterey	AP	89,019	545	—	—	—	—	89,564
Greenfield Recreation and Park District	Monterey	AP	111,001	680	—	—	—	—	111,681
Greenhorn Creek Community Services District	Plumas	AP	11,124	109	—	—	—	—	11,233
Greenstone Country Community Services District	El Dorado	AP	155,682	1,704	—	—	—	—	157,386
Greenville Cemetery District	Plumas	AP	14,921	132	—	—	—	—	15,053
Grenada Fire Protection District	Siskiyou	AP	34,663	595	37,889,533	0.005500	2,115	59	37,432
Gridley-Biggs Cemetery District	Butte	AP	182,629	2,959	—	—	—	—	185,588
Grizzly Lake Resort Improvement District	Plumas	AP	38,384	373	—	—	—	—	38,757
Grossmont Healthcare District	San Diego	AP	5,597,317	54,467	39,463,534,541	0.013150	5,411,477	82,997	11,146,258
Groveland Community Services District	Tuolumne	AP	1,032,295	15,071	748,876,812	0.001225	9,593	87	1,057,046
Groveland Lighting District	Tuolumne	AP	15,647	213	—	—	—	—	15,860

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Guadalupe Cemetery District	Santa Barbara	AP	\$ 41,495	\$ 466	\$ —	—	\$ —	\$ —	\$ 41,961
Guadalupe Coyote Resource Conservation District	Santa Clara	LO	162,506	1,168	—	—	—	—	163,674
Guadalupe Lighting District	Santa Barbara	AP	18,341	485	—	—	—	—	18,826
Guadalupe Valley Municipal Improvement District	San Mateo	AP	28,984	188	—	—	—	—	29,172
Guerneville Lighting District	Sonoma	AP	144,752	2,038	—	—	—	—	146,790
Halcumb Cemetery District	Shasta	AP	21,680	(137)	—	—	—	—	21,543
Hamilton Branch Fire Protection District	Plumas	AP	224,487	2,169	—	—	—	—	226,656
Hamilton City Community Service District	Glenn	AP	16,744	204	—	—	—	—	16,948
Hamilton City Fire Protection District	Glenn	AP	18,129	233	—	—	—	—	18,362
Hanford Cemetery District	Kings	AP	311,072	4,154	—	—	—	—	315,226
Happy Camp Cemetery District	Siskiyou	AP	8,759	150	—	—	—	—	8,909
Happy Camp Fire Protection District	Siskiyou	AP	19,251	330	—	—	—	—	19,581
Happy Camp Sanitary District (Siskiyou)	Siskiyou	AP	22,587	387	23,325,817	0.060000	14,216	501	37,691
Happy Homestead Cemetery District	El Dorado	AP	203,016	2,550	—	—	—	—	205,566
Happy Valley Fire Protection District	Shasta	AP	257,983	4,786	—	—	—	—	262,769
Harbor Industrial Sewer Maintenance District (San Mateo)	San Mateo	AP	8,946	56	—	—	—	—	9,002
Hartley Cemetery District	Lake	AP	106,642	1,482	—	—	—	—	108,124
Hayfork Fire Protection District	Trinity	AP	40,109	616	—	—	—	—	40,725
Hayfork Maintenance District (Trinity)	Trinity	AP	12,354	189	—	—	—	—	12,543
Hayward Area Recreation and Park District	Alameda	AP	12,394,793	129,741	—	—	—	—	12,524,534
Heather Glen Community Services District	Placer	AP	5,967	61	—	—	—	—	6,028
Heber Public Utility District	Imperial	AP	435,832	4,637	101,331,955	0.002800	3,346	97	443,912
Heffernan Memorial Hospital District	Imperial	AP	565,501	7,065	—	—	—	—	572,566
Helendale Community Services District	San Bernardino	AP	92,813	1,198	—	—	—	—	94,011
Henry Miller Water District	Kern	AP	53,053	482	—	—	—	—	53,535
Herald Fire Protection District	Sacramento	AP	554,569	7,679	—	—	—	—	562,248
Heritage Ranch Community Services District	San Luis Obispo	AP	238,344	2,022	—	—	—	—	240,366
Hesperia County Water District	San Bernardino	AP	245,781	3,217	—	—	—	—	248,998
Hesperia Fire Protection District	San Bernardino	AP	3,748,560	48,831	—	—	—	—	3,797,391
Hesperia Recreation and Park District	San Bernardino	AP	1,129,032	14,532	—	—	—	—	1,143,564
Hickok Road Community Service District	El Dorado	AP	5,465	59	—	—	—	—	5,524
Hidden Valley Municipal Water District	Ventura	AP	6,613	63	—	—	—	—	6,676
Hi-Desert Memorial Hospital District	San Bernardino	AP	531,746	6,792	—	—	—	—	538,538
Hi-Desert Water District	San Bernardino	AP	1,161,319	14,911	—	—	—	—	1,176,230
Higgins Area Fire Protection District	Nevada	AP	1,021,794	11,295	—	—	—	—	1,033,089
High Valleys Water District	Riverside	AP	89,815	1,390	4,919,621	0.497290	24,465	—	115,670
Highlands Drainage Maintenance District (San Mateo)	San Mateo	AP	423	3	—	—	—	—	426
Highlands Landscape Maintenance District (San Mateo)	San Mateo	AP	7,412	47	—	—	—	—	7,459
Highlands Recreation Community Services District	San Mateo	AP	303,469	1,974	—	—	—	—	305,443
Hills Ferry Cemetery District	Merced	AP	86,460	1,153	—	—	—	—	87,613
Hills Ferry Cemetery District	Stanislaus	AP	117,134	2,085	—	—	—	—	119,219
Hillwood Community Service District	El Dorado	AP	16,761	183	—	—	—	—	16,944
Hilmar Cemetery District	Merced	AP	56,985	760	—	—	—	—	57,745

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Hilmar County Water District	Merced	AP	\$ 99,397	\$ 1,326	\$ —	—	\$ —	\$ —	\$ 100,723
Hilton Creek Community Services District	Mono	AP	107,152	297	—	—	—	—	107,449
Holiday Lakes Community Services District	El Dorado	AP	4,087	44	—	—	—	—	4,131
Home Garden Community Service District	Kings	AP	13,680	180	—	—	—	—	13,860
Home Gardens Sanitary District (Riverside)	Riverside	AP	132,470	1,876	—	—	—	—	134,346
Homeslead Valley Sanitary District (Marin)	Marin	AP	120,728	835	—	—	—	—	121,563
Hopland Cemetery District	Mendocino	AP	4,764	45	—	—	—	—	4,809
Hopland Fire Protection District	Mendocino	AP	31,596	326	—	—	—	—	31,922
Hopland Lighting District	Mendocino	AP	15,914	163	—	—	—	—	16,077
Hopland Public Utility District	Mendocino	AP	—	—	87,073,826	0.011000	10,591	51	10,642
Hornbrook Cemetery District	Siskiyou	AP	12,978	223	—	—	—	—	13,201
Hornbrook Community Service District	Siskiyou	AP	964	16	—	—	—	—	980
Hornbrook Fire Protection District	Siskiyou	AP	18,363	315	—	—	—	—	18,678
Hornitos Lighting District	Mariposa	AP	3,601	43	—	—	—	—	3,644
Hughson Fire Protection District	Stanislaus	AP	264,360	4,705	—	—	—	—	269,065
Humboldt Bay Harbor Recreation and Conservation District	Humboldt	AP	804,532	13,550	—	—	—	—	818,082
Humboldt Bay Municipal Water District	Humboldt	AP	687,319	12,383	—	—	—	—	699,702
Humboldt Community Services District	Humboldt	AP	293,058	4,617	—	—	—	—	297,675
Humboldt County Flood Control District	Humboldt	AP	6,963	155	—	—	—	—	7,118
Humboldt Fire Protection District No. 1	Humboldt	AP	2,091,948	32,956	—	—	—	—	2,124,904
Huntington Municipal Water District	Los Angeles	AP	10,380	90	—	—	—	—	10,470
Hyampom Community Service District	Trinity	AP	6,327	98	—	—	—	—	6,425
Hydesville Lighting District	Humboldt	AP	2,862	45	—	—	—	—	2,907
Idyllwild Fire Protection District	Riverside	AP	901,528	14,348	—	—	—	—	915,876
Idyllwild Water District	Riverside	AP	357,848	5,910	—	—	—	—	363,758
Independence Cemetery District	Inyo	AP	63,174	420	—	—	—	—	63,594
Independence Fire Protection District	Inyo	AP	173,954	1,167	—	—	—	—	175,121
Independence Lighting District	Inyo	AP	23,609	155	—	—	—	—	23,764
Indian Valley Community Services District	Plumas	AP	194,277	1,832	—	—	—	—	196,109
Indian Valley Hospital District	Plumas	AP	179,130	1,299	—	—	—	—	180,429
Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Riverside	AP	174,867	2,659	—	—	—	—	177,526
Industrial Fire Protection District	Stanislaus	AP	158,066	2,813	—	—	—	—	160,879
Inland Empire Resource Conservation District	San Bernardino	LO	591,654	7,756	—	—	—	—	599,410
Inland Empire Utilities Agency	San Bernardino	AP	24,176,664	317,403	—	—	—	—	24,494,067
Inverness Public Utility District	Marin	AP	299,881	2,067	—	—	—	—	301,948
Inverness Subdivision No. 2 Permanent Road Division	Marin	AP	2,615	18	—	—	—	—	2,633
Ione Memorial District	Amador	AP	71,312	1,001	—	—	—	—	72,313
Ironhouse Sanitary District (Contra Costa)	Contra Costa	AP	184,077	2,274	—	—	—	—	186,351
Irvine Ranch Water District	Orange	LO	26,086,850	219,636	70,079,618,490	0.000000	12,041,603	—	38,348,089
Isla Vista Recreation and Park District	Santa Barbara	AP	107,416	2,146	—	—	—	—	109,562
Ivanhoe Irrigation District	Tulare	AP	130,603	1,605	—	—	—	—	132,208
Ivanhoe Memorial District	Tulare	AP	25,521	326	—	—	—	—	25,847
Ivanhoe Public Utility District	Tulare	AP	58,981	735	—	—	—	—	59,716

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Jackson Valley Fire Protection District	Amador	AP	\$ 99,555	\$ 1,395	\$ —	—	\$ —	\$ —	\$ 100,950
Jackson Valley Irrigation District	Amador	AP	3,645	50	—	—	—	—	3,695
Jamestown Cemetery District	Tuolumne	AP	3,526	51	—	—	—	—	3,577
Jamestown Fire Protection District	Tuolumne	AP	84,044	1,201	—	—	—	—	85,245
Jamestown Lighting District	Tuolumne	AP	23,332	333	—	—	—	—	23,665
Jamestown Sanitary District (Tuolumne)	Tuolumne	AP	95,210	1,379	—	—	—	—	96,589
Janes Creek Drainage District (Humboldt)	Humboldt	AP	3,946	130	—	—	—	—	4,076
Janesville Fire Protection District	Lassen	AP	171,368	3,108	—	—	—	—	174,476
Jenner Lighting District	Sonoma	AP	12,126	112	—	—	—	—	12,238
Jenny Lind Fire Protection District	Calaveras	AP	149,209	2,048	—	—	—	—	151,257
Jenny Lind Veterans Memorial District	Calaveras	AP	133,799	1,836	—	—	—	—	135,635
John C. Fremont Hospital District	Mariposa	AP	703,990	10,143	—	—	—	—	714,133
Johnsville Public Utility District	Plumas	AP	7,461	73	—	—	—	—	7,534
Joshua Basin Water District	San Bernardino	AP	394,104	5,009	—	—	—	—	399,113
Julian Community Services District	San Diego	AP	29,242	285	—	—	—	—	29,527
Julian-Cuyamaca Fire Protection District	San Diego	AP	173,298	1,686	—	—	—	—	174,984
Junction City Fire Protection District	Trinity	AP	4,138	67	—	—	—	—	4,205
June Lake Fire Protection District	Mono	AP	380,969	1,060	—	—	—	—	382,029
June Lake Public Utility District	Mono	AP	560,082	1,545	279,059,623	0.009089	25,551	75	587,253
Juniper-Riviera County Water District	San Bernardino	LO	72,751	956	—	—	—	—	73,707
Jurupa Area Recreation and Park District	Riverside	AP	692,394	10,337	—	—	—	—	702,731
Jurupa Community Services District	Riverside	AP	1,694,770	25,259	—	—	—	—	1,720,029
Kanawha Fire Protection District	Glenn	AP	13,183	151	—	—	—	—	13,334
Kaweah Delta Health Care District	Tulare	AP	917,750	11,849	—	—	—	—	929,599
Kaweah Delta Water Conservation District	Kings	AP	252,395	3,380	—	—	—	—	255,775
Kaweah Delta Water Conservation District	Tulare	LI	3,348,462	43,153	15,278,864,603	0.000500	74,917	—	3,466,532
Kelsey Cemetery District	El Dorado	AP	1,497	16	—	—	—	—	1,513
Kelseyville Cemetery District	Lake	AP	99,671	1,262	—	—	—	—	100,933
Kelseyville Fire Protection District	Lake	AP	1,369,564	17,368	—	—	—	—	1,386,932
Kelseyville Lighting District	Lake	AP	13,584	159	—	—	—	—	13,743
Kensington Fire Protection District	Contra Costa	AP	2,655,002	28,491	—	—	—	—	2,683,493
Kensington Police Protection and Community Services District	Contra Costa	AP	1,196,449	12,829	—	—	—	—	1,209,278
Kensington Square Sewer Maintenance District	San Mateo	AP	10,093	66	—	—	—	—	10,159
Kentfield Fire Protection District	Marin	AP	3,140,888	21,742	—	—	—	—	3,162,630
Kenwood Fire Protection District	Sonoma	AP	624,077	5,774	—	—	—	—	629,851
Kern County Water Agency	Kern	AP	5,812,084	53,929	138,519,810,550	0.000000	18,845,660	222,067	24,933,740
Kern Delta Water District	Kern	AP	2,846,011	26,636	—	—	—	—	2,872,647
Kern Mosquito and Vector Control	Kern	AP	3,679,855	33,788	—	—	—	—	3,713,643
Kern River Valley Cemetery District	Kern	AP	91,631	815	—	—	—	—	92,446
Kern Valley Hospital District	Kern	AP	253,330	2,301	—	—	—	—	255,631
Kettleman City Community Services District	Kings	AP	15,916	197	—	—	—	—	16,113
Keyes Community Services District	Stanislaus	AP	1,106	19	—	—	—	—	1,125
Keyes Fire Protection District	Stanislaus	AP	117,776	2,096	—	—	—	—	119,872

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Keystone Cemetery District	Yuba	AP	\$ 33,316	\$ 433	\$ —	—	\$ —	\$ —	\$ 33,749
Kimshew Cemetery District	Butte	AP	65,274	992	—	—	—	—	66,266
King City Cemetery District	Monterey	AP	129,815	796	—	—	—	—	130,611
Kings County Lighting Assessment District	Kings	AP	61,450	797	—	—	—	—	62,247
Kings County Water District	Kings	AP	1,143,433	15,330	—	—	—	—	1,158,763
Kings Mosquito Abatement District	Kings	AP	1,799,035	24,150	—	—	—	—	1,823,185
Kings Mosquito Abatement District	Tulare	AP	29,612	371	—	—	—	—	29,983
Kings River Conservation District	Fresno	AP	500,583	6,600	—	—	—	—	507,183
Kings River Conservation District	Kings	AP	269,827	3,596	—	—	—	—	273,423
Kings River Conservation District	Tulare	AP	107,818	1,373	—	—	—	—	109,191
Kingsburg Cemetery District	Fresno	AP	156,068	2,187	—	—	—	—	158,255
Kingsburg Cemetery District	Kings	AP	11,883	159	—	—	—	—	12,042
Kingsburg Cemetery District	Tulare	AP	47,411	610	—	—	—	—	48,021
Kingsburg Hospital District	Fresno	AP	447,210	6,299	—	—	—	—	453,509
Kingsburg Hospital District	Kings	AP	27,406	365	—	—	—	—	27,771
Kingsburg Hospital District	Tulare	AP	104,771	1,324	—	—	—	—	106,095
Kirkwood Cemetery District	Tehama	AP	3,474	69	—	—	—	—	3,543
Kirkwood Maintenance District No. 1 (Contra Costa)	Contra Costa	AP	39,958	427	—	—	—	—	40,385
Kirkwood Meadows Public Utilities District	Alpine	AP	635,313	1,115	—	—	—	—	636,428
Kirkwood Meadows Public Utilities District	Amador	AP	162,738	2,316	—	—	—	—	165,054
Kirkwood Meadows Public Utilities District	El Dorado	AP	129	1	—	—	—	—	130
Klamath Community Services District	Del Norte	AP	1,031	21	200,400	0.000000	39	1	1,092
Klamath Fire Protection District No. 5	Del Norte	AP	27,657	538	5,233,282	0.000000	1,039	20	29,254
Kneeland Fire Protection District	Humboldt	AP	4,886	77	—	—	—	—	4,963
Knights Ferry Cemetery District	Stanislaus	AP	4,496	80	—	—	—	—	4,576
Knights Ferry Community Services District	Stanislaus	AP	6,208	111	—	—	—	—	6,319
Knights Landing Cemetery District	Yolo	AP	23,338	221	—	—	—	—	23,559
Knights Landing Community Services District	Yolo	AP	11,566	391	—	—	—	—	11,957
Knights Landing Fire Protection District	Yolo	AP	64,681	751	—	—	—	—	65,432
Knolls Property Owners Community Services District	El Dorado	AP	4,595	50	—	—	—	—	4,645
Konocti County Water District	Lake	AP	32,624	2,534	—	—	—	—	35,158
La Canada Irrigation District	Los Angeles	AP	373,704	3,223	—	—	—	—	376,927
La Habra Heights County Water District	Los Angeles	AP	587,707	5,095	115,882,766	0.000000	—	—	592,802
La Honda Lighting Maintenance (San Mateo)	San Mateo	AP	10,171	63	—	—	—	—	10,234
La Porte Fire Protection District	Plumas	AP	17,647	172	—	—	—	—	17,819
La Puente Valley County Water	Los Angeles	AP	173,406	1,390	—	—	—	—	174,796
La Selva Beach Recreation and Park District	Santa Cruz	AP	98,474	830	—	—	—	—	99,304
Ladera Recreation District	San Mateo	AP	119,210	770	—	—	—	—	119,980
Laguna Beach County Water District	Orange	AP	2,113,098	17,654	—	—	—	—	2,130,752
Lake Arrowhead Community Services District	San Bernardino	LI	2,858,042	37,773	—	—	—	—	2,895,815
Lake Beryessa Resort Improvement District	Napa	AP	30,363	183	—	—	—	—	30,546
Lake City Cemetery District	Modoc	AP	8,283	130	—	—	—	—	8,413
Lake City Fire Protection District	Modoc	AP	5,507	86	—	—	—	—	5,593

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Lake County Fire Protection District	Lake	AP	\$ 733,307	\$ 13,696	\$ —	—	\$ —	\$ —	\$ 747,003
Lake County Flood Control and Water Conservation District	Lake	AP	584,279	8,149	—	—	—	—	592,428
Lake County Sanitation District	Lake	AP	—	—	1,306,663,614	0.000000	241,873	—	241,873
Lake County Vector Control District	Lake	AP	1,168,697	16,381	—	—	—	—	1,185,078
Lake Hemet Municipal Water District	Riverside	AP	1,052,891	16,690	—	—	—	—	1,069,581
Lake Madrone Water District	Butte	AP	19,477	304	6,097,308	1.150000	70,119	—	89,900
Lake of the Pines Ranchos Road Community Services District	Nevada	AP	16,314	178	—	—	—	—	16,492
Lake Oroville Area Public Utility District	Butte	AP	290,700	4,481	—	—	—	—	295,181
Lake Park Maintenance (Napa)	Napa	LI	—	—	76,825,697	0.112500	102,321	—	102,321
Lake Shastina Community Services District	Siskiyou	AP	5,435	93	—	—	—	—	5,528
Lake Valley Fire Protection District	El Dorado	AP	3,386,681	36,778	—	—	—	—	3,423,459
Lakehead Lighting District (Shasta)	Shasta	AP	585	11	—	—	—	—	596
Lakeport Fire Protection District	Lake	AP	785,214	11,003	—	—	—	—	796,217
Lakeside Fire Protection District	San Diego	AP	7,476,203	72,751	—	—	—	—	7,548,954
Lakeside Irrigation Water District	Kings	AP	153,329	2,014	—	—	—	—	155,343
Lakeside Water District	San Diego	LO	382,269	3,720	—	—	—	—	385,989
Lakeview Cemetery District	Siskiyou	AP	5,818	99	—	—	—	—	5,917
Lakeview Community Services District	El Dorado	AP	9,032	98	—	—	—	—	9,130
Lambert Village Maintenance District (San Joaquin)	San Joaquin	AP	6,505	80	—	—	—	—	6,585
Lamont Public Utility District	Kern	AP	103,173	930	—	—	—	—	104,103
Lanare Community Services District	Fresno	AP	3,641	48	—	—	—	—	3,689
Lancaster Cemetery District	Los Angeles	AP	91,782	786	—	—	—	—	92,568
Las Gallinas Valley Sanitary District (Marin)	Marin	AP	690,320	4,737	—	—	—	—	695,057
Las Virgenes Municipal Water District	Los Angeles	AP	352,662	3,074	—	—	—	—	355,736
Lassen County Water Works District No. 1	Lassen	AP	—	—	—	—	—	—	—
Lassen-Modoc County Flood Control and Water Conservation District	Lassen	AP	8,954	163	—	—	—	—	9,117
Lassen-Modoc County Flood Control and Water Conservation District	Modoc	AP	795	13	—	—	—	—	808
Lathrop-Manteca Fire Protection District	San Joaquin	AP	2,539,404	31,238	—	—	—	—	2,570,642
Laton Community Services District	Fresno	AP	90,248	1,149	—	—	1,149	—	91,397
Latrobe Fire Protection District	El Dorado	AP	109,198	1,189	—	—	—	—	110,387
Lawndale Lighting District	Los Angeles	AP	390,288	3,387	—	—	—	—	393,675
Laytonville County Water District	Mendocino	AP	18,874	188	—	—	—	—	19,062
Laytonville Lighting District	Mendocino	AP	5,015	50	—	—	—	—	5,065
Le Grand Community Services District	Merced	AP	11,954	159	—	—	—	—	12,113
Le Grand-Athlone Water District	Merced	AP	7,369	98	—	—	—	—	7,467
Leavitt Lake Community Service District	Lassen	AP	9,549	173	—	—	—	—	9,722
Lebec County Water District	Kern	AP	39,460	337	—	—	—	—	39,797
Lee Lake Water District	Riverside	AP	105,821	1,640	—	—	—	—	107,461
Lee Vining Fire Protection District	Mono	AP	30,282	83	—	—	—	—	30,365
Lee Vining Public Utility District	Mono	AP	40,823	111	—	—	—	—	40,934
Leggett Valley Fire Protection District	Mendocino	AP	29,070	296	—	—	—	—	29,366
Lemon Cove Sanitary District (Tulare)	Tulare	AP	4,500	52	—	—	—	—	4,552
Lemon Grove Roadway Lighting District	San Diego	AP	141,029	1,372	—	—	—	—	142,401

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Lemoore Cemetery District	Kings	AP	\$ 163,462	\$ 2,154	\$ —	—	\$ —	\$ —	\$ 165,616
Leucadia Wastewater District	San Diego	LI	1,184,863	11,530	—	—	—	—	1,196,393
Levee District No. 1 (Glenn)	Glenn	AP	15,960	203	—	—	—	—	16,163
Levee District No. 2 (Glenn)	Glenn	AP	2,601	33	—	—	—	—	2,634
Levee District No. 3 (Glenn)	Glenn	AP	15,348	189	—	—	—	—	15,537
Levee District No. 9 (Sutter)	Sutter	AP	77,958	1,086	—	—	—	—	79,044
Lewiston Community Services District	Trinity	AP	88,540	1,373	—	—	—	—	89,913
Liberty Fire Protection District	San Joaquin	AP	808,817	9,952	—	—	—	—	818,769
Liberty Water District	Fresno	AP	29,405	372	—	—	—	—	29,777
Lighting District No. 2-Oakhurst Area (Madera)	Madera	AP	6,446	87	—	—	—	—	6,533
Likely Cemetery District	Modoc	AP	11,350	181	—	—	—	—	11,531
Likely Fire Protection District	Modoc	AP	30,275	477	—	—	—	—	30,752
Lincoln Fire Protection District	San Joaquin	AP	1,510,107	17,764	—	—	—	—	1,527,871
Lincoln Village Maintenance District (San Joaquin)	San Joaquin	AP	111,559	1,246	—	—	—	—	112,805
Linda Fire Protection District	Yuba	AP	1,345,840	23,285	—	—	—	—	1,369,125
Linda Street Lighting District (Yuba)	Yuba	AP	67,794	1,145	—	—	—	—	68,939
Linden County Water District	San Joaquin	AP	68,066	828	124,047,252	0.011300	15,694	250	84,838
Linden Lighting District	San Joaquin	AP	2,514	30	—	—	—	—	2,544
Linden-Peters Fire Protection District	San Joaquin	AP	1,568,039	19,018	—	—	—	—	1,587,057
Lindsay - Strathmore Cemetery District	Tulare	AP	82,151	1,023	—	—	—	—	83,174
Lindsay - Strathmore Memorial District	Tulare	AP	109,569	1,380	—	—	—	—	110,949
Lindsay Local Hospital District	Tulare	AP	416,531	5,269	—	—	—	—	421,800
Linne Community Services District	San Luis Obispo	AP	18,446	157	—	—	—	—	18,603
Little Lake Cemetery District	Los Angeles	AP	79,994	687	—	—	—	—	80,681
Little Lake Fire Protection District	Mendocino	AP	164,847	1,668	—	—	—	—	166,515
Little Valley Community Services District	Lassen	AP	2,089	38	—	—	—	—	2,127
Littlerock Creek Irrigation District	Los Angeles	AP	240,511	2,000	—	—	—	—	242,511
Live Oak Cemetery District	Sutter	AP	77,897	1,072	—	—	—	—	78,969
Livermore Area Recreation and Park District	Alameda	AP	6,653,156	64,097	—	—	—	—	6,717,253
Lockeford Community Services District	San Joaquin	AP	118,179	1,447	—	—	—	—	119,626
Lockeford Lighting District	San Joaquin	AP	7,040	84	—	—	—	—	7,124
Lockeford Protection District No. 1 (San Joaquin)	San Joaquin	AP	2,483	30	—	—	—	—	2,513
Loleta Community Services District	Humboldt	AP	16,429	259	—	—	—	—	16,688
Loleta Fire Protection District	Humboldt	AP	39,597	624	—	—	—	—	40,221
Loleta Lighting District	Humboldt	AP	6,254	99	—	—	—	—	6,353
Loma Prieta Resource Conservation District	Santa Clara	LO	60,225	455	—	—	—	—	60,680
Loma Rica-Browns Valley Community Service District	Yuba	AP	4,605	80	—	—	—	—	4,685
Lompico County Water District	Santa Cruz	AP	58,239	489	—	—	—	—	58,728
Lompoc Cemetery District	Santa Barbara	AP	316,346	2,272	—	—	—	—	318,618
Lompoc Hospital District	Santa Barbara	AP	801,899	5,760	4,295,098,643	0.090800	3,941,302	49,708	4,798,669
London Community Services District	Tulare	AP	11,644	149	—	—	—	—	11,793
Lone Pine Fire Protection District	Inyo	AP	200,173	1,335	—	—	—	—	201,508
Lone Pine Lighting District	Inyo	AP	21,142	137	—	—	—	—	21,279

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Long Valley Community Services District	Plumas	AP	\$ 135	\$ —	\$ —	—	\$ —	\$ —	\$ 135
Long Valley Fire Protection District (Mendocino)	Mendocino	AP	62,255	632	—	—	—	—	62,887
Long Valley Fire Protection District (Mono)	Mono	AP	290,621	805	—	—	—	—	291,426
Longden Lighting District	Los Angeles	AP	31,569	242	—	—	—	—	31,811
Lookout Cemetery District	Modoc	AP	9,166	146	—	—	—	—	9,312
Lookout Fire Protection District	Modoc	AP	8,300	132	—	—	—	—	8,432
Loomis Fire Protection District	Placer	AP	207,167	2,129	—	—	—	—	209,296
Los Alamos Cemetery District	Santa Barbara	AP	13,111	87	—	—	—	—	13,198
Los Alamos Community Services District	Santa Barbara	AP	63,195	432	—	—	—	—	63,627
Los Altos Hills County Fire District	Santa Clara	AP	6,968,837	47,403	—	—	—	—	7,016,240
Los Angeles County Flood Control District	Los Angeles	AP	95,279,235	822,439	1,794,192,487,724	0.000000	—	—	96,101,674
Los Angeles County West Vector Control District	Los Angeles	AP	841,977	7,336	—	—	—	—	849,313
Los Banos Cemetery District	Merced	AP	63,863	852	—	—	—	—	64,715
Los Medanos Community Hospital District	Contra Costa	AP	661,567	13,801	—	—	—	—	675,368
Los Molinos Cemetery District	Tehama	AP	41,479	852	—	—	—	—	42,331
Los Molinos Lighting District	Tehama	AP	11,568	235	—	—	—	—	11,803
Los Osos Community Services District	San Luis Obispo	AP	1,798,606	15,245	—	—	—	—	1,813,851
Los Trancos County Water District	San Mateo	AP	217,986	1,418	—	—	—	—	219,404
Lost Hills Water District	Kern	AP	730,940	6,807	—	—	—	—	737,747
Lower Lake Cemetery District	Lake	AP	45,119	820	—	—	—	—	45,939
Lower Lake Lighting District	Lake	AP	15,819	194	—	—	—	—	16,013
Lower San Joaquin Levee District (Merced)	Madera	AP	13,093	1,353	—	—	—	—	14,446
Lower Sweetwater Fire Protection District	San Diego	AP	254,821	2,480	—	—	—	—	257,301
Lower Tule River Irrigation District	Tulare	AP	131,206	1,654	—	—	—	—	132,860
Lucerne Lighting District	Lake	AP	13,609	440	—	—	—	—	14,049
Madeline Fire Protection District	Lassen	AP	8,541	155	—	—	—	—	8,696
Madera Cemetery District	Madera	AP	1,314,229	18,717	—	—	—	—	1,332,946
Madera County Flood Control and Water Conservation	Madera	AP	140,953	2,226	—	—	—	—	143,179
Madera County Mosquito and Vector Control District	Madera	AP	1,136,758	17,920	—	—	—	—	1,154,678
Madera Industrial Fire Protection District	Madera	AP	289	3	—	—	—	—	292
Madison Fire Protection District	Yolo	AP	108,855	461	—	—	—	—	109,316
Madrone Acres Lighting District	Sonoma	AP	15,241	141	—	—	—	—	15,382
Maine Prairie Water District	Solano	AP	31,879	349	—	—	—	—	32,228
Maintenance District No. 1 (Madera)	Madera	AP	26,699	347	—	—	—	—	27,046
Maintenance District No. 1 (Mariposa)	Mariposa	AP	147,785	2,188	—	—	—	—	149,973
Maintenance District No. 10 (Madera)	Madera	AP	425,975	5,730	—	—	—	—	431,705
Maintenance District No. 11 (Madera)	Madera	AP	7,232	98	—	—	—	—	7,330
Maintenance District No. 13 (Madera)	Madera	AP	49,409	668	—	—	—	—	50,077
Maintenance District No. 14 (Madera)	Madera	AP	33,563	452	—	—	—	—	34,015
Maintenance District No. 15 (Madera)	Madera	AP	1,633	22	—	—	—	—	1,655
Maintenance District No. 16 (Madera)	Madera	AP	5,756	77	—	—	—	—	5,833
Maintenance District No. 17 (Madera)	Madera	AP	48,784	663	—	—	—	—	49,447
Maintenance District No. 18 (Madera)	Madera	AP	10,071	135	—	—	—	—	10,206

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Maintenance District No. 19 (Madera)	Madera	AP	\$ 6,232	\$ 82	\$ —	—	\$ —	\$ —	\$ 6,314
Maintenance District No. 20 (Madera)	Madera	AP	746	10	—	—	—	—	756
Maintenance District No. 21 (Madera)	Madera	AP	197,739	2,667	—	—	—	—	200,406
Maintenance District No. 22 (Madera)	Madera	AP	77,172	763	—	—	—	—	77,935
Maintenance District No. 23 (Madera)	Madera	AP	1,199	16	—	—	—	—	1,215
Maintenance District No. 24 (Madera)	Madera	AP	25,545	343	—	—	—	—	25,888
Maintenance District No. 25 (Madera)	Madera	AP	3,664	49	—	—	—	—	3,713
Maintenance District No. 26 (Madera)	Madera	AP	11,395	153	—	—	—	—	11,548
Maintenance District No. 27 (Madera)	Madera	AP	94	—	—	—	—	—	94
Maintenance District No. 28 (Madera)	Madera	AP	3,598	43	—	—	—	—	3,641
Maintenance District No. 30 (Madera)	Madera	AP	23,099	308	—	—	—	—	23,407
Maintenance District No. 31 (Madera)	Madera	AP	5,082	66	—	—	—	—	5,148
Maintenance District No. 33 (Madera)	Madera	AP	9,955	116	—	—	—	—	10,071
Maintenance District No. 5 (Madera)	Madera	AP	6,985	95	—	—	—	—	7,080
Maintenance District No. 6 (Madera)	Madera	AP	67,505	914	—	—	—	—	68,419
Maintenance District No. 7 (Madera)	Madera	AP	43,793	592	—	—	—	—	44,385
Maintenance District No. 8 (Madera)	Madera	AP	14,182	150	—	—	—	—	14,332
Maintenance District No. 9 (Madera)	Madera	AP	13,994	189	—	—	—	—	14,183
Majestic Pines Community Services District	San Diego	AP	—	—	123,741,562	0.015600	22,295	299	22,594
Malaga County Water District	Fresno	AP	284,646	3,739	—	—	—	—	288,385
Malibu Garbage Disposal District	Los Angeles	AP	537,201	4,692	—	—	—	—	541,893
Malibu Lighting District	Los Angeles	AP	510,080	4,477	—	—	—	—	514,557
Mammoth County Water District	Mono	AP	6,334,672	17,614	898,566,848	0.007267	65,145	82	6,417,513
Mammoth Lakes Fire Protection District	Mono	AP	2,806,805	7,803	—	—	—	—	2,814,608
Mammoth Lakes Mosquito Abatement District	Mono	AP	78,097	218	—	—	—	—	78,315
Mancini Park Homes Lighting District	Stanislaus	AP	226	4	—	—	—	—	230
Manila Community Services District	Humboldt	AP	26,044	410	—	—	—	—	26,454
Manton Cemetery District	Shasta	AP	25,511	446	—	—	—	—	25,957
Manton Cemetery District	Tehama	AP	13,203	236	—	—	—	—	13,439
Marble Mountain Homeowners Community Services District	El Dorado	AP	15,730	171	—	—	—	—	15,901
Mariana Ranchos County Water District	San Bernardino	LO	5,889	77	—	—	—	—	5,966
Marin City Community Services District	Marin	AP	73,695	504	—	—	—	—	74,199
Marin County Flood Control and Water Conservation District	Marin	AP	3,744,915	25,781	—	—	—	—	3,770,696
Marin County Lighting District	Marin	AP	554,749	3,569	—	—	—	—	558,318
Marin County Open Space District	Marin	AP	5,114,887	35,252	—	—	—	—	5,150,139
Marin County Transit District	Marin	AP	2,884,101	19,874	—	—	—	—	2,903,975
Marin/Sonoma Mosquito and Vector Control District	Marin	AP	1,608,012	11,095	—	—	—	—	1,619,107
Marin/Sonoma Mosquito and Vector Control District	Sonoma	AP	1,837,563	18,462	—	—	—	—	1,856,025
Marinwood Community Services District	Marin	AP	1,187,026	8,203	—	—	—	—	1,195,229
Mariposa Heights Maintenance District (San Joaquin)	San Joaquin	AP	837	10	—	—	—	—	847
Mariposa Lighting District	Mariposa	AP	45,161	662	—	—	—	—	45,823
Mariposa Parking Maintenance District	Mariposa	AP	4,910	71	—	—	—	—	4,981
Mariposa Public Utility District	Mariposa	AP	80,496	1,166	—	—	—	—	81,662

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Mark Twain Hospital District	Calaveras	AP	\$ 866,714	\$ 11,896	\$ —	—	\$ —	\$ —	\$ 878,610
Marvin-Chapel Cemetery District	Glenn	AP	7,838	98	—	—	—	—	7,936
Marys Cemetery District	Yolo	AP	29,417	182	—	—	—	—	29,599
Maurland Manor Maintenance District (San Joaquin)	San Joaquin	AP	1,982	24	—	—	—	—	2,006
Maxwell Cemetery District	Colusa	AP	29,910	258	—	—	—	—	30,168
Maxwell Fire Protection District	Colusa	AP	97,632	821	—	—	—	—	98,453
Maxwell Public Utility District	Colusa	AP	113,013	992	—	—	—	—	114,005
Mayers Memorial Hospital District	Lassen	AP	70,878	1,283	—	—	—	—	72,161
Mayers Memorial Hospital District	Modoc	AP	10,772	167	—	—	—	—	10,939
Mayers Memorial Hospital District	Shasta	AP	513,354	8,625	—	—	—	—	521,979
Mayten Fire Protection District	Siskiyou	AP	4,495	77	—	—	—	—	4,572
McArthur Fire Protection District	Shasta	AP	30,398	556	—	—	—	—	30,954
McCloud Community Services District	Siskiyou	AP	68,689	1,178	—	—	—	—	69,867
McFarland Recreation and Park District	Kern	AP	556,071	5,075	—	—	—	—	561,146
McKinleyville Community Services District	Humboldt	AP	505,572	7,965	—	—	—	—	513,537
McKinney Water District	El Dorado	AP	28,223	306	—	—	—	—	28,529
McKinney Water District	Placer	AP	92,987	965	—	—	—	—	93,952
Meadow Valley Cemetery District	Plumas	AP	7,918	67	—	—	—	—	7,985
Meadow Valley Fire Protection District	Plumas	AP	54,983	528	—	—	—	—	55,511
Meadow Vista County Water District	Placer	AP	235,635	2,396	—	—	—	—	238,031
Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino	AP	2,235	23	—	—	—	—	2,258
Meeks Bay Fire Protection District	El Dorado	AP	579,487	6,330	—	—	—	—	585,817
Meiners Oaks County Water District	Ventura	AP	116,252	1,102	—	—	—	—	117,354
Mendocino City Community Services District	Mendocino	AP	83,565	844	210,209,509	0.011000	26,260	99	110,768
Mendocino Coast Hospital District	Mendocino	AP	681,821	7,496	2,937,988,216	0.013000	391,776	3,668	1,084,761
Mendocino Coast Recreation and Park District	Mendocino	AP	451,792	4,924	—	—	—	—	456,716
Mendocino County Flood Control and Water Conservation Improvement District	Mendocino	AP	31,149	425	—	—	—	—	31,574
Mendocino County Water Agency	Mendocino	AP	115,865	1,322	—	—	—	—	117,187
Mendocino Fire Protection District	Mendocino	AP	160,538	1,644	—	—	—	—	162,182
Mendocino-Little River Cemetery District	Mendocino	AP	34,581	353	—	—	—	—	34,934
Menlo Park Fire Protection District	San Mateo	AP	26,974,252	183,646	—	—	—	—	27,157,898
Menlo Park Lighting District	San Mateo	AP	201,623	1,306	—	—	—	—	202,929
Merced Cemetery District	Merced	AP	288,856	3,853	—	—	—	—	292,709
Merced County Mosquito Abatement	Merced	AP	1,723,148	22,984	—	—	—	—	1,746,132
Merced Irrigation District	Merced	AP	1,798,801	23,993	—	—	—	—	1,822,794
Meridian Fire Protection	Sutter	AP	210,997	2,952	—	—	—	—	213,949
Merquin Cemetery District	Merced	AP	29,148	389	—	—	—	—	29,537
Merquin County Water District	Merced	AP	84,168	1,123	—	—	—	—	85,291
Mesa Heights Garbage Disposal District	Los Angeles	AP	330,871	2,879	—	—	—	—	333,750
Metropolitan Water District of Southern California	Los Angeles	AP	—	—	847,329,066,435	0.000000	42,338,046	266,325	42,604,371
Metropolitan Water District of Southern California	Orange	AP	—	—	370,197,247,148	0.000000	14,597,313	113,897	14,711,210
Metropolitan Water District of Southern California	Riverside	AP	—	—	101,497,799,160	0.000000	7,327,323	59,800	7,387,123
Metropolitan Water District of Southern California	San Diego	AP	—	—	327,080,155,690	0.000000	15,599,896	127,725	15,727,621

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Metropolitan Water District of Southern California	Ventura	AP	\$ —	\$ —	\$ 70,427,156,760	0.003700	\$ 3,008,364	\$ 27,354	\$ 3,035,718
Mettler County Water District	Kern	AP	13,538	77	—	—	—	—	13,615
Mid Peninsula Water District	San Mateo	AP	134,023	1,097	—	—	—	—	135,120
Middletown Cemetery District	Lake	AP	114,523	1,411	—	—	—	—	115,934
Middletown Lighting District	Lake	AP	14,372	172	—	—	—	—	14,544
Midpeninsula Regional Open Space District	San Mateo	AP	9,175,446	63,812	—	—	—	—	9,239,258
Midpeninsula Regional Open Space District	Santa Clara	AP	18,306,500	129,179	—	—	—	—	18,435,679
Midway City Sanitary District (Orange)	Orange	AP	1,400,263	11,454	—	—	—	—	1,411,717
Midway Community Services District	Merced	AP	13,919	186	—	—	—	—	14,105
Midway Heights County Water District	Placer	AP	35,185	357	—	—	—	—	35,542
Mill Creek Lane Permanent Road Division District	Sonoma	AP	11,101	103	—	—	—	—	11,204
Millville Fire Protection District	Shasta	AP	28,232	534	—	—	—	—	28,766
Millville Masonic and Odd Fellows Cemetery District	Shasta	AP	61,160	1,120	—	—	—	—	62,280
Mirabel Heights Permanent Road Division District	Sonoma	AP	1,272	12	—	—	—	—	1,284
Miraleste Recreation and Park District	Los Angeles	AP	104,227	911	—	—	—	—	105,138
Miranda Community Services District	Humboldt	AP	46,879	739	—	—	—	—	47,618
Mission Lighting District	Santa Barbara	AP	5,823	40	—	—	—	—	5,863
Mission Oaks Recreation and Park District	Sacramento	AP	2,101,355	28,648	—	—	—	—	2,130,003
Mission Resource Conservation District	San Diego	LO	24,059	234	—	—	—	—	24,293
Mission Springs Water District	Riverside	AP	1,294,635	18,819	—	—	—	—	1,313,454
Mission Village Maintenance District (San Joaquin)	San Joaquin	AP	481	6	—	—	—	—	487
Mission-Soledad Fire Protection District	Monterey	AP	82,943	514	—	—	—	—	83,457
Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Tuolumne	AP	150,401	2,197	—	—	—	—	152,598
Mohawk Valley Cemetery District	Plumas	AP	12,338	120	—	—	—	—	12,458
Mojave Desert Resource Conservation District	San Bernardino	LO	74,647	972	—	—	—	—	75,619
Mojave Public Utility District	Kern	AP	301,833	2,650	—	—	—	—	304,483
Mojave Water Agency	San Bernardino	LI	1,120,601	14,072	—	—	—	—	1,134,673
Mokelumne Acres Maintenance District (San Joaquin)	San Joaquin	AP	10,895	134	—	—	—	—	11,029
Mokelumne Hill Cemetery District	Calaveras	AP	10,809	148	—	—	—	—	10,957
Mokelumne Hill Fire Protection District	Calaveras	AP	67,221	923	—	—	—	—	68,144
Mokelumne Hill Lighting District	Calaveras	AP	7,350	101	—	—	—	—	7,451
Mokelumne Hill Sanitary District (Calaveras)	Calaveras	AP	17,292	237	—	—	—	—	17,529
Mokelumne Hill Veterans Memorial District	Calaveras	AP	9,282	127	—	—	—	—	9,409
Mokelumne Rural Fire Protection District	San Joaquin	AP	495,839	6,036	—	—	—	—	501,875
Mono City Fire Protection District	Mono	AP	18,993	50	—	—	—	—	19,043
Mono County Library Authority	Mono	AP	940,192	2,604	—	—	—	—	942,796
Montague Fire Protection District	Siskiyou	AP	39,267	673	—	—	—	—	39,940
Montague Water Conservation District	Siskiyou	AP	1,680	29	—	—	—	—	1,709
Montalvo Municipal Improvement District	Ventura	AP	274,470	2,590	—	—	—	—	277,060
Montara Lighting District	San Mateo	AP	75,912	492	—	—	—	—	76,404
Montara Sanitary District (San Mateo)	San Mateo	AP	391,711	2,537	982,687,486	0.122800	1,226,588	11,864	1,632,700
Monte Cristo Permanent Road Division	Marin	AP	3,627	25	—	—	—	—	3,652
Monte Rio Fire Protection District	Sonoma	AP	264,309	3,272	—	—	—	—	267,581

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Monte Rio Lighting District	Sonoma	AP	\$ 52,376	\$ 754	\$ —	—	\$ —	\$ —	\$ 53,130
Monte Rio Recreation and Park District	Sonoma	AP	103,243	1,507	—	—	—	—	104,750
Monte Rosa Permanent Road Division No. 1 District	Sonoma	AP	1,647	17	—	—	—	—	1,664
Monte Vista Water District	San Bernardino	AP	858,309	11,253	—	—	—	—	869,562
Montecito Fire Protection District	Santa Barbara	AP	12,891,880	88,464	—	—	—	—	12,980,344
Montecito Sanitary District (Santa Barbara)	Santa Barbara	AP	431,399	2,956	—	—	—	—	434,355
Monterey County Water Resource Agency	Monterey	AP	1,751,979	10,748	—	—	—	—	1,762,727
Monterey Park Tract Community Services District	Stanislaus	AP	826	14	—	—	—	—	840
Monterey Peninsula Regional Park District	Monterey	AP	2,767,532	17,028	—	—	—	—	2,784,560
Monterey Peninsula Water Management District	Monterey	AP	1,332,612	8,162	—	—	—	—	1,340,774
Montezuma Fire Protection District (San Joaquin)	San Joaquin	AP	466,688	5,700	—	—	—	—	472,388
Montezuma Fire Protection District (Solano)	Solano	AP	623,011	6,959	—	—	—	—	629,970
Monticello Cemetery District	Napa	AP	23,287	129	—	—	—	—	23,416
Mootamai Municipal Water District	San Diego	AP	13,922	135	—	—	—	—	14,057
Morada Acres Maintenance District (San Joaquin)	San Joaquin	AP	2,114	26	—	—	—	—	2,140
Morada Estates Lighting Maintenance District (San Joaquin)	San Joaquin	AP	1,741	21	—	—	—	—	1,762
Morada Estates Water Maintenance District (San Joaquin)	San Joaquin	AP	6,773	83	—	—	—	—	6,856
Morada Manor Lighting Maintenance District (San Joaquin)	San Joaquin	AP	781	10	—	—	—	—	791
Morada Manor Water Maintenance (San Joaquin)	San Joaquin	AP	6,788	83	—	—	—	—	6,871
Moraga/Orinda Fire Protection District	Contra Costa	AP	16,232,697	173,873	—	—	—	—	16,406,570
Moreno Valley Community Services District	Riverside	AP	1,847,962	28,219	—	—	—	—	1,876,181
Morongo Valley Community Services District	San Bernardino	AP	374,183	4,791	—	—	—	—	378,974
Morro Hills Community Services District	San Diego	AP	71,650	697	—	—	—	—	72,347
Mortara Circle Community Services District	El Dorado	AP	4,126	45	—	—	—	—	4,171
Mosquito Fire Protection District	El Dorado	AP	122,919	1,337	—	—	—	—	124,256
Moss Landing County Sanitation District (Monterey)	Monterey	LI	74,459	452	—	—	—	—	74,911
Moss Landing Harbor District	Monterey	AP	219,049	1,335	—	—	—	—	220,384
Moulton-Niguel Water District	Orange	LO	20,965,222	175,550	6,060,933,749	0.000000	5,812,101	—	26,952,873
Mountain Gate Community Services District	Shasta	AP	180,455	3,357	—	—	—	—	183,812
Mountain House Community Services District	San Joaquin	AP	1,945,277	24,369	—	—	—	—	1,969,646
Mountain Meadows Community Services District	Kern	AP	22,811	194	—	—	—	—	23,005
Mountain View Avenue-Lagunitas Permanent Road Division	Marin	AP	1,706	12	—	—	—	—	1,718
Mountain View Fire Protection District	Stanislaus	AP	73,830	1,314	—	—	—	—	75,144
Mountain View Sanitary District (Contra Costa)	Contra Costa	AP	272,450	2,880	—	—	—	—	275,330
Mountain View Shoreline Regional Park Community	Santa Clara	LI	23,862,770	—	—	—	—	—	23,862,770
Mt. Diablo Health Care District	Contra Costa	AP	245,228	3,087	—	—	—	—	248,315
Mt. Shasta Fire Protection District	Siskiyou	AP	259,735	4,455	—	—	—	—	264,190
Mt. Shasta Recreation and Park District	Siskiyou	AP	389,398	6,680	—	—	—	—	396,078
Mt. Whitney Cemetery District	Inyo	AP	37,946	246	—	—	—	—	38,192
Muir Beach Community Services District	Marin	AP	75,420	521	—	—	—	—	75,941
Muroc Hospital District	Kern	AP	101,157	937	—	—	—	—	102,094
Murphys Cemetery District	Calaveras	AP	46,113	633	—	—	—	—	46,746
Murphys Fire Protection District	Calaveras	AP	208,217	2,858	—	—	—	—	211,075

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Murphys Lighting District	Calaveras	AP	\$ 42,733	\$ 587	\$ —	—	\$ —	\$ —	\$ 43,320
Murphys Sanitary District (Calaveras)	Calaveras	AP	90,092	1,237	—	—	—	—	91,329
Murray Park Sewer Maintenance District	Marin	AP	31,707	219	—	—	—	—	31,926
Murrieta Community Services District	Riverside	AP	65,486	991	—	—	—	—	66,477
Murrieta Fire Protection District	Riverside	AP	7,768,706	118,433	—	—	—	—	7,887,139
Murrieta Valley Cemetery District	Riverside	AP	196,393	3,018	—	—	—	—	199,411
Myers Fire Protection District	Humboldt	AP	14,298	225	—	—	—	—	14,523
Myers Flat Maintenance District (Humboldt)	Humboldt	AP	1,712	27	—	—	—	—	1,739
Naglee Burk Irrigation District	San Joaquin	AP	375,706	4,657	—	—	—	—	380,363
Napa Berryessa Resort Improvement District	Napa	AP	46,653	279	—	—	—	—	46,932
Napa City-County Library Commission	Napa	AP	5,515,256	33,213	—	—	—	—	5,548,469
Napa County Mosquito Abatement District	Napa	AP	973,726	5,868	—	—	—	—	979,594
Napa County Resource Conservation District	Napa	AP	245,320	1,480	—	—	—	—	246,800
Napa County Resource Conservation District	Solano	AP	11	—	—	—	—	—	11
Natomas Fire Protection District	Sacramento	AP	1,908,587	26,585	—	—	—	—	1,935,172
Nevada Cemetery District	Nevada	AP	327,028	3,582	—	—	—	—	330,610
Nevada County Consolidated Fire District	Nevada	AP	2,347,925	25,755	—	—	—	—	2,373,680
Nevada County Resource Conservation District	Nevada	AP	199,153	2,200	—	—	—	—	201,353
Nevada Irrigation District	Nevada	AP	7,791,675	86,033	2,906,898,157	0.002300	66,859	—	7,944,567
Nevada Irrigation District	Placer	LO	1,979,624	20,533	—	—	—	—	2,000,157
New Jerusalem Drainage District (San Joaquin)	San Joaquin	AP	61,354	733	118,054,340	0.000000	30,502	—	92,589
New Mariposa Drainage District (San Joaquin)	San Joaquin	AP	3,714	45	—	—	—	—	3,759
Newberry Community Services District	San Bernardino	AP	216,164	2,578	—	—	—	—	218,742
Newcastle - Rocklin - Gold Hill Cemetery District	Placer	AP	1,053,456	10,870	—	—	—	—	1,064,326
Newcastle Fire Protection District	Placer	AP	182,994	1,883	—	—	—	—	184,877
Newcastle Lighting District	Placer	AP	8,581	81	—	—	—	—	8,662
Newcastle Sanitary District (Placer)	Placer	AP	41,053	394	—	—	—	—	41,447
Newhall County Water District	Los Angeles	AP	488,856	4,232	1,414,169,666	0.000000	—	—	493,088
Newville Cemetery District	Glenn	AP	572	7	—	—	—	—	579
Nicolaus Cemetery District	Sutter	AP	19,212	266	—	—	—	—	19,478
Niland Fire Protection District	Imperial	AP	27,055	222	—	—	—	—	27,277
Niland Sanitary District (Imperial)	Imperial	AP	12,533	142	—	—	—	—	12,675
Nipomo Community Services District	San Luis Obispo	AP	516,273	4,378	—	—	—	—	520,651
Nipomo Lighting District	San Luis Obispo	AP	30,925	262	—	—	—	—	31,187
No-Mans Land Fire Protection District	Yolo	AP	6,247	5	—	—	—	—	6,252
North Central Fire Protection District	Fresno	AP	6,302,961	84,875	—	—	—	—	6,387,836
North Coast County Water District	San Mateo	AP	464,309	3,006	—	—	—	—	467,315
North County Cemetery District	San Diego	AP	552,011	5,372	—	—	—	—	557,383
North County Fire Protection District (Monterey)	Monterey	AP	3,850,609	23,715	—	—	—	—	3,874,324
North County Fire Protection District (San Diego)	San Diego	AP	11,424,638	111,173	—	—	—	—	11,535,811
North County Lighting District	Santa Barbara	AP	392,281	2,690	—	—	—	—	394,971
North County Public Recreation District	Monterey	AP	136,944	834	—	—	—	—	137,778
North Highlands Recreation and Park District	Sacramento	AP	973,457	13,526	—	—	—	—	986,983

(a) Levy Base: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
North Humboldt Recreation and Park District	Humboldt	AP	\$ 153,382	\$ 2,416	\$ —	—	\$ —	\$ —	\$ 155,798
North Kern Cemetery District	Kern	AP	420,850	3,846	—	—	—	—	424,696
North Kern-South Tulare Hospital District	Kern	AP	441,126	4,082	—	—	—	—	445,208
North Kern-South Tulare Hospital District	Tulare	AP	129,701	1,643	—	—	—	—	131,344
North Marin Water District	Marin	AP	79,973	551	225,309,225	0.000000	16,054	122	96,700
North Oaks Maintenance District (San Joaquin)	San Joaquin	AP	848	10	—	—	—	—	858
North of the River Municipal Water District	Kern	AP	501,422	4,604	—	—	—	—	506,026
North of the River Recreation and Park District	Kern	AP	5,546,239	51,157	—	—	—	—	5,597,396
North of the River Sanitary District No.1 (Kern)	Kern	AP	168,994	1,556	—	—	—	—	170,550
North San Joaquin Water Conservation District	San Joaquin	AP	237,998	2,913	—	—	—	—	240,911
North San Juan Fire Protection District	Nevada	AP	118,068	1,319	—	—	—	—	119,387
North San Mateo County Sanitation District (San Mateo)	San Mateo	AP	1,363,598	9,221	—	—	—	—	1,372,819
North Tahoe Fire Protection District	Placer	AP	4,402,438	45,286	—	—	—	—	4,447,724
North Tahoe Public Utility District	Placer	AP	3,295,873	33,943	—	—	—	—	3,329,816
North Willows County Service Area (Glenn)	Glenn	AP	13,956	177	—	—	—	—	14,133
North Wilson Way Maintenance District (San Joaquin)	San Joaquin	AP	5,717	69	—	—	—	—	5,786
Northeast Stockton Maintenance District (San Joaquin)	San Joaquin	AP	19,171	232	—	—	—	—	19,403
Northeast Willows Community Service District	Glenn	AP	5,626	71	—	—	—	—	5,697
Northern Inyo County Local Hospital District	Inyo	AP	812,135	5,378	2,018,441,090	0.000000	879,006	9,249	1,705,768
Northern Salinas Valley Mosquito Abatement District	Monterey	AP	932,720	5,712	—	—	—	—	938,432
Northern Sonoma County Air Pollution Control District	Sonoma	AP	104,152	1,028	—	—	—	—	105,180
Northshore Fire Protection District	Lake	AP	691,495	12,168	—	—	—	—	703,663
Northstar Community Services District	Placer	AP	3,838,268	39,957	—	—	—	—	3,878,225
Northwest Mosquito and Vector Control District	Riverside	AP	1,504,870	22,240	—	—	—	—	1,527,110
Novato Fire Protection District	Marin	AP	13,952,621	96,110	—	—	—	—	14,048,731
Novato Sanitary District (Marin)	Marin	AP	1,660,294	11,433	—	—	—	—	1,671,727
Noyo Harbor District	Mendocino	AP	80,136	922	—	—	—	—	81,058
Noyo Lighting District	Mendocino	AP	2,425	99	—	—	—	—	2,524
Number 10006 Maintenance District (Los Angeles)	Los Angeles	AP	728,367	6,355	—	—	—	—	734,722
Number 10032 Maintenance District (Los Angeles)	Los Angeles	AP	314,397	2,741	—	—	—	—	317,138
Number 10038 Maintenance District (Los Angeles)	Los Angeles	AP	190,934	1,631	—	—	—	—	192,565
Number 10045 Maintenance District (Los Angeles)	Los Angeles	AP	450,907	3,929	—	—	—	—	454,836
Number 10049 Maintenance District (Los Angeles)	Los Angeles	AP	5,303	46	—	—	—	—	5,349
Number 10066 Maintenance District (Los Angeles)	Los Angeles	AP	404,415	3,492	—	—	—	—	407,907
Number 10075 Maintenance District (Los Angeles)	Los Angeles	AP	65,178	572	—	—	—	—	65,750
Number 1472 Maintenance District (Los Angeles)	Los Angeles	AP	240,286	2,093	—	—	—	—	242,379
Number 1575 Maintenance District (Los Angeles)	Los Angeles	AP	257,118	2,246	—	—	—	—	259,364
Number 1616 Maintenance District (Los Angeles)	Los Angeles	AP	98,230	816	—	—	—	—	99,046
Number 1687 Maintenance District (Los Angeles)	Los Angeles	AP	11,433,875	99,428	—	—	—	—	11,533,303
Number 1697 Maintenance District (Los Angeles)	Los Angeles	AP	875,620	7,618	—	—	—	—	883,238
Number 1744 Maintenance District (Los Angeles)	Los Angeles	AP	588,794	4,999	—	—	—	—	593,793
Number 1866 Maintenance District (Los Angeles)	Los Angeles	AP	145,457	1,242	—	—	—	—	146,699
Oak Grove Cemetery District (Fresno)	Fresno	AP	68,161	872	—	—	—	—	69,033

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Oak Grove Cemetery District (Tuolumne)	Tuolumne	AP	\$ 8,311	\$ 121	\$ —	—	\$ —	\$ —	\$ 8,432
Oak Hill Cemetery District	Santa Barbara	AP	165,540	1,140	—	—	—	—	166,680
Oak Knoll Lighting District	Mendocino	AP	9,050	94	—	—	—	—	9,144
Oak Knoll Sewer Maintenance District	San Mateo	AP	3,428	22	—	—	—	—	3,450
Oakdale Fire Protection District	Stanislaus	AP	390,994	6,960	—	—	—	—	397,954
Oakdale Irrigation District	San Joaquin	AP	290,565	3,597	—	—	—	—	294,162
Oakdale Irrigation District	Stanislaus	AP	1,598,739	28,456	—	—	—	—	1,627,195
Occidental Community Services District	Sonoma	AP	213,148	1,914	—	—	—	—	215,062
Oceano Community Services District	San Luis Obispo	AP	787,095	6,678	—	—	—	—	793,773
Ojai Valley Sanitary District (Ventura)	Ventura	AP	533,659	5,322	—	—	—	—	538,981
Ojai Water Conservation District	Ventura	AP	7,192	68	—	—	—	—	7,260
Olancho Community Services District	Inyo	AP	145,476	973	—	—	—	—	146,449
Olivehurst Public Utility District	Yuba	AP	516,095	8,823	—	—	—	—	524,918
Olivenhain Municipal Water District	San Diego	AP	2,807,265	27,317	—	—	—	—	2,834,582
Olympic Tract Lighting District	Stanislaus	AP	4,030	72	—	—	—	—	4,102
Omochumne - Hartnell Water District	Sacramento	AP	107,780	1,490	—	—	—	—	109,270
Opal Cliffs Recreation and Park District	Santa Cruz	AP	2,125	18	—	—	—	—	2,143
Ophir Hill Fire Protection District	Nevada	AP	331,154	3,635	—	—	—	—	334,789
Orange County Cemetery District	Orange	AP	1,474,869	12,223	—	—	—	—	1,487,092
Orange County Fire Authority	Orange	AP	175,246,471	1,475,306	—	—	—	—	176,721,777
Orange County Flood Control District	Orange	AP	66,386,418	555,095	—	—	—	—	66,941,513
Orange County Sanitation District	Orange	LI	61,558,701	513,525	—	—	—	—	62,072,226
Orange County Transportation Authority	Orange	AP	10,829,192	90,179	—	—	—	—	10,919,371
Orange County Vector Control District	Orange	AP	4,293,867	35,870	—	—	—	—	4,329,737
Orange County Water District	Orange	LI	17,460,291	145,905	—	—	—	—	17,606,196
Orange Cove Fire Protection District	Fresno	AP	106,499	2,797	—	—	—	—	109,296
Orange Cove Fire Protection District	Tulare	AP	70,617	894	—	—	—	—	71,511
Orange Cove Irrigation District	Fresno	AP	27,781	—	—	—	—	—	27,781
Orange Cove Police Protection District	Fresno	AP	34,633	1,030	—	—	—	—	35,663
Orangevale Recreation and Park District	Sacramento	AP	1,053,123	14,575	—	—	—	—	1,067,698
Ord Bend Community Services District	Glenn	AP	17,631	227	—	—	—	—	17,858
Ord Fire Protection District	Glenn	AP	9,148	117	—	—	—	—	9,265
Orick Community Services District	Humboldt	AP	36,398	573	—	—	—	—	36,971
Orland Cemetery District	Glenn	AP	221,431	2,854	—	—	—	—	224,285
Orland Cemetery District	Tehama	AP	11,902	240	—	—	—	—	12,142
Orland Fire Protection District	Glenn	AP	65,663	840	—	—	—	—	66,503
Orleans Community Services District	Humboldt	AP	7,935	125	—	—	—	—	8,060
Oro Maintenance District (San Joaquin)	San Joaquin	AP	12,394	152	—	—	—	—	12,546
Orosi Memorial District	Tulare	AP	37,387	468	—	—	—	—	37,855
Orosi Public Utility District	Tulare	AP	56,500	700	—	—	—	—	57,200
Oroville Cemetery District	Butte	AP	183,731	2,780	—	—	—	—	186,511
Oroville Mosquito Abatement District	Butte	AP	78,663	1,203	—	—	—	—	79,866
Olay Water District	San Diego	AP	2,937,739	28,587	10,122,602,600	0.005000	618,824	5,355	3,590,505

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Oxnard Drainage District No. 1 (Ventura)	Ventura	AP	\$ 17,352	\$ 157	\$ —	—	\$ —	\$ —	\$ 17,509
Pacheco Pass Water District	San Benito	AP	8,612	103	—	—	—	—	8,715
Pacheco Pass Water District	Santa Clara	AP	18,188	122	—	—	—	—	18,310
Pacheco Storm Water District (San Benito)	Santa Clara	AP	564	4	—	—	—	—	568
Pacific Fruitridge Fire Protection District	Sacramento	AP	2,642,720	36,295	—	—	—	—	2,679,015
Pacific Gardens Sanitary District (San Joaquin)	San Joaquin	AP	61,428	746	—	—	—	—	62,174
Pacific Manor Maintenance District (Humboldt)	Humboldt	AP	885	14	—	—	—	—	899
Pacific View Lighting District	Sonoma	AP	276	3	—	—	—	—	279
Padre Dam Municipal Water District	San Diego	AP	2,360,307	22,968	—	—	—	—	2,383,275
Pajaro County Sanitation District (Monterey)	Monterey	LI	118,550	710	—	—	—	—	119,260
Pajaro Storm Drain Maintenance District (Santa Cruz)	Santa Cruz	AP	731,029	6,101	—	—	—	—	737,130
Pajaro Valley Cemetery District	Monterey	AP	109,388	671	—	—	—	—	110,059
Pajaro Valley Cemetery District	Santa Cruz	AP	464,623	3,877	—	—	—	—	468,500
Pajaro Valley Fire Protection Service	Santa Cruz	AP	1,258,552	10,485	—	—	—	—	1,269,037
Pajaro/Sunny Mesa Community Services District	Monterey	AP	10,945	59	—	—	—	—	11,004
Palm Drive Health Care District	Sonoma	AP	—	—	7,432,885,585	0.005500	408,638	4,183	412,821
Palm Ranch Irrigation District	Los Angeles	AP	37,858	327	92,758,412	0.000000	—	—	38,185
Palm Springs Cemetery District	Riverside	AP	131,332	1,992	—	—	—	—	133,324
Palmdale Water District	Los Angeles	AP	1,500,998	12,994	1,165,151,873	0.313562	3,654,778	—	5,168,770
Palo Verde Cemetery District	Riverside	AP	59,059	780	—	—	—	—	59,839
Palo Verde County Water District	Imperial	AP	2,664	32	—	—	—	—	2,696
Palo Verde Valley Hospital District	Riverside	AP	88,076	1,220	—	—	—	—	89,296
Palo Verde Valley Library District	Riverside	AP	185,837	2,538	—	—	—	—	188,375
Palomar Pomerado Hospital District	San Diego	AP	12,426,860	120,925	61,237,225,559	0.023500	14,901,275	159,907	27,608,967
Palos Verdes Library District	Los Angeles	AP	5,783,640	50,467	18,320,179,874	0.006719	1,230,851	8,549	7,073,507
Panoche Drainage District (Fresno)	Fresno	AP	84,227	1,006	—	—	—	—	85,233
Panoche Drainage District (Fresno)	Merced	AP	4,748	63	—	—	—	—	4,811
Paradise Cemetery District	Butte	AP	196,528	3,135	—	—	—	—	199,663
Paradise Estates Permanent Road Division	Marin	AP	33,626	233	—	—	—	—	33,859
Paradise Irrigation District	Butte	AP	247,939	3,974	664,125,901	0.024000	178,803	—	430,716
Paradise Recreation and Park District	Butte	AP	1,318,043	20,466	—	—	—	—	1,338,509
Parlier Cemetery District	Fresno	AP	42,617	1,307	—	—	—	—	43,924
Paskenta Cemetery District	Tehama	AP	12,945	255	—	—	—	—	13,200
Paskenta Community Services District	Tehama	AP	411	7	—	—	—	—	418
Paso Robles Cemetery District	San Luis Obispo	AP	352,813	3,318	—	—	—	—	356,131
Patrick Creek Community Services District	Humboldt	AP	2,154	34	—	—	—	—	2,188
Patterson Cemetery District	Stanislaus	AP	104,910	1,867	—	—	—	—	106,777
Pauma Municipal Water District	San Diego	AP	15,585	152	—	—	—	—	15,737
Pauma Valley Community Services District	San Diego	AP	91,245	888	—	—	—	—	92,133
Peaks Pike Permanent Road Division District	Sonoma	AP	3,930	36	—	—	—	—	3,966
Peardale-Chicago Park Fire Protection District	Nevada	AP	164,225	1,810	—	—	—	—	166,035
Pebble Beach Community Services District	Monterey	AP	10,015,459	61,887	—	—	—	—	10,077,346
Peninsula Fire Protection District	Plumas	AP	449,111	4,405	—	—	—	—	453,516

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Peninsula Health Care District	San Mateo	AP	\$ 4,194,447	\$ 28,764	\$ —	—	\$ —	\$ —	\$ 4,223,211
Penn Valley Fire Protection District	Nevada	AP	335,925	3,707	—	—	—	—	339,632
Penngrove Lighting District	Sonoma	AP	26,628	246	—	—	—	—	26,874
Penryn Fire Protection District	Placer	AP	286,542	2,943	—	—	—	—	289,485
Penryn Lighting District	Placer	AP	6,841	70	—	—	—	—	6,911
Peoria Cemetery District	Yuba	AP	32,024	549	—	—	—	—	32,573
Permanent Road Division District No. 1323	Shasta	AP	879	16	—	—	—	—	895
Perris Valley Cemetery District	Riverside	AP	192,405	2,965	—	—	—	—	195,370
Pescadero Lighting District	San Mateo	AP	8,992	55	—	—	—	—	9,047
Petrolia Cemetery District	Humboldt	AP	4,877	77	—	—	—	—	4,954
Petrolia Fire Protection District	Humboldt	AP	31,367	494	—	—	—	—	31,861
Phelan Pinon Hill Community Services District	San Bernardino	AP	880,697	11,456	—	—	—	—	892,153
Picard Cemetery District	Siskiyou	AP	12,675	218	—	—	—	—	12,893
Piercy Fire Protection District	Mendocino	AP	11,118	111	—	—	—	—	11,229
Pine Cove Water District	Riverside	AP	113,867	1,762	—	—	—	—	115,629
Pine Creek Cemetery District	Butte	AP	7,081	110	—	—	—	—	7,191
Pine Grove Cemetery District	Lassen	AP	38,392	696	—	—	—	—	39,088
Pine Grove Cemetery District	Shasta	AP	21,653	397	—	—	—	—	22,050
Pine Grove Mosquito Abatement District	Shasta	AP	79,779	1,396	—	—	—	—	81,175
Pine Valley Fire Protection District	San Diego	AP	191,720	1,866	—	—	—	—	193,586
Pinedale Public Utility District	Fresno	AP	135,049	1,870	—	—	—	—	136,919
Pioneer Cemetery District	Inyo	AP	234,092	1,543	—	—	—	—	235,635
Pioneer Fire Protection District	El Dorado	AP	581,628	6,294	—	—	—	—	587,922
Pioneers Memorial Hospital District	Imperial	AP	1,016,174	12,510	3,265,101,039	0.049500	1,790,302	16,488	2,835,474
Piru Cemetery District	Ventura	AP	6,406	44	—	—	—	—	6,450
Pixley Irrigation District	Tulare	AP	397,269	5,051	—	—	—	—	402,320
Placencia Library District	Orange	AP	1,828,054	15,254	—	—	—	—	1,843,308
Placer County Resource Conservation District	Placer	AP	234,693	2,426	—	—	—	—	237,119
Placer County Water Agency	Placer	AP	706,754	7,246	—	—	—	—	714,000
Placer Hills Fire Protection District	Placer	AP	886,252	9,204	—	—	—	—	895,456
Placer Mosquito and Vector Control District	Placer	AP	34,976	351	—	—	—	—	35,327
Plainsburg Cemetery District	Merced	AP	37,007	494	—	—	—	—	37,501
Pleasant Grove Cemetery District	Sutter	AP	25,648	346	—	—	—	—	25,994
Pleasant Hill Recreation and Park District	Contra Costa	AP	2,374,084	31,521	—	—	—	—	2,405,605
Pleasant Valley County Water District	Ventura	AP	211,663	2,440	859,744,279	0.013936	113,575	8	327,686
Pleasant Valley Recreation and Park District	Ventura	AP	4,881,651	49,186	—	—	—	—	4,930,837
Pliocene Ridge Community Services District	Sierra	AP	27,809	323	—	—	—	—	28,132
Plumas Brophy Fire Protection District	Yuba	AP	114,531	1,945	—	—	—	—	116,476
Plumas County Flood Control and Water Conservation District	Plumas	AP	88,747	768	—	—	—	—	89,515
Plumas Eureka Community Services District	Plumas	AP	29,194	282	—	—	—	—	29,476
Plumas Hospital District	Plumas	AP	212,591	1,809	—	—	—	—	214,400
Plymouth Village Maintenance District (San Joaquin)	San Joaquin	AP	9,364	114	—	—	—	—	9,478
Pomerado Cemetery District	San Diego	AP	432,355	4,207	—	—	—	—	436,562

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Ponderosa Community Services District	Tulare	AP	\$ 158	\$ —	\$ —	—	\$ —	\$ —	\$ 158
Poplar Community Service District	Tulare	AP	4,290	52	—	—	—	—	4,342
Port San Luis Harbor District	San Luis Obispo	AP	2,663,459	19,869	—	—	—	—	2,683,328
Porter Vista Public Utility District	Tulare	AP	90,070	1,116	—	—	—	—	91,186
Porterville Cemetery District	Tulare	AP	223,953	2,815	—	—	—	—	226,768
Porterville Memorial District	Tulare	AP	261,462	3,366	—	—	—	—	264,828
Portola Cemetery District	Plumas	AP	47,796	450	—	—	—	—	48,246
Portola Valley Ranch Maintenance District (San Mateo)	San Mateo	AP	520	3	—	—	—	—	523
Post Mountain Public Utility District	Trinity	AP	780	13	—	—	—	—	793
Potter Valley Cemetery District	Mendocino	AP	9,609	93	—	—	—	—	9,702
Potter Valley Community Services District	Mendocino	AP	68,786	699	—	—	—	—	69,485
Potter Valley Irrigation District	Mendocino	AP	304,430	3,102	—	—	—	—	307,532
Prattville-Almanor Fire Protection District	Plumas	AP	22,564	215	—	—	—	—	22,779
Princeton - Codora - Glenn Irrigation District	Colusa	AP	108,610	932	—	—	—	—	109,542
Princeton - Codora - Glenn Irrigation District	Glenn	AP	117,347	1,497	—	—	—	—	118,844
Princeton Cemetery District	Colusa	AP	12,232	105	—	—	—	—	12,337
Princeton Fire Protection District	Colusa	AP	48,387	435	—	—	—	—	48,822
Princeton Water Works District (Colusa)	Colusa	AP	6,609	54	—	—	—	—	6,663
Provident Irrigation District	Colusa	AP	273	2	—	—	—	—	275
Provident Irrigation District	Glenn	AP	17,396	218	—	—	—	—	17,614
Purissima Hills Water District	Santa Clara	AP	548,007	3,717	—	—	—	—	551,724
Quail Valley Water District	Kern	AP	36,774	343	—	—	—	—	37,117
Quartz Hill Water District	Los Angeles	AP	299,174	2,588	—	—	—	—	301,762
Quincy Community Services District	Plumas	AP	115,246	1,075	—	—	—	—	116,321
Quincy Fire Protection District	Plumas	AP	230,264	2,199	—	—	—	—	232,463
Quincy Lighting District	Plumas	AP	26,634	250	—	—	—	—	26,884
Quincy-La Porte Cemetery District	Plumas	AP	118,844	1,123	—	—	—	—	119,967
Rail Road Flat Cemetery District	Calaveras	AP	1,940	27	—	—	—	—	1,967
Rainbow Municipal Water District	San Diego	AP	348,298	3,389	—	—	—	—	351,687
Ramona Cemetery District	San Diego	AP	163,121	1,587	—	—	—	—	164,708
Ramona Municipal Water District	San Diego	AP	4,874,241	47,431	—	—	—	—	4,921,672
Rancho Adobe Fire Protection District	Sonoma	AP	2,550,964	21,891	—	—	—	—	2,572,855
Rancho California Water District	Riverside	AP	11,432,785	171,632	4,100,756,285	0.000000	15,520,995	—	27,125,412
Rancho Cucamonga Fire Protection	San Bernardino	AP	13,245,652	172,944	—	—	—	—	13,418,596
Rancho Murieta Community Services District	Sacramento	AP	538,915	7,491	—	—	—	—	546,406
Rancho Rinconada Recreation and Park District	Santa Clara	AP	311,197	2,114	—	—	—	—	313,311
Rancho San Joaquin Maintenance District (San Joaquin)	San Joaquin	AP	7,163	87	—	—	—	—	7,250
Rancho Santa Fe Community Services District	San Diego	AP	770,855	7,501	—	—	—	—	778,356
Rancho Santa Fe Fire Protection District	San Diego	AP	9,488,553	92,333	—	—	—	—	9,580,886
Rancho Simi Recreation and Park District	Ventura	AP	8,998,205	94,098	—	—	—	—	9,092,303
Rancho Village Maintenance District (San Joaquin)	San Joaquin	AP	567	7	—	—	—	—	574
Rand Communities Water District	Kern	AP	19,897	133	9,733,994	0.049819	17,896	196	38,122
Rand Communities Water District	San Bernardino	AP	4,772	44	—	—	—	—	4,816

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Ravenswood Lighting District	San Mateo	AP	\$ 151,769	\$ 2,245	\$ —	—	\$ —	\$ —	\$ 154,014
Raymus Village Maintenance District (San Joaquin)	San Joaquin	AP	55,238	654	—	—	—	—	55,892
Reclamation District No. 10	Yuba	AP	21,172	350	—	—	—	—	21,522
Reclamation District No. 1608	San Joaquin	AP	168,364	2,057	—	—	—	—	170,421
Reclamation District No. 1614	San Joaquin	AP	99,063	1,209	—	—	—	—	100,272
Reclamation District No. 17	San Joaquin	AP	215,418	2,676	—	—	—	—	218,094
Reclamation District No. 2030	San Joaquin	AP	99,449	487	—	—	—	—	99,936
Reclamation District No. 2047	Colusa	AP	36,589	325	—	—	—	—	36,914
Reclamation District No. 2047	Glenn	AP	22,494	299	—	—	—	—	22,793
Reclamation District No. 2054	Butte	AP	22,616	344	—	—	—	—	22,960
Reclamation District No. 2054	Sutter	AP	24,195	335	—	—	—	—	24,530
Reclamation District No. 2056	Butte	AP	20,719	347	—	—	—	—	21,066
Reclamation District No. 2056	Sutter	AP	8,442	118	—	—	—	—	8,560
Reclamation District No. 2063	Merced	AP	3,275	44	—	—	—	—	3,319
Reclamation District No. 2063	Stanislaus	AP	37,877	674	—	—	—	—	38,551
Reclamation District No. 2091	Stanislaus	AP	3,833	68	—	—	—	—	3,901
Reclamation District No. 2096	San Joaquin	AP	22,794	280	—	—	—	—	23,074
Reclamation District No. 2098	Solano	AP	5,614	55	—	—	—	—	5,669
Reclamation District No. 2103	Placer	AP	7	—	—	—	—	—	7
Reclamation District No. 2103	Sutter	AP	12	—	—	—	—	—	12
Reclamation District No. 2103	Yuba	AP	9,479	163	—	—	—	—	9,642
Reclamation District No. 2109	Napa	AP	17,331	104	—	—	—	—	17,435
Reclamation District No. 307	Yolo	AP	55,894	255	—	—	—	—	56,149
Reclamation District No. 348	San Joaquin	AP	46,872	548	—	—	—	—	47,420
Reclamation District No. 404	San Joaquin	AP	12,247	148	—	—	—	—	12,395
Reclamation District No. 544	San Joaquin	AP	13,730	152	—	—	—	—	13,882
Reclamation District No. 777	Butte	AP	1,672	26	—	—	—	—	1,698
Reclamation District No. 777	Sutter	AP	71,265	1,001	—	—	—	—	72,266
Reclamation District No. 800 - Byron Tract (Contra Costa)	Contra Costa	AP	602,056	6,424	—	—	—	—	608,480
Reclamation District No. 817	Sutter	AP	4,191	58	—	—	—	—	4,249
Reclamation District No. 817	Yuba	AP	16,600	286	—	—	—	—	16,886
Reclamation District No. 827	Yolo	AP	8,401	41	—	—	—	—	8,442
Reclamation District No. 833	Butte	AP	71,372	1,206	—	—	—	—	72,578
Red Bluff Cemetery District	Tehama	AP	244,968	4,996	—	—	—	—	249,964
Redbud Healthcare District	Lake	AP	796,001	11,185	—	—	—	—	807,186
Redcrest Maintenance District (Humboldt)	Humboldt	AP	1,712	27	—	—	—	—	1,739
Redway Community Services District	Humboldt	AP	84,779	1,336	—	—	—	—	86,115
Redway Fire Protection District	Humboldt	AP	83,667	1,318	—	—	—	—	84,985
Redwood Coast Fire Protection District	Mendocino	AP	32,905	340	—	—	—	—	33,245
Redwood Valley - Calpella Fire Protection District	Mendocino	AP	218,063	2,228	—	—	—	—	220,291
Redwood Valley County Water District	Mendocino	AP	24,605	224	—	—	—	—	24,829
Reedley Cemetery District	Fresno	AP	211,525	3,383	—	—	—	—	214,908
Reedley Cemetery District	Tulare	AP	18,348	236	—	—	—	—	18,584

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Rescue Fire Protection District	El Dorado	AP	\$ 834,264	\$ 9,091	\$ —	—	\$ —	\$ —	\$ 843,355
Residential Lighting (Contra Costa)	Contra Costa	AP	6,840	80	—	—	—	—	6,920
Resort Improvement District No. 1	Humboldt	AP	475,360	7,488	—	—	—	—	482,848
Resource Conservation District of Greater San Diego County	San Diego	LO	249,978	2,433	—	—	—	—	252,411
Resources Conservation District of the Santa Monica Mountains	Los Angeles	AP	207,421	1,812	15,351,531,088	0.000000	—	—	209,233
Resources Conservation District of the Santa Monica Mountains	Ventura	AP	45,919	476	—	—	—	—	46,395
Richardson Bay Sanitary District (Marin)	Marin	AP	985,998	6,820	—	—	—	—	992,818
Richgrove Community Services District	Tulare	AP	9,480	118	—	—	—	—	9,598
Richland Tract Lighting District	Stanislaus	AP	2,406	43	—	—	—	—	2,449
Richmond Municipal Sewer District No. 1	Contra Costa	AP	194,508	2,560	—	—	—	—	197,068
Richvale Sanitary District (Butte)	Butte	AP	18,653	278	—	—	—	—	18,931
Ridgecrest Ranchos Recreation and Park District	Los Angeles	AP	17,917	155	—	—	—	—	18,072
Rincon Del Diablo Municipal Water District	San Diego	AP	1,985,263	19,319	—	—	—	—	2,004,582
Rincon Ranch Community Services District	San Diego	AP	13,581	132	—	—	—	—	13,713
Rincon Valley Fire Protection District	Sonoma	AP	3,893,435	35,979	—	—	—	—	3,929,414
Rio Alto Water District	Tehama	AP	155,294	3,289	—	—	—	—	158,583
Rio Dell Fire Protection District	Humboldt	AP	79,156	1,247	—	—	—	—	80,403
Rio Linda-Elverta Community Water District	Sacramento	AP	65,164	906	—	—	—	—	66,070
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Sacramento	AP	773,420	10,770	—	—	—	—	784,190
Rio Nido Lighting District	Sonoma	AP	31,747	538	—	—	—	—	32,285
Rio Ramaza Community Services	Sutter	AP	2,113	29	—	—	—	—	2,142
Rio Vista - Montezuma Cemetery District	Solano	AP	465,421	5,307	—	—	—	—	470,728
Ripon Consolidated Fire Protection District	San Joaquin	AP	873,453	10,792	—	—	—	—	884,245
Rising Hill Community Services District	El Dorado	AP	10,418	113	—	—	—	—	10,531
River Delta Fire District	Sacramento	AP	163,213	2,236	—	—	—	—	165,449
River Park Estates Canal Maintenance (Napa)	Napa	LI	—	—	113,602,236	0.168800	229,905	—	229,905
River Pines Public Utility District	Amador	AP	13,786	193	—	—	—	—	13,979
Riverdale Memorial District	Fresno	AP	57,307	729	—	—	—	—	58,036
Riverdale Public Utility District	Fresno	AP	120,124	1,601	—	—	—	—	121,725
Riverside County Flood Control and Water Conservation	Riverside	AP	41,369,987	628,442	—	—	—	—	41,998,429
Riverside County Regional Park and Open Space	Riverside	AP	4,038,350	62,145	—	—	—	—	4,100,495
Riverside-Corona Resource Conservation District	Riverside	AP	741,317	11,142	—	—	—	—	752,459
Riverside-Corona Resource Conservation District	San Bernardino	LO	4,729	57	—	—	—	—	4,786
Riverview Cemetery District	Imperial	AP	176,547	2,170	—	—	—	—	178,717
Riverwood Terrace Lighting District	Mendocino	AP	1,895	19	—	—	—	—	1,914
Rocklin Fire Protection District	Placer	AP	40,259	409	—	—	—	—	40,668
Rodeo Sanitary District (Contra Costa)	Contra Costa	AP	189,962	3,298	—	—	—	—	193,260
Rodeo-Hercules Fire Protection District	Contra Costa	AP	2,590,187	39,400	—	—	—	—	2,629,587
Rohner Community Recreation and Park	Humboldt	AP	13,337	264	—	—	—	—	13,601
Rohnerville Lighting District	Humboldt	AP	5,413	85	—	—	—	—	5,498
Rolling Hills Community Services District	El Dorado	AP	69,485	760	—	—	—	—	70,245
Rolling Hills Lighting District	Tuolumne	AP	4,223	62	—	—	—	—	4,285
Rollingwood-Wilart Recreation and Park District	Contra Costa	AP	21,136	225	—	—	—	—	21,361

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Rosamond Community Services District	Kern	AP	\$ 230,381	\$ 2,126	\$ —	—	\$ —	\$ —	\$ 232,507
Roseland Fire Protection District	Sonoma	AP	472,515	6,002	—	—	—	—	478,517
Roseville Cemetery District	Placer	AP	1,806,563	18,747	—	—	—	—	1,825,310
Rossmoor Community Services District	Orange	AP	905,567	7,544	—	—	—	—	913,111
Rossmoor/Los Alamitos Area Sewer District	Orange	AP	341,437	2,862	—	—	—	—	344,299
Rothers Riverside Subdivision Lighting District	Shasta	AP	12,656	235	—	—	—	—	12,891
Rough and Ready Fire Protection District	Nevada	AP	178,301	1,956	—	—	—	—	180,257
Round Valley County Water District	Mendocino	AP	15,277	154	—	—	—	—	15,431
Rowland Area County Water District	Los Angeles	AP	236,249	2,036	—	—	—	—	238,285
Rubidoux Community Services District	Riverside	AP	1,808,465	27,167	—	—	—	—	1,835,632
Rubidoux Community Services District	San Bernardino	AP	34,314	460	—	—	—	—	34,774
Running Springs Water District	San Bernardino	AP	1,438,720	18,977	—	—	—	—	1,457,697
Rural Fire Protection District	San Diego	AP	628,956	6,120	—	—	—	—	635,076
Russian River Cemetery District	Mendocino	AP	210,325	2,699	—	—	—	—	213,024
Russian River County Sanitation District (Sonoma)	Sonoma	AP	—	—	497,542,064	0.041000	247,887	—	247,887
Russian River Fire Protection District	Sonoma	AP	536,360	7,204	—	—	—	—	543,564
Russian River Recreation and Park District	Sonoma	AP	190,826	2,708	—	—	—	—	193,534
Ruth Lake Community Services District	Trinity	AP	5,518	89	—	—	—	—	5,607
Sacramento County Water Agency	Sacramento	AP	6,385,730	88,036	—	—	—	—	6,473,766
Sacramento Metropolitan Fire District	Placer	AP	31,412	319	—	—	—	—	31,731
Sacramento Metropolitan Fire District	Sacramento	AP	113,872,869	1,573,815	—	—	—	—	115,446,684
Sacramento River Fire District	Colusa	AP	111,077	958	—	—	—	—	112,035
Sacramento-Yolo Mosquito and Vector Control District	Sacramento	AP	9,015,391	124,878	—	—	—	—	9,140,269
Sacramento-Yolo Mosquito and Vector Control District	Yolo	AP	1,441,482	17,015	—	—	—	—	1,458,497
Salida Fire Protection District	Stanislaus	AP	593,127	10,557	—	—	—	—	603,684
Salida Lighting District	Stanislaus	AP	8,891	158	—	—	—	—	9,049
Salida Sanitary District (Stanislaus)	Stanislaus	AP	26,099	464	—	—	464	—	26,563
Salinas Fire Protection District	Monterey	AP	5,657,949	34,965	—	—	—	—	5,692,914
Salinas Valley Memorial Hospital District	Monterey	AP	3,168,089	19,459	—	—	—	—	3,187,548
Salsipuedes Sanitary District (Santa Cruz)	Santa Cruz	AP	15,011	125	—	—	—	—	15,136
Salton Community Services District	Imperial	AP	187,644	2,303	—	—	—	—	189,947
Salyer Community Service District	Trinity	AP	2,475	40	—	—	—	—	2,515
Samoa Fire Protection District	Humboldt	AP	(12,088)	(190)	—	—	—	—	(12,278)
San Andreas Cemetery District	Calaveras	AP	22,783	313	—	—	—	—	23,096
San Andreas Fire Protection District	Calaveras	AP	217,975	2,992	—	—	—	—	220,967
San Andreas Lighting District	Calaveras	AP	20,307	279	—	—	—	—	20,586
San Andreas Recreation and Park District	Calaveras	AP	28,177	387	—	—	—	—	28,564
San Andreas Sanitary District (Calaveras)	Calaveras	AP	50,909	699	—	—	—	—	51,608
San Ardo Cemetery District	Monterey	AP	12,527	77	—	—	—	—	12,604
San Benito County Water District	San Benito	AP	908,473	10,815	—	—	—	—	919,288
San Benito Health Care District	San Benito	AP	1,259,826	15,034	—	—	—	—	1,274,860
San Bernardino County Flood Control District	San Bernardino	AP	28,384,146	368,911	—	—	—	—	28,753,057
San Bernardino Mountains Community Hospital District	San Bernardino	AP	897,127	11,814	—	—	—	—	908,941

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
San Bernardino Valley Municipal Water District	Riverside	AP	\$ 28,261	\$ 435	\$ 63,283,082	0.165000	\$ 114,918	\$ 1,696	\$ 145,310
San Bernardino Valley Municipal Water District	San Bernardino	AP	6,883,251	89,507	25,082,172,074	0.165000	42,843,936	872,488	50,689,182
San Bernardino Valley Water Conservation District	San Bernardino	LO	65,069	837	—	—	—	—	65,906
San Diego County Flood Control District	San Diego	AP	3,970,641	38,638	—	—	—	—	4,009,279
San Diego County Street Lighting Maintenance District	San Diego	AP	941,770	9,164	—	—	—	—	950,934
San Diego County Water Authority	San Diego	AP	7,964,923	77,508	—	—	—	—	8,042,431
San Dieguito Water District	San Diego	LO	695,196	6,765	—	—	—	—	701,961
San Francisco Bay Area Rapid Transit District	Alameda	AP	10,516,848	111,661	191,476,193,770	0.003100	6,268,671	54,440	16,951,620
San Francisco Bay Area Rapid Transit District	Contra Costa	AP	8,506,265	101,333	123,806,095,776	0.003100	4,178,992	87,505	12,874,095
San Francisco Bay Area Rapid Transit District	San Francisco	AP	9,009,819	41,299	140,617,664,420	0.003100	4,635,469	20,322	13,706,909
San Gabriel Valley Municipal Water District	Los Angeles	AP	2,897,882	24,978	12,948,868,296	0.000000	3,202,686	30,198	6,155,744
San Geronio Memorial Healthcare District	Riverside	AP	898,141	14,065	4,917,298,746	0.099140	4,899,793	102,758	5,914,757
San Geronio Pass Water Agency	Riverside	AP	1,678,563	25,977	5,148,854,088	0.170000	11,190,555	181,188	13,076,283
San Jacinto Basin Resource Conservation District	Riverside	AP	946	—	—	—	—	—	946
San Jacinto Valley Cemetery District	Riverside	AP	221,649	3,498	—	—	—	—	225,147
San Joaquin County Flood Control and Water Conservation District	San Joaquin	AP	1,483,068	18,010	—	—	—	—	1,501,078
San Joaquin County Mosquito and Vector Control	San Joaquin	AP	3,663,560	44,614	—	—	—	—	3,708,174
San Joaquin Regional Transit District	San Joaquin	AP	788,582	9,496	—	—	—	—	798,078
San Joaquin Waterworks District No. 2 (San Joaquin)	San Joaquin	AP	2,212	26	—	—	—	—	2,238
San Juan Bautista Cemetery District	San Benito	AP	107,826	1,279	—	—	—	—	109,105
San Juan Ridge County Water District	Nevada	AP	13,697	150	—	—	—	—	13,847
San Juan Suburban Water District	Placer	AP	928,096	9,646	—	—	—	—	937,742
San Juan Suburban Water District	Sacramento	AP	717,607	9,970	—	—	—	—	727,577
San Lorenzo Valley County Water	Santa Cruz	AP	492,682	4,128	—	—	—	—	496,810
San Lucas Cemetery District	Monterey	AP	12,244	74	—	—	—	—	12,318
San Luis Obispo County Air Pollution District	San Luis Obispo	AP	279,628	2,228	—	—	—	—	281,856
San Luis Obispo County Flood Control and Water Conservation District	San Luis Obispo	AP	2,877,490	23,948	—	—	—	—	2,901,438
San Luis Rey Municipal Water District	San Diego	AP	2,383	23	—	—	—	—	2,406
San Luis Water District	Merced	AP	5,240	70	—	—	—	—	5,310
San Mateo County Flood Control District	San Mateo	AP	2,681,943	21,954	—	—	—	—	2,703,897
San Mateo County Harbor District	San Mateo	AP	3,486,142	25,756	—	—	—	—	3,511,898
San Mateo County Mosquito Abatement District	San Mateo	AP	1,585,877	11,058	—	—	—	—	1,596,935
San Mateo County Resource Conservation District	San Mateo	AP	49,771	295	—	—	—	—	50,066
San Miguel Cemetery District	San Luis Obispo	AP	67,278	568	—	—	—	—	67,846
San Miguel Community Services District	San Luis Obispo	AP	342,035	2,887	—	—	—	—	344,922
San Miguel Consolidated Fire Protection District	San Diego	AP	14,080,206	137,014	—	—	—	—	14,217,220
San Quentin Village Maintenance District (Marin)	Marin	AP	15,161	105	—	—	—	—	15,266
San Rafael County Sanitation District (Marin)	Marin	AP	829,629	5,652	—	—	—	—	835,281
San Ramon Valley Fire Protection	Contra Costa	AP	48,145,854	529,307	—	—	—	—	48,675,161
San Simeon Acres Community Services District	San Luis Obispo	AP	69,621	587	—	—	—	—	70,208
Sanger-Del Rey Cemetery District	Fresno	AP	249,082	3,614	—	—	—	—	252,696
Sanitary District No. 1 (Marin)	Marin	AP	4,232,248	29,260	—	—	—	—	4,261,508
Sanitary District No. 2 (Marin)	Marin	AP	2,133,639	14,761	—	—	—	—	2,148,400

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Sanitary District No. 5 (Marin)	Marin	AP	\$ 564,493	\$ 3,897	\$ —	—	\$ —	\$ —	\$ 568,390
Santa Barbara Coastal Vector Control District	Santa Barbara	AP	334,388	2,379	—	—	—	—	336,767
Santa Barbara County Flood Control and Water Conservation District	Santa Barbara	AP	8,219,299	59,516	—	—	—	—	8,278,815
Santa Barbara County Water Agency	Santa Barbara	AP	2,157,302	15,528	—	—	—	—	2,172,830
Santa Barbara Fire Protection District	Santa Barbara	AP	28,333,137	200,749	—	—	—	—	28,533,886
Santa Barbara Metropolitan Transit District	Santa Barbara	AP	862,012	6,387	—	—	—	—	868,399
Santa Clara Valley Water District	Santa Clara	AP	57,319,129	443,348	478,529,001,207	0.000000	19,054,936	—	76,817,413
Santa Clarita Valley Sanitation District of Los Angeles County	Los Angeles	AP	5,540,384	48,193	30,243,118,805	0.000000	—	—	5,588,577
Santa Cruz County Flood Control District	Santa Cruz	AP	1,212,742	10,137	—	—	—	—	1,222,879
Santa Cruz County Resource Conservation District	Santa Cruz	AP	22,470	188	—	—	—	—	22,658
Santa Fe Irrigation District	San Diego	LO	1,894,094	18,431	—	—	—	—	1,912,525
Santa Margarita Cemetery District	San Luis Obispo	AP	30,714	250	—	—	—	—	30,964
Santa Margarita Fire Protection	San Luis Obispo	AP	83,633	704	—	—	—	—	84,337
Santa Margarita Water District	Orange	LO	5,907,888	49,746	12,252,544,833	0.000000	18,016,572	—	23,974,206
Santa Maria Cemetery District	Santa Barbara	AP	578,184	3,985	—	—	—	—	582,169
Santa Maria Public Airport District	Santa Barbara	AP	1,216,359	8,456	—	—	—	—	1,224,815
Santa Maria Valley Water Conservation District	San Luis Obispo	LO	37,419	315	—	—	—	—	37,734
Santa Maria Valley Water Conservation District	Santa Barbara	AP	221,175	1,571	—	—	—	—	222,746
Santa Nella County Water District	Merced	AP	54,856	732	—	—	—	—	55,588
Santa Ynez Community Services District	Santa Barbara	AP	144,177	986	325,389,765	0.005720	18,560	183	163,906
Santa Ynez River Water Conservation District	Santa Barbara	AP	229,523	1,627	—	—	—	—	231,150
Santa Ynez River Water Conservation District, Improvement District No. 1	Santa Barbara	AP	—	—	—	—	—	—	—
Saratoga Cemetery District	Santa Clara	AP	634,396	4,303	—	—	—	—	638,699
Saratoga Fire Protection District	Santa Clara	AP	5,014,441	34,073	4,885,917,695	0.006600	327,535	1,487	5,377,536
Saticoy Sanitary District (Ventura)	Ventura	AP	24,940	235	—	—	—	—	25,175
Sausalito-Marín City Sanitary (Marin)	Marin	AP	341,111	2,348	—	—	—	—	343,459
Scenic Heights County Sanitation District (San Mateo)	San Mateo	AP	1,140	7	—	—	—	—	1,147
Schell-Vista Fire Protection District	Sonoma	AP	651,987	6,056	—	—	—	—	658,043
Scott Valley Fire Protection District	Siskiyou	AP	95,061	1,630	—	—	—	—	96,691
Scott Valley Irrigation District	Siskiyou	AP	3,225	55	—	—	—	—	3,280
Scotts Valley Fire Protection District	Santa Cruz	AP	4,350,184	36,490	—	—	—	—	4,386,674
Scotts Valley Water District	Santa Cruz	AP	555,902	4,651	—	—	—	—	560,553
Seaside County Sanitation District (Monterey)	Monterey	AP	181,964	1,099	—	—	—	—	183,063
Seeley County Water District	Imperial	AP	2,191	27	—	—	—	—	2,218
Selma Cemetery District	Fresno	AP	156,450	2,441	—	—	—	—	158,891
Selma Health Care District	Fresno	AP	124,232	1,838	—	—	—	—	126,070
Seneca Hospital District	Plumas	AP	484,406	4,639	—	—	—	—	489,045
Sequoia Drainage Maintenance (San Mateo)	San Mateo	AP	1,675	10	—	—	—	—	1,685
Sequoia Healthcare District	San Mateo	AP	7,957,708	54,692	—	—	—	—	8,012,400
Sequoia Memorial District	Tulare	AP	19,881	253	—	—	—	—	20,134
Sewer Maintenance No. 3 (Placer)	Placer	AP	87,712	912	—	—	—	—	88,624
Shaded Terrace Maintenance District (San Joaquin)	San Joaquin	AP	3,264	40	—	—	—	—	3,304
Shafter Recreation and Park District	Kern	AP	368,448	3,372	—	—	—	—	371,820

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Shafter-Wasco Irrigation District	Kern	LO	\$ —	\$ —	\$ 184,141	—	\$ 575	\$ —	\$ 575
Shandon Cemetery District	San Luis Obispo	AP	13,852	109	—	—	—	—	13,961
Shasta Avenue Maintenance District (San Joaquin)	San Joaquin	LI	4,014	49	—	—	—	—	4,063
Shasta Community Services District	Shasta	AP	174,642	3,256	—	—	—	—	177,898
Shasta County Water Agency	Shasta	AP	140,528	2,527	—	—	—	—	143,055
Shasta Lake Fire Protection District	Shasta	AP	485,546	8,953	—	—	—	—	494,499
Shasta Mosquito and Vector Control District	Shasta	AP	1,055,049	19,585	—	—	—	—	1,074,634
Shasta Valley Cemetery District	Siskiyou	AP	96,582	1,656	—	—	—	—	98,238
Shaws Flat-Springfield Cemetery District	Tuolumne	AP	5,474	80	—	—	—	—	5,554
Shiloh Cemetery District	Sonoma	AP	343,240	3,346	—	—	—	—	346,586
Shippee French Camp Homesites Maintenance District (San Joaquin)	San Joaquin	AP	1,820	22	—	—	—	—	1,842
Showcase Community Services District	El Dorado	AP	11,367	121	—	—	—	—	11,488
Sierra Cedars Community Services District	Fresno	AP	29,385	372	—	—	—	—	29,757
Sierra City Fire Protection District	Sierra	AP	84,716	932	—	—	—	—	85,648
Sierra County Fire Protection District No. 1	Sierra	AP	119,260	1,301	—	—	—	—	120,561
Sierra County Waterworks No. 1 (Sierra)	Sierra	AP	31,861	359	—	—	—	—	32,220
Sierra Lakes County Water District	Placer	AP	346,682	3,604	—	—	—	—	350,286
Sierra Oaks Community Services District	El Dorado	AP	5,419	58	—	—	—	—	5,477
Sierra Valley Fire Protection District	Plumas	AP	32,758	307	—	—	—	—	33,065
Sierra Valley Hospital District	Sierra	AP	97,179	1,058	319,925,878	0.051000	183,929	1,954	284,120
Sierra View Hospital District	Tulare	AP	927,091	11,811	—	—	—	—	938,902
Sierra Vista Lighting District	Shasta	AP	3,391	63	—	—	—	—	3,454
Sierra-Kings Hospital District	Fresno	AP	270,243	4,659	—	—	—	—	274,902
Sierraville Public Utility District	Sierra	AP	17,757	191	—	—	—	—	17,948
Silva Gardens Lighting Maintenance District (San Joaquin)	San Joaquin	AP	1,203	14	—	—	—	—	1,217
Silverado - Modjeska Recreation and Park District	Orange	AP	31,540	258	—	—	—	—	31,798
Silveyville Cemetery District	Solano	AP	382,891	4,543	—	—	—	—	387,434
Simi Valley Lighting Maintenance (Ventura)	Ventura	AP	2,234,022	24,621	—	—	—	—	2,258,643
Siskiyou County Air Pollution Control	Siskiyou	AP	30,844	529	—	—	—	—	31,373
Siskiyou County Flood Control and Water Conservation District	Siskiyou	AP	78,527	1,347	—	—	—	—	79,874
Sleepy Hollow Fire Protection District	Marin	AP	985,747	6,822	—	—	—	—	992,569
Sloughhouse Resource Conservation District	Sacramento	AP	67,009	937	—	—	—	—	67,946
Smartville Cemetery District	Yuba	AP	773	12	—	—	—	—	785
Smartville Fire Protection District	Yuba	AP	22,821	376	—	—	—	—	23,197
Smith River Community Services District	Del Norte	AP	23,202	463	4,504,794	0.000000	871	17	24,553
Smith River Fire Protection District	Del Norte	AP	263,566	5,337	51,893,548	0.000000	9,902	199	279,004
Snelling Cemetery District	Merced	AP	14,574	194	—	—	—	—	14,768
Snelling Community Services District	Merced	AP	21,615	288	—	—	—	—	21,903
Solano County Mosquito Abatement District No. 1	Solano	AP	1,535,014	23,631	—	—	—	—	1,558,645
Solano County Water Agency	Solano	AP	6,301,811	91,951	39,278,094,317	0.020000	8,765,725	89,385	15,248,872
Solano County Water Agency	Yolo	AP	12,962	—	—	—	—	—	12,962
Solano Irrigation District	Solano	AP	523,775	15,497	—	—	—	—	539,272
Solano Resource Conservation District	Solano	AP	110,499	1,834	—	—	—	—	112,333

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Soledad Cemetery District	Monterey	AP	\$ 48,617	\$ 296	\$ —	—	\$ —	\$ —	\$ 48,913
Soledad Community Health Care District	Monterey	AP	188,145	1,148	1,231,005,588	0.015480	190,310	1,301	380,904
Soledad-Mission Recreation and Park District	Monterey	AP	206,350	1,257	—	—	—	—	207,607
Sonoma County Water Agency	Sonoma	AP	13,944,649	140,095	65,990,409,998	0.007000	5,498,785	43,006	19,626,535
Sonoma Mountain County Water District	Sonoma	AP	5,203	48	—	—	—	—	5,251
Sonoma Valley Healthcare District	Sonoma	AP	—	—	7,060,264,536	0.027000	1,871,700	14,053	1,885,753
Sotoyome Resource Conservation District	Sonoma	AP	38,104	377	—	—	—	—	38,481
South Bay Cities Sanitation District (Los Angeles)	Los Angeles	AP	3,695,422	31,723	—	—	—	—	3,727,145
South Coast Fire Protection District	Mendocino	AP	140,593	1,438	—	—	—	—	142,031
South Coast Water District	Orange	AP	4,107,759	34,230	7,315,258,791	0.009100	682,096	2,634	4,826,719
South Dos Palos County Water District	Merced	AP	7,696	103	—	—	—	—	7,799
South Feather Water and Power Agency	Butte	AP	527,038	7,381	—	—	—	—	534,419
South French Camp Maintenance (San Joaquin)	San Joaquin	AP	2,988	37	—	—	—	—	3,025
South Kern Cemetery District	Kern	AP	97,029	883	—	—	—	—	97,912
South Lake County Fire Protection District	Lake	AP	1,313,831	16,290	—	—	—	—	1,330,121
South Monterey County Fire Protection District	Monterey	AP	259,563	1,611	—	—	—	—	261,174
South Park Lighting District	Sonoma	AP	4,497	41	—	—	—	—	4,538
South Placer Fire Protection District	Placer	AP	5,386,844	55,749	—	—	—	—	5,442,593
South Placer Municipal Utility District	Placer	AP	607,626	6,283	—	—	—	—	613,909
South San Joaquin Irrigation District	San Joaquin	AP	3,367,812	41,373	—	—	—	—	3,409,185
South Santa Clara County Fire District	Santa Clara	AP	3,811,843	25,760	—	—	—	—	3,837,603
South Santa Clara Valley Memorial District	Santa Clara	AP	99,576	672	—	—	—	—	100,248
South Sonora Maintenance District (Tuolumne)	Tuolumne	AP	7,483	102	—	—	—	—	7,585
South Tahoe Public Utility District	El Dorado	AP	6,083,229	73,821	—	—	—	—	6,157,050
South Tulare Memorial District	Tulare	AP	284,413	3,609	—	—	—	—	288,022
South Yreka Fire Protection District	Siskiyou	AP	56,129	963	—	—	—	—	57,092
Southern Humboldt Community Hospital District	Humboldt	AP	161,481	2,544	—	—	—	—	164,025
Southern Humboldt Community Hospital District	Mendocino	AP	722	7	—	—	—	—	729
Southern Inyo Healthcare District	Inyo	AP	492,165	3,266	—	—	—	—	495,431
Southern Marin Fire Protection District	Marin	AP	6,765,443	46,825	—	—	—	—	6,812,268
Southern Mono Health Care District	Mono	AP	1,997,021	5,551	4,372,579,148	0.029081	1,501,180	2,236	3,505,988
Southern San Joaquin Municipal Utility District	Kern	AP	574,668	5,324	—	—	—	—	579,992
Southern Sonoma County Resource Conservation District	Sonoma	AP	54,245	560	—	—	—	—	54,805
Southgate Recreation and Park District	Sacramento	AP	3,949,364	54,688	—	—	—	—	4,004,052
Southwest Healthcare District	Kern	AP	85,192	787	—	—	—	—	85,979
Southwest Stockton Maintenance District (San Joaquin)	San Joaquin	AP	7,158	85	—	—	—	—	7,243
Special Road Maintenance No. 3	Yolo	AP	1,308	17	—	—	—	—	1,325
Spreckels Community Services District	Monterey	AP	22,067	135	—	—	—	—	22,202
Spreckels Memorial District	Monterey	AP	142,719	874	—	—	—	—	143,593
Spring Creek Estates Maintenance District (San Joaquin)	San Joaquin	AP	4,887	60	—	—	—	—	4,947
Springlake Fire Protection District	Yolo	AP	310,840	1,051	—	—	—	—	311,891
Springville Memorial District	Tulare	AP	61,592	766	—	—	—	—	62,358
Springville Public Utility District	Tulare	AP	20,772	246	—	—	—	—	21,018

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Squaw Valley Cemetery District	Fresno	AP	\$ 4,012	\$ 48	\$ —	—	\$ —	\$ —	\$ 4,060
Squaw Valley Public Service District	Placer	AP	2,970,624	30,858	—	—	—	—	3,001,482
Stallion Springs Community Services District	Kern	AP	663,464	6,111	—	—	—	—	669,575
Standish-Litchfield Fire Protection District	Lassen	AP	55,371	1,005	—	—	—	—	56,376
Stanislaus Consolidated Fire Protection District	Stanislaus	AP	2,355,916	41,933	—	—	—	—	2,397,849
Stegan Sanitary District (Contra Costa)	Contra Costa	AP	291,907	3,686	—	—	—	—	295,593
Stevinson Water District	Merced	AP	4,421	59	—	—	—	—	4,480
Stinson Beach County Water District	Marin	AP	567,386	3,915	667,856,638	0.004300	32,199	45	603,545
Stinson Beach Fire Protection District	Marin	AP	514,423	3,555	—	—	—	—	517,978
Stockton Maintenance District No. 5 (San Joaquin)	San Joaquin	AP	455	5	—	—	—	—	460
Stockton-East Water District	San Joaquin	AP	347,891	4,180	—	—	—	—	352,071
Stonyford-Indian Valley Cemetery District	Colusa	AP	5,475	47	—	—	—	—	5,522
Stonyford-Indian Valley Cemetery District	Glenn	AP	2,581	34	—	—	—	—	2,615
Storm Drain Maintenance District No. 1 (Glenn)	Glenn	AP	1,016	13	—	—	—	—	1,029
Storm Drain Maintenance District No. 1 (Stanislaus)	Stanislaus	AP	582	10	—	—	—	—	592
Storm Drain Maintenance District No. 1 (Yolo)	Yolo	AP	38,321	328	—	—	—	—	38,649
Storm Drain Maintenance District No. 10 (Stanislaus)	Stanislaus	AP	517	9	—	—	—	—	526
Storm Drain Maintenance District No. 3 (Glenn)	Glenn	AP	4,413	57	—	—	—	—	4,470
Storm Drain Maintenance District No. 6 (Stanislaus)	Stanislaus	AP	2,277	41	—	—	—	—	2,318
Storm Drain Maintenance District No. 8 (Stanislaus)	Stanislaus	AP	41,407	737	—	—	—	—	42,144
Storm Drain Maintenance No. 2 (Monterey)	Monterey	LI	17,805	109	—	—	—	—	17,914
Stratford Public Utility District	Kings	AP	17,527	227	—	—	—	—	17,754
Strathmore Fire Protection District	Tulare	AP	22,350	277	—	—	—	—	22,627
Strathmore Public Utility District	Tulare	AP	64,151	783	—	—	—	—	64,934
Strawberry Fire Protection District	Tuolumne	AP	54,401	798	—	—	—	—	55,199
Strawberry Recreation and Park District	Marin	AP	279,791	1,935	73,672,569	0.242100	183,590	730	466,046
Strawberry Valley Cemetery District	Yuba	AP	1,405	24	—	—	—	—	1,429
Suburban Pines Community Services District	Placer	AP	1,616	17	—	—	—	—	1,633
Suisun Fire Protection District	Solano	AP	259,911	2,852	—	—	—	—	262,763
Suisun Resource Conservation District	Solano	AP	3,586	99	—	—	—	—	3,685
Suisun-Fairfield-Rockville Cemetery District	Solano	AP	678,760	11,773	—	—	—	—	690,533
Sultana Community Services District	Tulare	AP	8,407	101	—	—	—	—	8,508
Summer Home Estates Maintenance District (San Joaquin)	San Joaquin	AP	979	12	—	—	—	—	991
Summer Home Park Maintenance District (Sonoma)	Sonoma	AP	6,484	60	—	—	—	—	6,544
Summerland Sanitary District (Santa Barbara)	Santa Barbara	AP	194,563	1,329	—	—	—	—	195,892
Summit Cemetery District	Riverside	AP	833,173	13,128	—	—	—	—	846,301
Sunnyside Maintenance District (San Joaquin)	San Joaquin	AP	2,388	29	—	—	—	—	2,417
Sunrise Recreation and Park District	Sacramento	AP	3,705,189	51,210	—	—	—	—	3,756,399
Sunset Beach Sanitary District (Orange)	Orange	LI	487,075	4,082	—	—	—	—	491,157
Sunset Oaks Lighting District	Stanislaus	AP	5,405	96	—	—	—	—	5,501
Surfside Colony Community Services District	Orange	AP	301,898	2,542	—	—	—	—	304,440
Surfside Colony Storm Water Drainage District (Orange)	Orange	LI	124,451	1,046	—	—	—	—	125,497
Susan River Fire Protection District	Lassen	AP	122,376	2,221	—	—	—	—	124,597

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Susanville Consolidated Sanitary District (Lassen)	Lassen	AP	\$ 286,826	\$ 5,200	\$ —	—	\$ —	\$ —	\$ 292,026
Sutter Basin Fire Protection District	Sutter	AP	70,882	994	—	—	—	—	71,876
Sutter Cemetery District	Sutter	AP	465,519	6,506	—	—	—	—	472,025
Sutter County Consolidated Street Lighting District	Sutter	AP	56,345	757	—	—	—	—	57,102
Sutter County Water Agency	Sutter	AP	131,550	1,858	—	—	—	—	133,408
Sutter Creek Fire Protection District	Amador	AP	189,010	2,652	—	—	—	—	191,662
Sutter-Yuba Mosquito Abatement District	Sutter	AP	1,884,814	26,495	—	—	—	—	1,911,309
Sutter-Yuba Mosquito Abatement District	Yuba	AP	844,717	14,498	—	—	—	—	859,215
Sylvan Cemetery District	Sacramento	AP	73,876	1,019	—	—	—	—	74,895
Sylvan Village Lighting District No. 2	Stanislaus	AP	1,802	32	—	—	—	—	1,834
Tahoe City Cemetery District	Placer	AP	43,214	445	—	—	—	—	43,659
Tahoe City Public Utility District	El Dorado	AP	1,020,796	11,157	731,333,803	0.000500	4,031	6	1,035,990
Tahoe City Public Utility District	Placer	AP	4,149,880	42,824	2,988,660,856	0.000500	19,005	29	4,211,738
Tahoe Forest Hospital District	Nevada	AP	1,963,294	21,778	5,563,795,661	0.018800	1,035,409	4,424	3,024,905
Tahoe Forest Hospital District	Placer	AP	2,995,459	31,021	9,872,161,184	0.018760	1,875,320	3,275	4,905,075
Tahoe Resource Conservation District	El Dorado	AP	59,738	714	—	—	—	—	60,452
Tahoe Resource Conservation District	Placer	AP	49,926	514	—	—	—	—	50,440
Tahoe-Truckee Sanitation Agency	El Dorado	AP	128,237	1,402	—	—	—	—	129,639
Tahoe-Truckee Sanitation Agency	Nevada	AP	892,235	9,911	—	—	—	—	902,146
Tahoe-Truckee Sanitation Agency	Placer	AP	1,201,476	12,446	—	—	—	—	1,213,922
Tamalpais Community Services District	Marin	AP	418,287	2,892	—	—	—	—	421,179
Taylorville Cemetery District	Plumas	AP	9,912	95	—	—	—	—	10,007
Tecopa Cemetery District	Inyo	AP	889	6	—	—	—	—	895
Tehachapi - Cummings County Water District	Kern	AP	3,685,481	34,054	3,298,236,287	0.054584	2,002,335	21,868	5,743,738
Tehachapi Cemetery District	Kern	AP	286,482	2,621	—	—	—	—	289,103
Tehachapi Resource Conservation District	Kern	AP	10,515	97	—	—	—	—	10,612
Tehachapi Valley Healthcare District	Kern	AP	578,698	5,361	10,786,306,842	0.000000	889,674	10,152	1,483,885
Tehachapi Valley Recreation and Park District	Kern	AP	580,356	5,237	—	—	—	—	585,593
Tehama Cemetery District	Tehama	AP	25,095	491	—	—	—	—	25,586
Tehama County Flood Control and Water Conservation District	Tehama	AP	203,128	4,146	—	—	—	—	207,274
Tehama County Mosquito and Vector Control	Tehama	AP	339,977	6,945	—	—	—	—	346,922
Telegraph Ridge Fire Protection District	Humboldt	AP	4,886	77	—	—	—	—	4,963
Temecula Cemetery District	Riverside	AP	446,116	6,667	—	—	—	—	452,783
Temecula Community Services District	Riverside	AP	3,670	61	—	—	—	—	3,731
Templeton Cemetery District	San Luis Obispo	AP	90,803	770	—	—	—	—	91,573
Templeton Community Services District	San Luis Obispo	AP	872,011	7,422	—	—	—	—	879,433
Tempo Park Lighting District	Stanislaus	AP	2,377	42	—	—	—	—	2,419
Tennant Community Services District	Siskiyou	AP	209	4	—	—	—	—	213
Terra Bella Memorial District	Tulare	AP	58,434	718	—	—	—	—	59,152
Terra Bella Sewer Maintenance District	Tulare	AP	30,945	378	—	—	—	—	31,323
Tevison Community Services District	Tulare	AP	240	—	—	—	—	—	240
Thompson Flat Cemetery District	Butte	AP	1,464	20	—	—	—	—	1,484
Thornton Fire Protection District	San Joaquin	AP	154,717	1,871	—	—	—	—	156,588

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Three Arch Bay Community Services District	Orange	AP	\$ 978,140	\$ 8,214	\$ —	—	\$ —	\$ —	\$ 986,354
Three Rivers Cemetery District	Tulare	AP	6,082	76	—	—	—	—	6,158
Three Rivers Community Services District	Tulare	AP	28,230	361	—	—	—	—	28,591
Three Rivers Memorial District	Tulare	AP	48,498	610	—	—	—	—	49,108
Three Valleys Municipal Water District	Los Angeles	AP	1,453,391	12,578	—	—	—	—	1,465,969
Tiburon Fire Protection District	Marin	AP	3,825,947	26,486	—	—	—	—	3,852,433
Timber Cove Fire Protection District	Sonoma	AP	113,009	1,023	—	—	—	—	114,032
Tipton Community Services District	Tulare	AP	12,280	149	—	—	—	—	12,429
Tipton-Pixley Cemetery District	Tulare	AP	70,923	898	—	—	—	—	71,821
Tomales Community Services District	Marin	AP	—	—	30,767,304	0.020000	8,693	57	8,750
Town of Discovery Bay	Contra Costa	AP	431,058	4,618	—	—	—	—	435,676
Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Contra Costa	AP	113,488	1,217	—	—	—	—	114,705
Township No. 2 Cemetery District	Amador	AP	86,084	1,209	—	—	—	—	87,293
Trabuco Canyon Improvement Corporation	Orange	AP	1,127,440	9,437	—	—	—	—	1,136,877
Tracy Cemetery District	San Joaquin	AP	484,084	5,965	—	—	—	—	490,049
Tracy Fire Protection District	San Joaquin	AP	3,530,310	43,278	—	—	—	—	3,573,588
Tranquillity Public Utility District	Fresno	AP	20,459	238	—	—	—	—	20,697
Tri Valley Water District	Fresno	AP	807	—	—	—	—	—	807
Tri-City Hospital District	San Diego	AP	7,300,523	71,041	—	—	—	—	7,371,564
Trinity Center Community Services District	Trinity	AP	54,660	856	—	—	—	—	55,516
Trinity County Waterworks District No. 1	Trinity	AP	5,543	84	51,754,666	0.033137	17,569	549	23,745
Truckee Cemetery District	Nevada	AP	139,101	1,540	—	—	—	—	140,641
Truckee Fire Protection District	Nevada	AP	5,009,792	55,675	—	—	—	—	5,065,467
Truckee Fire Protection District	Placer	AP	1,104,668	11,558	—	—	—	—	1,116,226
Truckee Sanitary District (Nevada)	Nevada	AP	4,035,051	44,820	—	—	—	—	4,079,871
Truckee Sanitary District (Nevada)	Placer	AP	176,643	1,835	—	—	—	—	178,478
Truckee-Donner Recreation and Park District	Nevada	AP	3,953,380	43,776	—	—	—	—	3,997,156
Truckee-Tahoe Airport District	Nevada	AP	1,535,011	17,022	—	—	—	—	1,552,033
Truckee-Tahoe Airport District	Placer	AP	2,764,541	28,628	—	—	—	—	2,793,169
Tulare Cemetery District	Tulare	AP	112,695	1,428	—	—	—	—	114,123
Tulare County Flood Control District	Tulare	AP	517,565	6,386	—	—	—	—	523,951
Tulare County Resource Conservation District	Tulare	AP	376	—	—	—	—	—	376
Tulare County Waterworks District No. 1 (Tulare)	Tulare	AP	6,536	76	—	—	—	—	6,612
Tulare District Healthcare System	Tulare	AP	1,406,630	18,075	5,870,251,781	0.112870	6,576,171	65,187	8,066,063
Tulare Irrigation District	Tulare	AP	214,773	2,739	—	—	—	—	217,512
Tulare Lake Drainage District (Kings)	Kern	AP	8	—	—	—	—	—	8
Tulare Lake Drainage District (Kings)	Kings	AP	427,731	5,595	—	—	—	—	433,326
Tulare Lake Drainage District (Kings)	Tulare	AP	4,330	55	—	—	—	—	4,385
Tulare Memorial District	Tulare	AP	431,502	5,536	—	—	—	—	437,038
Tulare Mosquito Abatement District	Tulare	AP	1,055,377	13,336	—	—	—	—	1,068,713
Tulelake Multi - County Fire Protection District	Modoc	AP	30,761	485	—	—	—	—	31,246
Tulelake Multi - County Fire Protection District	Siskiyou	AP	15,057	258	—	—	—	—	15,315
Tuolumne City Sanitary District	Tuolumne	AP	61,048	879	—	—	—	—	61,927

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**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Tuolumne Fire Protection District	Tuolumne	AP	\$ 62,588	\$ 892	\$ —	—	\$ —	\$ —	\$ 63,480
Tuolumne Lighting District	Tuolumne	AP	28,394	404	—	—	—	—	28,798
Tuolumne Park and Recreation District	Tuolumne	AP	142,155	2,045	—	—	—	—	144,200
Tuolumne Utilities District	Tuolumne	AP	886,613	13,165	—	—	—	—	899,778
Turlock Fire Protection District	Stanislaus	AP	116,407	2,072	—	—	—	—	118,479
Turlock Irrigation District	Merced	AP	34,551	461	—	—	—	—	35,012
Turlock Irrigation District	Stanislaus	AP	1,217,113	21,663	—	—	—	—	1,238,776
Turlock Mosquito Abatement District	Stanislaus	AP	1,308,880	23,297	—	—	—	—	1,332,177
Tuxedo-Country Club Fire Protection District	San Joaquin	AP	959,155	11,714	—	—	—	—	970,869
Tuxedo-Country Club Maintenance District (San Joaquin)	San Joaquin	AP	6,674	81	—	—	—	—	6,755
Twain Harte Community Services District	Tuolumne	AP	441,569	6,356	292,683,415	0.010205	78,428	267	526,620
Twenty-nine Palms Cemetery District	San Bernardino	AP	143,297	1,776	—	—	—	—	145,073
Ukiah Valley Fire Protection District	Mendocino	AP	278,143	2,768	—	—	—	—	280,911
Ukiah Valley Sanitation District (Mendocino)	Mendocino	AP	34,091	464	—	—	—	—	34,555
Ukiah Village Lighting District	Mendocino	AP	5,580	89	—	—	—	—	5,669
Union Public Utility District	Calaveras	AP	93,740	1,287	—	—	—	—	95,027
Unified Water Conservation District	Ventura	AP	1,861,111	17,751	7,153,603,736	0.021405	1,495,611	—	3,374,473
University Heights Area Drain Maintenance (San Mateo)	San Mateo	AP	14,195	92	—	—	—	—	14,287
Upham Cemetery District	Butte	AP	6,858	107	—	—	—	—	6,965
Upham Cemetery District	Yuba	AP	3,424	59	—	—	—	—	3,483
Upper Lake Cemetery District	Lake	AP	39,826	683	—	—	—	—	40,509
Upper Lake County Water District	Lake	AP	1,568	53	—	—	—	—	1,621
Upper Lake Lighting District	Lake	AP	5,447	203	—	—	—	—	5,650
Upper San Gabriel Valley Municipal Water District	Los Angeles	AP	327,523	2,831	—	—	—	—	330,354
Upper San Luis Rey Resource Conservation District	San Diego	LO	6,847	67	—	—	—	—	6,914
Vacaville Fire Protection District	Solano	AP	995,583	11,027	—	—	—	—	1,006,610
Vacaville Unified School Library District	Solano	AP	1,477,107	28,596	—	—	—	—	1,505,703
Vacaville-Elmira Cemetery District	Solano	AP	333,659	6,852	—	—	—	—	340,511
Valle Vista Lighting District	Tuolumne	AP	3,156	46	—	—	—	—	3,202
Vallecito Cemetery District	Calaveras	AP	10,377	142	—	—	—	—	10,519
Vallecitos Water District	San Diego	AP	1,508,758	14,683	—	—	—	—	1,523,441
Vallejo Sanitation and Flood Control District	Solano	AP	779,688	9,101	—	—	—	—	788,789
Valley Center Cemetery District	San Diego	AP	29,848	290	—	—	—	—	30,138
Valley Center Community Services	San Diego	AP	113,943	1,109	—	—	—	—	115,052
Valley Center Fire Protection District	San Diego	AP	431,523	4,199	—	—	—	—	435,722
Valley Center Municipal Water District	San Diego	AP	1,969,980	19,170	—	—	—	—	1,989,150
Valley County Water District	Los Angeles	AP	218,135	1,871	—	—	—	—	220,006
Valley of the Moon Fire Protection District	Sonoma	AP	3,046,016	30,112	—	—	—	—	3,076,128
Valley of the Moon Lighting District	Sonoma	AP	306,488	3,122	—	—	—	—	309,610
Valley Sanitary District (Riverside)	Riverside	AP	475,783	7,242	—	—	—	—	483,025
Valley Springs Lighting District	Calaveras	AP	8,238	113	—	—	—	—	8,351
Valley Springs Public Utility District	Calaveras	AP	92,405	1,268	—	—	—	—	93,673
Valley Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	AP	2,675	29	—	—	—	—	2,704

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**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Valley-Wide Recreation and Park District	Riverside	AP	\$ 1,057,614	\$ 16,644	\$ —	—	\$ —	\$ —	\$ 1,074,258
Van Ness Boulevard Estates Nos. 1 and 2 Lighting District	Fresno	AP	4,164	55	—	—	—	—	4,219
Vandalia Water District	Tulare	AP	14,646	184	—	—	—	—	14,830
Ventura County Resource Conservation	Ventura	AP	5,355	50	—	—	—	—	5,405
Ventura County Watershed Protection District	Ventura	AP	16,726,881	163,557	—	—	—	—	16,890,438
Ventura Fire Protection District	Ventura	AP	102,725,519	1,026,213	—	—	—	—	103,751,732
Ventura Port District	Ventura	AP	943,036	9,157	—	—	—	—	952,193
Ventura River County Water District	Ventura	AP	29,849	283	—	—	—	—	30,132
Victor Lighting District	San Joaquin	AP	2,167	26	—	—	—	—	2,193
Victorville Water District	San Bernardino	AP	502,303	6,625	—	—	—	—	508,928
Victory Maintenance District (Amador)	Amador	AP	2,704	38	—	—	—	—	2,742
Vina Cemetery District	Tehama	AP	3,474	65	—	—	—	—	3,539
Visalia Cemetery District	Tulare	AP	103,235	1,317	—	—	—	—	104,552
Visalia Memorial District	Tulare	AP	137,689	1,771	—	—	—	—	139,460
Vista Fire Protection District	San Diego	AP	2,476,104	24,095	—	—	—	—	2,500,199
Vista Irrigation District	San Diego	LO	300,746	2,927	—	—	—	—	303,673
Volcano Community Services District	Amador	AP	14,307	200	—	—	—	—	14,507
Volponi Acres Lighting District	Tuolumne	AP	6,128	90	—	—	—	—	6,218
Walnut Grove Fire Protection District	Sacramento	AP	210,174	2,875	—	—	—	—	213,049
Walnut Park Garbage Disposal District	Los Angeles	AP	148,247	1,268	—	—	—	—	149,515
Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Colusa	AP	5,428	47	—	—	—	—	5,475
Walnut Valley Water District	Los Angeles	AP	706,016	6,136	—	—	—	—	712,152
Wasco Recreation and Park District	Kern	AP	463,311	4,226	—	—	—	—	467,537
Washington Colony Cemetery District	Fresno	AP	101,682	1,307	—	—	—	—	102,989
Washington County Water District	Nevada	AP	25,132	273	—	—	—	—	25,405
Washington Hospital Authority	Alameda	AP	—	—	48,000,070,106	0.018800	8,609,645	76,792	8,686,437
Water Replenishment District of Southern California	Los Angeles	AP	458,695	3,961	—	—	—	—	462,656
Waterford Lighting District	Stanislaus	AP	16,562	294	—	—	—	—	16,856
Waterloo-Morada Fire Protection District	San Joaquin	AP	1,380,588	16,797	—	—	—	—	1,397,385
Waterworks District No. 21 (Los Angeles)	Los Angeles	AP	51,175	444	—	—	—	—	51,619
Waterworks District No. 29 (Los Angeles)	Los Angeles	AP	2,726,445	23,772	—	—	—	—	2,750,217
Waterworks District No. 36 (Los Angeles)	Los Angeles	AP	39,946	349	—	—	—	—	40,295
Waterworks District No. 37 (Los Angeles)	Los Angeles	AP	101,464	871	—	—	—	—	102,335
Waterworks District No. 40 (Los Angeles)	Los Angeles	AP	1,210,400	10,337	63,681,671	0.000000	26,516	—	1,247,253
Wayside Maintenance (San Mateo)	San Mateo	AP	13,790	90	—	—	—	—	13,880
Weaverville / Douglas City Parks and Recreation District	Trinity	AP	82,385	1,288	—	—	—	—	83,673
Weaverville Community Services District	Trinity	AP	1,203	—	—	—	—	—	1,203
Weaverville Fire Protection District	Trinity	AP	204,386	3,227	—	—	—	—	207,613
Weaverville Lighting District	Trinity	AP	43,743	696	—	—	—	—	44,439
Weaverville Sanitary District (Trinity)	Trinity	AP	4,390	68	201,706,835	0.001920	4,206	70	8,734
Weed Recreation and Park District	Siskiyou	AP	231,001	3,963	—	—	—	—	234,964
Weott Community Services District	Humboldt	AP	4,886	77	—	—	—	—	4,963
Weott Maintenance District (Humboldt)	Humboldt	AP	9,097	143	—	—	—	—	9,240

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
West Almanor Community Services District	Plumas	AP	\$ 140,990	\$ 1,377	\$ —	—	\$ —	\$ —	\$ 142,367
West Contra Costa Healthcare District	Contra Costa	AP	2,860,331	39,103	—	—	—	—	2,899,434
West County Wastewater District (Contra Costa)	Contra Costa	AP	826,817	12,216	—	—	—	—	839,033
West El Largo Community Services District	El Dorado	AP	1,882	20	—	—	—	—	1,902
West Lane Maintenance District (San Joaquin)	San Joaquin	AP	1,825	22	—	—	—	—	1,847
West Patton Village Community Services District	Lassen	AP	3,155	57	—	—	—	—	3,212
West Plainfield Fire Protection District	Yolo	AP	241,235	1,594	—	—	—	—	242,829
West Point Cemetery District	Calaveras	AP	22,239	305	—	—	—	—	22,544
West Point Fire Protection District	Calaveras	AP	121,656	1,670	—	—	—	—	123,326
West Point Lighting District	Calaveras	AP	1,907	26	—	—	—	—	1,933
West Point Veterans Memorial District	Calaveras	AP	8,335	114	—	—	—	—	8,449
West Side Cemetery District	Kern	AP	744,854	6,990	—	—	—	—	751,844
West Side Community Healthcare District	Merced	AP	133,620	1,782	—	—	—	—	135,402
West Side Community Healthcare District	Stanislaus	AP	80,771	1,439	—	—	—	—	82,210
West Side Health Care District	Kern	AP	2,290,276	21,415	—	—	—	—	2,311,691
West Side Irrigation District	San Joaquin	AP	54,989	650	—	—	—	—	55,639
West Side Lighting District	San Joaquin	AP	1,894	20	—	—	—	—	1,914
West Side Mosquito and Vector Control District	Kern	AP	2,056,785	19,193	—	—	—	—	2,075,978
West Side Recreation and Park District	Kern	AP	2,254,270	21,128	—	—	—	—	2,275,398
West Stanislaus Fire Protection District	Stanislaus	AP	267,554	4,763	—	—	—	—	272,317
West Stanislaus Irrigation District	San Joaquin	AP	58,201	714	—	—	—	—	58,915
West Stanislaus Irrigation District	Stanislaus	AP	285,079	5,075	—	—	—	—	290,154
West Stanislaus Resource Conservation District	Stanislaus	AP	24,911	444	—	—	—	—	25,355
West Stockton Maintenance District (San Joaquin)	San Joaquin	AP	23,537	287	—	—	—	—	23,824
West Talmage Lighting District	Mendocino	AP	4,449	46	—	—	—	—	4,495
West Valley County Water	Los Angeles	AP	3,804	27	—	—	—	—	3,831
West Valley Water District	Riverside	AP	19	—	—	—	—	—	19
West Valley Water District	San Bernardino	AP	1,013,872	13,366	—	—	—	—	1,027,238
Westborough County Water District	San Mateo	AP	231,653	1,504	—	—	—	—	233,157
Western Municipal Water District	Riverside	AP	14,125,223	215,376	—	—	—	—	14,340,599
Western Shasta Resource Conservation District	Shasta	AP	5	—	—	—	—	—	5
Westfield Park Recreation and Parkway District No. 12	Los Angeles	AP	36,474	319	—	—	—	—	36,793
Westley Community Services District	Stanislaus	AP	1,289	22	—	—	—	—	1,311
Westport County Water District	Mendocino	AP	13,896	142	21,778,189	0.009000	3,234	6	17,278
Westport Fire Protection District	Stanislaus	AP	60,588	1,079	—	—	—	—	61,667
Westport-Ten Mile Cemetery District	Mendocino	AP	4,858	49	—	—	—	—	4,907
Westridge Community Services District	Inyo	AP	13,583	91	—	—	—	—	13,674
Westwood Community Services District	Lassen	AP	188,050	3,401	—	—	—	—	191,451
Wheatland Cemetery District	Yuba	AP	97,164	1,620	—	—	—	—	98,784
Whispering Palms Community Services District	San Diego	AP	253,610	2,468	—	—	—	—	256,078
White Mountain Fire Protection	Mono	AP	45,235	125	—	—	—	—	45,360
Whitehorn Fire Protection District	Humboldt	AP	34,014	536	—	—	—	—	34,550
Wildomar Cemetery District	Riverside	AP	350,394	5,505	—	—	—	—	355,899

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Wilkinson Manor Maintenance District (San Joaquin)	San Joaquin	AP	\$ 9,693	\$ 119	\$ —	—	\$ —	\$ —	\$ 9,812
Williams Cemetery District	Colusa	AP	75,476	661	—	—	—	—	76,137
Williams Fire Protection Authority	Colusa	AP	95,946	837	—	—	—	—	96,783
Willow Creek Community Services District	Humboldt	AP	60,542	953	—	—	—	—	61,495
Willow Creek Fire Protection District	Humboldt	AP	112,951	1,779	—	—	—	—	114,730
Willow Oak Fire Protection District	Yolo	AP	231,143	1,826	—	—	—	—	232,969
Willow Ranch Cemetery District	Modoc	AP	5,129	82	—	—	—	—	5,211
Willow Ranch Fire Protection District	Modoc	AP	6,339	100	—	—	—	—	6,439
Willows Cemetery District	Glenn	AP	141,614	1,796	—	—	—	—	143,410
Willows Fire Protection District	Glenn	AP	52,237	672	—	—	—	—	52,909
Wilmington Cemetery District	Los Angeles	AP	40,463	346	—	—	—	—	40,809
Wilton Fire Protection District	Sacramento	AP	1,025,784	14,210	—	—	—	—	1,039,994
Windsor County Water District	Sonoma	AP	—	—	3,293,229,299	0.000000	12,885	135	13,020
Windsor Fire Protection District	Sonoma	AP	917,927	9,103	—	—	—	—	927,030
Winterhaven Fire Protection District	Imperial	AP	11,925	128	—	—	—	—	12,053
Winterhaven Water District	Imperial	AP	7,997	97	10,310,706	0.044900	4,337	147	12,578
Winters Cemetery District	Solano	AP	45,135	497	—	—	—	—	45,632
Winters Cemetery District	Yolo	AP	127,451	1,807	—	—	—	—	129,258
Winters Fire Protection District	Yolo	AP	221,577	830	—	—	—	—	222,407
Winton Cemetery District	Merced	AP	214,677	2,863	—	—	—	—	217,540
Winton Water and Sanitary District (Merced)	Merced	AP	68,120	909	—	—	—	—	69,029
Woodbridge Fire Protection District	San Joaquin	AP	2,397,825	28,926	—	—	—	—	2,426,751
Woodbridge Irrigation District	San Joaquin	AP	427,001	5,232	—	—	—	—	432,233
Woodbridge Lighting District	San Joaquin	AP	7,156	88	—	—	—	—	7,244
Woodbridge Sanitary District (San Joaquin)	San Joaquin	AP	41,314	505	—	—	—	—	41,819
Woodlake Cemetery District	Tulare	AP	42,307	527	—	—	—	—	42,834
Woodlake Fire Protection District	Tulare	AP	55,632	700	—	—	—	—	56,332
Woodlake Memorial District	Tulare	AP	69,320	874	—	—	—	—	70,194
Woodland Ave Fire Protection District	Stanislaus	AP	155,065	2,760	—	—	—	—	157,825
Woodside Club Estates Lighting District	Sonoma	AP	1,916	18	—	—	—	—	1,934
Woodside Fire Protection District	San Mateo	AP	11,984,829	77,984	—	—	—	—	12,062,813
Woodside Highlands Maintenance (San Mateo)	San Mateo	AP	26,608	171	—	—	—	—	26,779
Woodville Cemetery District	Tulare	AP	52,093	662	—	—	—	—	52,755
Woodville Public Utility District	Tulare	AP	26,065	329	—	0.000000	—	1	26,395
Wynola Water District	San Diego	LO	9,911	96	—	—	—	—	10,007
Yermo Community Services District	San Bernardino	AP	104,160	1,290	—	—	—	—	105,450
Yolo County Flood Control and Water Conservation District	Yolo	AP	791,142	8,966	—	—	—	—	800,108
Yolo County Resource Conservation District	Yolo	AP	14,163	113	—	—	—	—	14,276
Yolo Fire Protection District	Yolo	AP	65,351	345	—	—	—	—	65,696
Yolo-Solano Air Quality Management District	Solano	AP	257,129	4,383	—	—	—	—	261,512
Yorba Linda Public Finance Authority	Orange	AP	1,242,058	10,375	—	—	—	—	1,252,433
Yosemite-Alpine Community Services District	Mariposa	AP	9,634	141	—	—	—	—	9,775
Yuba County Water Agency	Butte	AP	13,974	220	—	—	—	—	14,194

**Table 17. Special Districts Annual Report — Fiscal Year 2009- 10 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2010 - 11 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Yuba County Water Agency	Yuba	AP	\$ 747,745	\$ 12,331	\$ —	—	\$ —	\$ —	\$ 760,076
Yucaipa Valley Water District	Riverside	AP	140,134	2,139	—	—	—	—	142,273
Yucaipa Valley Water District	San Bernardino	AP	2,284,090	30,146	—	—	—	—	2,314,236
Yucca Valley Fire Protection District	San Bernardino	AP	26,597,835	351,584	—	—	—	—	26,949,419
Yuima Municipal Water District	San Diego	AP	384,993	3,746	—	—	—	—	388,739
Zamora Fire Protection District	Yolo	AP	77,115	224	—	—	—	—	77,339
Zayante Fire Protection District	Santa Cruz	AP	284,123	2,377	385,586,071	0.010507	41,436	561	328,497
<b>State Total</b>			<b>\$ 3,557,582,630</b>	<b>\$ 35,791,091</b>	<b>\$ 5,803,074,204,282</b>		<b>\$ 451,824,225</b>	<b>\$ 4,201,621</b>	<b>\$ 4,049,399,567</b>

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

# **Supplemental Information**

**Appendix A: Statutory Authorization of  
Special Districts in California**

**Appendix B: Number of Special Districts  
by Type and Governing Body**

**Appendix C: Definitions**

**Appendix D: Notes to Tables**

**State Controller's Office Publication List**

**Acknowledgements**

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**Statutory Authorization of Special Districts in California**

Type	Type and District Law	California Code	Code Section	Year	Chapter
1	<b>AIR POLLUTION CONTROL</b>				
1.1	Air Pollution Control Districts.....	Health and Safety	40000 et seq.		
1.2	Bay Area Pollution Control Law.....	Health and Safety	40200 et seq.		
1.4	South Coast Air Quality Management District.....	Health and Safety	40410 et seq.		
1.5	Northern Sierra Air Quality Management District.....	Health and Safety	40150 et seq.		
1.6	San Joaquin Valley Air Quality Management District.....	Health and Safety	40600 et seq.		
1.7	Sacramento Metropolitan Air Quality Management District.....	Health and Safety	40950 et seq.		
1.8	Mojave Desert Air Quality Management District.....	Health and Safety	41200 et seq.		
1.9	Sacramento Metropolitan Air Quality Management District.....	Health and Safety	40950 et seq.		
1.10	San Joaquin Valley Air Quality Management District.....	Health and Safety	40600 et seq.		
2	<b>AIRPORT</b>				
2.1	California Airport District Act.....	Public Utilities	22001 et seq.		
2.2	Monterey Peninsula Airport District Act.....	**		1941	52
2.3	San Diego County Regional Airport Authority.....	Public Utilities	170000 et seq.		
3	<b>BRIDGE AND HIGHWAY DISTRICT ACT</b>				
3.1	Bridge and Highway District Act.....	Streets and Highways			
4	<b>PUBLIC CEMETERY DISTRICTS</b> .....	Health and Safety	9000 et seq.		
5	<b>COMMUNITY SERVICES</b>				
5.1	Community Services District Law.....	Government	61000 et seq.		
6	<b>DRAINAGE</b>				
6.1	Drainage Law of 1885.....	Water*	5-1	1885	158
6.2	Drainage District Act of 1903.....	Water*	8-1	1903	238
6.3	Knights Landing Ridge Drainage District Law.....	Water*	21-1	1913	99
6.4	Drainage District Improvement Act of 1919.....	Water*	31-1	1919	354
6.5	Drainage District Act of 1923.....	**		1923	102
6.6	County Drainage District Act.....	Water	56000 et seq.		
7	<b>FIRE PROTECTION DISTRICT LAW OF 1987</b> .....	Health and Safety	13800 et seq.		
8	<b>FLOOD CONTROL AND WATER CONSERVATION</b>				
8.1	San Diego County Flood Control District Act.....	Water*	50-1	1966	55
8.2	Flood Control and Flood Water Conservation District Act.....	Water*	38-1	1931	641
8.3	Alameda County Flood Control and Water Conservation District Act.....	Water*	55-1	1949	1275
8.4	American River Flood Control District Act.....	Water*	37-1	1927	808
8.5	Contra Costa County Flood Control and Water Conservation District Act.....	Water*	63-1	1951	1617

\* Uncodified acts referenced are in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

Statutory Authorization of Special Districts in California					
Type	Type and District Law	California Code	Code Section	Year	Chapter
8.6	Del Norte County Flood Control District Act.....	Water*	72-1	1955	166
8.7	Fresno Metropolitan Flood Control Act.....	Water*	73-1	1955	503
8.8	Humboldt County Flood Control District Act.....	Water*	47-1	1945	939
8.9	Lake County Flood Control and Water Conservation District Act.....	Water*	62-1	1951	1544
8.10	Lassen-Modoc County Flood Control and Water Conservation District Act.....	Water*	92-1	1959	2127
8.11	Los Angeles County Flood Control Act.....	Water*	28-1	1915	755
8.12	Marin County Flood Control and Water Conservation District Act.....	Water*	68-1	1953	666
8.13	Mendocino County Flood Control and Water Conservation District Act.....	Water*	54-1	1949	995
8.14	Monterey County Flood Control and Water Conservation District Act.....	Water*	52-1	1947	699
8.16	Napa County Flood Control and Conservation District Act.....	Water*	61-1	1951	1449
8.17	Orange County Flood Control Act.....	Water*	36-1	1927	723
8.18	Plumas County Flood Control and Waste Conservation District Act.....	Water*	88-1	1959	2114
8.19	Riverside County Flood Control and Water Conservation District Act.....	Water*	48-1	1945	1122
8.20	San Benito County Conservation and Flood Control District Act.....	Water*	70-1	1953	1598
8.21	San Bernardino County Flood Control Act.....	Water*	43-1	1939	73
8.23	San Joaquin County Flood Control and Water Conservation District Act.....	Water*	79-1	1956	46
8.24	San Luis Obispo County Flood Control and Water Conservation District Act.....	Water*	49-1	1945	1294
8.25	San Mateo County Flood Control District Act.....	Water*	87-1	1959	2108
8.26	Santa Barbara County Flood Control and Water Conservation District Act.....	Water*	74-1	1955	1057
8.28	Santa Cruz County Flood Control and Water Conservation District Act.....	Water*	77-1	1955	1489
8.29	Sierra County Flood Control and Water Conservation District Act.....	Water*	99-1	1959	2123
8.30	Siskiyou County Flood Control and Water Conservation District Act.....	Water*	89-1	1959	2121
8.31	Solano County Flood Control and Water Conservation District Act.....	Water*	64-1	1951	1656
8.32	Stanislaus County Flood Control and Enabling Act.....	Water*	120-1	1981	421
8.33	Tehama County Flood Control and Water Conservation District Act.....	Water*	82-1	1957	1280
8.34	Ventura County Flood Control Act.....	Water*	46-1	1944	44
8.35	Yolo County Flood Control and Water Conservation District Act.....	Water*	65-1	1951	1657
8.36	Tulare County Flood Control and Water Conservation District Act.....	Water*	111-1	1969	1149
8.37	Madera County Flood Control and Water Conservation District Act.....	Water*	110-100	1983	916
8.38	Colusa County Flood Control and Water Conservation Act.....	Water*	123-1	1984	926
8.39	Sutter County Flood Control and Water Conservation District Act.....	Water*	125-1	1984	688
8.40	Placer County Flood Control and Water Conservation District Act.....	Water*	126-1	1984	689
8.41	Bay Area Water Supply and Conservation Agency.....	Water	81300 et seq.		
8.42	Napa County Flood Protection and Watershed Authority.....	Revenue and Taxation	7285.5 et seq.		

\* Uncodified acts referenced are in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

**Statutory Authorization of Special Districts in California**

Type	Type and District Law	California Code	Code Section	Year	Chapter
9	<b>FLOOD CONTROL MAINTENANCE AREAS</b> .....	Water	12848 et seq.		
10	<b>GARBAGE DISPOSAL</b>				
10.1	Garbage Disposal Districts .....	Public Resources	49000 et seq.		
10.2	Garbage and Refuse Disposal Districts .....	Public Resources	49100 et seq.		
11	<b>HARBOR AND PORT</b>				
11.1	Harbor Improvement Districts .....	Harbors and Navigation	5800 et seq.		
11.2	Harbor Districts .....	Harbors and Navigation	6000 et seq.		
11.3	Port Districts .....	Harbors and Navigation	6200 et seq.		
11.4	River Port Districts .....	Harbors and Navigation	6800 et seq.		
11.5	Small Craft Harbor Districts .....	Harbors and Navigation	7000 et seq.		
11.6	San Diego Unified Port District Act .....	**		1962	67
11.7	Humboldt Bay Harbor Recreation and Conservation District Act .....	**		1970	1283
12	<b>LOCAL HEALTH DISTRICTS</b> .....	Health and Safety	880 et seq.		
12.1	Monterey County Special Health Care Authority Act .....	Health and Safety	1170 et seq.		
12.2	Santa Barbara County Health Care Authority Act .....	Health and Safety	1175 et seq.		
12.3	Coast Life Support District Act .....	**		1986	375
13	<b>JOINT HIGHWAY DISTRICT ACT</b> .....	Streets and Highways	25000 et seq.		
14	<b>THE LOCAL HOSPITAL DISTRICT LAW</b> .....	Health and Safety	32000 et seq.		
15	<b>MUNICIPAL IMPROVEMENT</b>				
15.1	Montalvo Municipal Improvement District Act .....	**		1955	549
15.3	Guadalupe Valley Municipal Improvement District Act .....	**		1959	2037
15.4	Bethel Island Municipal Improvement District Act .....	**		1960	22
15.5	Embarcadero Municipal Improvement District Act .....	**		1960	81
15.6	Estero Municipal Improvement District Act .....	**		1960	82
16	<b>LEVEE</b>				
16.1	Levee District Number One of Sutter County .....	Water*	1-1	1873	349
16.2	City of Marysville Levee District .....	Water*		1875	134
16.3	Protection District Act of 1880 .....	Water*	4-1	1880	63
16.5	Levee Districts .....	Water*	9-1	1905	310
16.7	Sacramento River West Side Levee District .....	Water*	26-1	1915	361
16.8	Lower San Joaquin Levee District Act .....	Water*	75-1	1955	1075
16.9	Levee District Law of 1959 .....	Water	70000 et seq.		
16.10	Brannan-Andrus Levee Maintenance District Act .....	Water*	106-1	1967	910

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\*\* Uncodified acts referenced in the statutes of California.

Statutory Authorization of Special Districts in California					
Type	Type and District Law	California Code	Code Section	Year	Chapter
17	<b>LIBRARY</b>				
17.1	Library Districts in Unincorporated Towns and Villages .....	Education	19600 et seq.		
17.2	Library Districts .....	Education	19400 et seq.		
17.3	Union High School District Public Libraries.....	Education	18301 et seq.		
18	<b>HIGHWAY LIGHTING DISTRICT ACT</b> .....	Streets and Highways	19000 et seq.		
19	<b>MAINTENANCE DISTRICTS</b> .....	Streets and Highways	5820 et seq.		
19.1	Open Space Maintenance Districts .....	Government	50575 et seq.		
19.2	Service Authorities for Freeway Emergencies .....	Streets and Highways	2550 et seq.		
20	<b>MEMORIAL DISTRICTS</b> .....	Military and Veterans	1170 et seq.		
21	<b>MOSQUITO ABATEMENT DISTRICTS</b> .....	Health and Safety	2000 et seq.		
22	<b>VEHICLE PARKING DISTRICT LAW OF 1949</b> .....	Streets and Highways	32500 et seq.		
22.1	<b>VEHICLE PARKING DISTRICT LAW OF 1943</b> .....	Streets and Highways	31500 et seq.		
23	<b>PEST ABATEMENT DISTRICTS</b> .....	Health and Safety	2800 et seq.		
24	<b>CITRUS PEST DISTRICT CONTROL ACT</b> .....	Food and Agriculture	8401 et seq.		
24.1	<b>COTTON PEST ABATEMENT DISTRICT LAW</b> .....	Food and Agriculture	6051 et seq.		
24.2	<b>WINEGRAPE PEST AND DISEASE CONTROL DISTRICT LAW</b> .....	Food and Agriculture	6200 et seq.		
24.3	<b>NAPA COUNTY WINEGRAPE PEST AND DISEASE CONTROL DISTRICT LAW</b> ....	Food and Agriculture	6292 et seq.		
25	<b>POLICE PROTECTION</b>				
25.1	Police Protection Districts – Unincorporated Towns .....	Health and Safety	20000 et seq.		
26	<b>RECLAMATION</b>				
26.1	Reclamation Districts .....	Water	50000 et seq.		
26.2	Reclamation District No. 10.....	Water*	24-1	1913	194
26.3	Reclamation District No. 70.....	Water*	10-1	1905	552
26.4	Reclamation District No. 317.....	Water*	3-1	1877	379
26.5	Reclamation District No. 800.....	Water*	12-1	1907	213
26.6	Reclamation District No. 830.....	Water*	15-1	1911	171
26.7	Reclamation District No. 833.....	Water*	17-1	1911	403
26.8	Reclamation District No. 900.....	Water*	14-1	1911	100
26.9	Reclamation District No. 999.....	Water*	23-1	1913	161
26.10	Reclamation District No. 1000.....	Water*	19-1	1911	412
26.11	Reclamation District No. 1001.....	Water*	18-1	1911	411
26.12	Reclamation District No. 1500.....	Water*	22-1	1913	100
26.13	Reclamation District No. 1600.....	Water*	25-1	1913	195

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\*\* Uncodified acts referenced in the statutes of California.

**Statutory Authorization of Special Districts in California**

Type	Type and District Law	California Code	Code Section	Year	Chapter
26.14	Reclamation District No. 1660.....	Water*	27-1	1915	591
26.16	Reclamation District No. 2031.....	Water*	30-1	1919	338
26.19	Union Island Reclamation District No. 1 and No. 2.....	Water*	7-1	1903	36
27	<b>RECREATION AND PARK</b>				
27.1	Recreation and Park Districts.....	Public Resources	5780 et seq.		
27.2	Regional Park Districts.....	Public Resources	5500 et seq.		
27.3	Lake Cuyamaca Recreation and Park District Act.....	**		1961	1654
27.4	Mount San Jacinto Winter Park Authority Act.....	**		1945	1040
27.5	Resort Improvement District Law.....	Public Resources	13001 et seq.		
27.6	Mountain View Shoreline Regional Park Community Act.....	**		1969	1109
28	<b>ROAD MAINTENANCE DISTRICTS</b> .....	Streets and Highways	1550.1 et seq.		
29	<b>PERMANENT ROAD DIVISIONS</b> .....	Streets and Highways	1160 et seq.		
30	<b>SANITARY</b>				
30.1	Sanitary District Act of 1923.....	Health and Safety	6400 et seq.		
31	<b>COUNTY SANITATION DISTRICTS</b> .....	Health and Safety	4700 et seq.		
32	<b>SANITATION AND FLOOD CONTROL DISTRICT ACT</b>				
32.1	Vallejo Sanitation and Flood Control District Act of 1952.....	Water*	67-1	1952	17
32.2	Tahoe-Truckee Sanitation Agency District Act of 1971.....	**		1971	1560
33	<b>SEPARATION OF GRADE DISTRICT LAW</b> .....	Streets and Highways	8100 et seq.		
34	<b>COUNTY SERVICE AREA LAW</b> .....	Government	25210.1 et seq.		
35	<b>SEWER AND SEWER MAINTENANCE</b>				
35.1	Community Facilities Law of 1911.....	Health and Safety	4600 et seq.		
35.2	Sewer Districts in Unincorporated Territory Act.....	Health and Safety	4659 et seq.		
35.3	Sewer Maintenance District Act.....	Health and Safety	4860 et seq.		
35.4	Fairfield-Suisun Sewer District Act.....	**		1951	303
36	<b>RESOURCE CONSERVATION DISTRICTS</b>				
36.1	Resource Conservation District Act.....	Public Resources	9151 et seq.		
36.2	Tahoe Resource Conservation District Act.....	Public Resources	9951 et seq.		
37	<b>STORM WATER DRAINAGE AND MAINTENANCE</b>				
37.1	Storm Drain Maintenance Districts.....	Water*	42-1	1937	265
37.2	Storm Drainage Maintenance District Act of 1939.....	**		1939	1100
37.3	Storm Water District Act of 1909.....	Water*	13-1	1909	222
37.4	Contra Costa County Storm Drainage District Act.....	Water*	69-1	1953	1532

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Statutory Authorization of Special Districts in California					
Type	Type and District Law	California Code	Code Section	Year	Chapter
38	<b>TRANSIT</b>				
38.1	Transit District Law .....	Public Utilities	24501 et seq.		
38.3	San Francisco Bay Area Rapid Transit District Act.....	Public Utilities	28500 et seq.		
38.4	San Joaquin Regional Transit District Act .....	Public Utilities	50000 et seq.		
38.5	Southern California Rapid Transit District Law .....	Public Utilities	30000 et seq.		
38.7	Marin County Transit District Act of 1984 .....	Public Utilities	70000 et seq.		
38.8	Santa Barbara Metropolitan Transit District Act of 1965 .....	Public Utilities	95000 et seq.		
38.9	Santa Cruz Metropolitan Transit District Act of 1967 .....	Public Utilities	98000 et seq.		
38.10	Santa Clara County Transit District Act .....	Public Utilities	100000 et seq.		
38.11	Golden Empire Transit District Act .....	Public Utilities	101000 et seq.		
38.12	Sacramento Regional Transit District Act.....	Public Utilities	102000 et seq.		
38.13	San Mateo County Transit .....	Public Utilities	103000 et seq.		
38.14	North San Diego County Transit Development Board .....	Public Utilities	125000 et seq.		
38.15	North Coast Railroad Authority Act .....	Public Utilities	93000 et seq.		
39	<b>MUNICIPAL PUBLIC DISTRICT ACT</b> .....	Public Utilities	11501 et seq.		
40	<b>PUBLIC UTILITY</b>				
40.1	The Public Utility District Act .....	Public Utilities	15501 et seq.		
40.3	Olivehurst Public Utility District Act .....	Water*	56-1	1950	12
40.4	Donner Summit Public Utility District Act.....	Water*	58-1	1950	15
41	<b>CALIFORNIA WATER DISTRICT LAW</b> .....	Water	34000 et seq.		
42	<b>COUNTY WATER DISTRICT LAW</b> .....	Water	30000 et seq.		
43	<b>METROPOLITAN WATER DISTRICT ACT</b> .....	Water*	109-1	1969	209
44	<b>MUNICIPAL WATER DISTRICT ACT OF 1911</b> .....	Water	71000 et seq.		
45	<b>WATER AGENCY OR AUTHORITY</b>				
45.1	Alpine County Water Agency Act .....	Water*	102-1	1961	1896
45.2	Amador County Water Agency Act.....	Water*	95-1	1959	2137
45.3	Antelope Valley-East Kern Water Agency Law.....	Water*	98-50	1959	2146
45.4	Contra Costa County Water Agency Act .....	Water*	80-1	1957	518
45.5	Desert Water Agency Law .....	Water*	100-1	1961	1069
45.6	El Dorado County Water Agency Act .....	Water*	96-1	1959	2139
45.7	Kern County Water Agency Act .....	Water*	99-1	1961	1003

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**Statutory Authorization of Special Districts in California**

Type	Type and District Law	California Code	Code Section	Year	Chapter
45.8	Mariposa County Water Agency Act .....	Water*	85-1	1959	2036
45.9	Mojave Water Agency Act .....	Water*	97-1	1959	2146
45.10	Nevada County Water Agency Act.....	Water*	90-1	1959	2122
45.11	Orange County Water District Act.....	Water*	40-1	1933	924
45.12	Placer County Water Agency Act.....	Water*	81-1	1957	1234
45.13	Sacramento County Water Agency Act.....	Water*	66-1	1952	10
45.14	San Geronio Pass Water Agency Act .....	Water*	101-1	1961	1435
45.15	Santa Barbara County Water Agency Act .....	Water*	51-1	1945	1501
45.16	Shasta County Water Agency Act.....	Water*	83-1	1957	1512
45.17	Sutter County Water Agency Act .....	Water*	86-1	1959	2088
45.18	Yuba County Water Agency Act .....	Water*	84-1	1959	788
45.19	County Water Authority Act .....	Water*	45-1	1943	545
45.20	Monterey Peninsula Water Management Act.....	Water*	118-1	1977	527
45.21	Yuba-Bear River Basin Authority Act .....	Water*	93-1	1959	2131
45.22	Crestline-Lake Arrowhead Water Agency Act .....	Water*	104-1	1962	40
45.23	Castaic Lake Water Agency Law .....	Water*	9099B	1962	28
45.25	Bighorn Mountain Water Agency Act .....	Water*	9099D	1969	1175
45.26	Sonoma County Water Agency Act.....	Water*	7757	1949	994
45.27	Santa Clara Valley Water District .....	Water*	7335	1973	56
45.28	North Delta Water Agency Act .....	Water*	115-1	1973	283
45.29	South Delta Water Agency Act .....	Water*	116-1	1973	1089
45.30	Central Delta Water Agency Act .....	Water*	115-1	1973	1133
45.31	Tuolumne County Water Agency Act.....	Water*	113-1	1969	1236
45.32	Pajaro Valley Water Management Agency Act.....	Water*	124-1	1984	257
45.33	Ojai Basin Groundwater Management Agency Act .....	Water*	131-101	1991	750
46	<b>WATER CONSERVATION</b>				
46.2	Kings River Conservation District Act .....	Water*	59-1	1951	931
46.3	Water Conservation Act of 1927 .....	Water*	34-1	1927	91
46.4	Water Conservation Act of 1931 .....	Water*	74000 et seq.		
47	<b>WATER REPLENISHMENT DISTRICT ACT.....</b>	Water	60000 et seq.		
48	<b>CALIFORNIA WATER STORAGE DISTRICT LAW .....</b>	Water	39000 et seq.		
49	<b>COUNTY WATER WORKS DISTRICT LAW .....</b>	Water	55000 et seq.		
50	<b>JOINT EXERCISE OF POWERS .....</b>	Government	6500 et seq.		

\* Uncodified acts referenced are in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

Statutory Authorization of Special Districts in California					
Type	Type and District Law	California Code	Code Section	Year	Chapter
52	<b>IRRIGATION DISTRICT LAW</b> .....	Water	20500 et seq.		
53	<b>TOLL TUNNEL AUTHORITY</b>				
53.1	El Dorado County Toll Tunnel Authority Act .....	Streets and Highways	31100 et seq.		
53.2	Los Angeles County Toll Tunnel Authority Act .....	Streets and Highways	31100 et seq.		
54	<b>NONPROFIT CORPORATIONS</b> .....	Corporations	5000 et seq.		
54.1	Nonprofit Public Benefit Corporations .....	Corporations	5110 et seq.		

\* Uncodified acts referenced are in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

**Number of Special Districts by Type and Governing Body**

Type Code	Type of Special District	Board of Supervisors	City Council	Other	Total
1	Air Pollution Control .....	19	—	12	31
2	Airport .....	—	—	10	10
3	Bridge and Highway .....	—	—	1	1
4	Cemetery .....	1	—	250	251
5	Community Services .....	6	4	314	324
6	Drainage .....	2	—	21	23
7	Fire Protection .....	24	9	330	363
8	Flood Control and Water Conservation .....	30	—	12	42
9	Flood Control Maintenance .....	—	—	10	10
10	Garbage Disposal .....	7	—	1	8
11	Harbor and Port .....	—	1	12	13
12	Health .....	—	—	3	3
13	Joint Highway .....	—	—	1	1
14	Hospital .....	—	1	80	81
15	Municipal Improvement .....	—	2	3	5
16	Levee .....	1	—	13	14
17	Library .....	—	—	14	14
18	Highway Lighting .....	128	6	7	141
19	Maintenance .....	232	20	3	255
20	Memorial .....	—	—	27	27
21	Mosquito Abatement .....	—	—	46	46
22	Parking .....	2	20	1	23
23	Pest Control .....	1	—	5	6
24	Citrus Pest Control .....	—	—	10	10
25	Police Protection .....	—	—	3	3
26	Reclamation .....	1	—	157	158
27	Recreation and Park .....	14	2	92	108
28	Road Maintenance .....	3	—	—	3
29	Permanent Road Division .....	81	—	1	82
30	Sanitary .....	2	3	67	72
31	County Sanitation .....	33	6	34	73
32	Sanitation and Flood Control .....	—	—	2	2
33	Separation of Grade .....	—	—	1	1
34	County Service Area .....	877	—	3	880
35	Sewer and Sewer Maintenance .....	11	10	1	22
36	Resource Conservation .....	2	—	94	96
37	Storm Water Drainage and Maintenance .....	35	2	12	49
38	Transit .....	—	—	15	15
39	Municipal Utility .....	—	—	5	5
40	Public Utility .....	—	—	54	54
41	California Water .....	—	—	136	136
42	County Water .....	1	—	163	164
43	Metropolitan Water .....	—	—	1	1
44	Municipal Water .....	—	1	35	36
45	Water Agency or Authority .....	8	—	22	30
46	Water Conservation .....	—	—	13	13
47	Water Replenishment .....	—	—	2	2
48	Water Storage .....	—	—	8	8
49	County Waterworks .....	19	1	8	28
50	Joint Exercise of Powers .....	19	85	663	767
52	Irrigation .....	1	1	92	94
53	Toll Tunnel Authority .....	1	—	—	1
54	Nonprofit Corporation .....	4	21	162	187
<b>Totals .....</b>		<b>1,565</b>	<b>195</b>	<b>3,032</b>	<b>4,792</b>

## Appendix C

### Definitions

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

**Capital Projects Fund:** A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Certificates of Participation:** Lease financing agreements in the form of tax-exempt securities that are similar to bonds. Title to a leased asset is assigned by the lessor to a trustee (non-profit corporation) that holds it for the benefit of the investors; that is, the certificate holders.

**Debt Service Fund:** A fund established to account for the accumulation of resources for the retirement of general long-term debt principal and interest.

**Enterprise Fund:** A fund established to account for activities for which a fee is charged to external users for goods and services.

**General Fund:** A fund established to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Bonds for which payment is backed by the full faith and credit of the issuing entity. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues; they must be approved by two-thirds of eligible voters.

**Property Taxes:** With the passage of Proposition 13, the maximum rate that can be levied against real property (land, improvements, and fixtures) is 1% of the market value (plus direct assessments and any voter-approved rate to pay off debt).

**Revenue Bonds:** Bonds for which principal and interest are payable from the revenues of a revenue-producing enterprise. However, the bond covenant may also include the provision that revenue from the bond may be acquired from sources other than the general fund of a local agency.

**Special Assessment Act Bonds:** Bonds payable from the proceeds of special assessments that are a compulsory levy against certain properties to defray part, or all of the costs of improvements or services deemed to benefit primarily those properties. For reporting purposes, these bonds are considered to be contingent liabilities of the government.

**Special Revenue Fund:** A fund established to account for the proceeds of specific revenue sources (other than those for major capital projects) that are restricted legally to expenditures for specified purposes.

**Voter-Approved Taxes Levied:** Ad valorem property taxes are approved by the voters in addition to the 1% rate that was enacted under Proposition 13.

### Conduit Financing District

For the 2009-10 fiscal year, ten conduit financing districts filed a *Special Districts Financial Transactions Report* in a timely manner. The districts are listed below.

Alameda County	ABAG Finance Authority for Nonprofit Corporation
Sacramento County	California Alternative Energy and Advanced Transportation Financing Authority
Sacramento County	California Educational Facilities Authority
Sacramento County	California Enterprise Development Authority (CEDA)
Sacramento County	California Health Facilities Financing Authority
San Diego County	California Municipal Finance Authority
Sacramento County	California Pollution Control Financing Authority
Sacramento County	California Rural Home Mortgage Finance Authority Homebuyers Fund
Contra Costa County	California Statewide Communities Development Authority
Sacramento County	California Urban Waterfront Area Restoration Financing Authority

### Special Districts That Failed to File

For the 2009-10 fiscal year, 32 special districts failed to file a *Special Districts Financial Transactions Report*. The California State Controller's Office has taken action to obtain these reports, as required by Government Code section 53895.

Special districts that failed to file their report are listed below alphabetized by Special District.

Tulare County	Atwell Island Water District
Los Angeles County	California Cities Home Ownership Authority
Modoc County	California Pines Community Services District
Los Angeles County	City of Los Angeles Public Facilities Corporation
San Diego County	City of San Diego Public Facilities Financing Authority
Fresno County	County Service Area No. 38 (Fresno)
Tulare County	Deer Creek Storm Water District (Tulare)
Sierra County	Downieville Fire Protection District
Fresno County	Garfield Water District
Tehama County	Gerber-Las Flores Community Services District
Plumas County	Indian Valley Community Services District
Kern County	Inyokern Community Services District
Lassen County	Little Valley Community Services District
Contra Costa County	Los Medanos Community Hospital District Hospital Building Corporation
Madera County	Madera Water District
Marin County	Marin County Major Crimes Task Force
Los Angeles County	Municipal Improvement Corporation of Los Angeles
Riverside County	Palo Verde Resource Conservation District
Riverside County	Palo Verde Valley Hospital District
Placer County	Placer Northstar Public Facilities Corporation
Trinity County	Post Mountain Public Utility District

**Special Districts that Failed to File..... (continued)**

Sacramento County	Rio Linda-Elverta Community Water District
Riverside County	Riverside County Waste Resources Management District
Contra Costa County	Rollingwood-Wilart Recreation and Park District
Santa Clara County	San Martin County Water District
Fresno County	Selma Health Care District
Madera County	Sierra Foothills Public Utility District
Modoc County	Surprise Valley Resource Conservation District
El Dorado County	Tahoe Resource Conservation District
Stanislaus County	Western Hills Water District
Los Angeles County	Westfield Park Recreation and Parkway District No. 12
Mariposa County	Yosemite-Alpine Community Services District

## State Controller's Office Publication List

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

### **Division of Accounting and Reporting**

*Assessed Valuation Annual Report*

*Cities Annual Report*

*Community Redevelopment Agencies Annual Report*

*Counties Annual Report*

*Public Retirement Systems Annual Report*

*Special Districts Annual Report*

*Streets and Roads Annual Report*

*Transit Operators and Non-Transit Claimants Annual Report*

*Transportation Planning Agencies Annual Report*

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

### **Division of Audits**

*Annual Financial Report of California K-12 Schools*

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

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State of California

# County Tax Collectors' Reference Manual

Chapter 1000: Secured Tax Collections

Updated 10/2019



**BETTY T. YEE**

California State Controller's Office

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## INTRODUCTION

The County Tax Collectors Reference Manual is produced by the State Controller's Office (SCO), Local Government Programs and Services Division, Property Tax Standards Unit. This manual is designed to provide comprehensive reference material to assist county tax collectors in performing his or her duties in compliance with statutory requirements and promote uniformity throughout the state.

All statutory references cited are from the Revenue and Taxation Code, unless otherwise noted. Citations and references in this manual are current as of its publication date; however, care must be taken to ensure that none have been superseded by subsequent legislative action or court decisions.

The SCO forms referred to within this manual are samples that contain all of the required information pursuant to statute. The county tax collector's office may use the sample forms or create his or her own forms. Forms used should contain all information required by statute.

**NOTICE:** This publication is provided by the SCO as a general resource for California's county tax collectors. This publication is written primarily for use by county tax collectors and does not constitute legal advice. This publication has been reviewed by The Committee on County Tax Collecting Procedures and members of the California Association of County Treasurers and Tax Collectors.

## 1000-1001 General Overview: General Information

### 1000. AUTHORITY FOR COLLECTIONS

“The tax collector shall collect all property taxes” ([§2602](#)). The county board of supervisors’ authority is limited to those expressed and implied powers granted to the board by the statutes.

However, by a four-fifths vote, and with concurrence from the tax collector, the board of supervisors may assign the collection of delinquent property taxes 90 days after they are due to a private person or collection agent ([Gov. Code §26220\(ba\)](#), manual section [2000](#)).

### 1001. ASSIGNMENT OR ENJOINMENT OF COLLECTION FUNCTION PROHIBITED

The board of supervisors may assign, for collection purposes, certain claims that the county has against debtors and any or all money judgments taken in the name of the county. However, “no assignment to a collection agency shall be made of obligations arising out of any delinquent assessments or taxes levied on the secured roll by the county or any other political subdivision of the state” ([Gov. Code §26220\(c\)](#); manual section [2000](#)).

The law prohibits any legal action “against any county, municipality, or district, or any officer thereof, to prevent or enjoin the collection of property taxes sought to be collected. In the case of a collection of taxes pursuant to a bankruptcy proceeding, the county may request a reasonable amount to attorney fees” ([§4807](#), [Ca. Const. Art. XIII, §32](#)).

**NOTE:** The United States Bankruptcy Act governs matters that entail automatic stays of enforcement of tax collection. Consult county counsel concerning the effect, if any, of [§4807](#) on restraining orders issued pursuant to the provisions of the Bankruptcy Act of 1978 and its subsequent amendment.

## 1010-1017 General Overview: Transfer of Tax Collection Functions to the County

### 1010. CITIES UNDER GENERAL LAW AND CITIES UNDER CHARTER

Since January 1, 1969, “general-law” cities have been prohibited from assessing and collecting his or her own taxes. “Chartered” cities may assess and collect their taxes, or they may transfer such duties to corresponding county officials. However, no city may now establish the offices of assessor and tax collector after January 1, 1969 ([Gov. Code §51501](#), [§51541-§51542](#)).

Details of the procedures involved in switching from city to county assessment are found in [Government Code sections 51500-51562](#).

### 1011. SPECIAL ASSESSMENTS

A city and county may enter into an agreement in which the county assumes responsibility for the collection of any special assessments levied by the city. The special assessments may be collected at the same time and in

the same manner as county taxes. All laws pertaining to the levy, collection, and enforcement of county taxes apply to such special assessments ([Gov. Code §51800](#)).

## 1012. MISCELLANEOUS LEVIES AND COLLECTIONS

Any public agency levying special assessment taxes upon land or real property may make an agreement with the county in which the county collects the taxes. The county's collection charge, as mutually agreed upon, is applied equally to each installment, and, following collection, is deposited in the county's general fund ([Gov. Code §29304](#)).

## 1013. IRRIGATION DISTRICTS

When an irrigation district elects to transfer the duties of tax collection to the county ([Wat. Code §26650](#)), any assessments levied are collected at the same time and in the same manner as other county taxes. Once collected, the assessments are deposited into the county treasury and later transferred to the district. The county's compensation for performing such services is made pursuant to [Water Code sections 26653-26654](#).

Unpaid irrigation district assessments are delinquent on the same hour and day as county taxes. In accordance with the agreement between the irrigation district and the county, the delinquent properties are either sold to the district or declared to be tax defaulted in the same manner, at the same time, and with the same penalties as other tax defaulted property for nonpayment of county taxes ([Wat. Code §26655](#)).

Land sold to an irrigation district as a result of unpaid assessments may be redeemed in the same manner as redemption of other property after a default for nonpayment of county taxes ([Wat. Code §26656](#)). For additional information see manual section [5010 et seq.](#)

## 1014. DEEDS TO IRRIGATION DISTRICTS

Land sold to an irrigation district that remain unredeemed five years after the date of its sale for delinquent district assessments is deeded to the district by the county tax collector ([Wat. Code §26658](#)). The deed must include the date of sale and a statement that no person redeemed the property ([Wat. Code §26276](#)).

Land tax defaulted for delinquent irrigation district assessments is subject to the tax collector's power to sell. See manual section [7000 et seq.](#)

## 1015. COUNTY WATER DISTRICTS

All county water district taxes must be collected at the same time, in the same manner, and with the same form as county taxes. Once collected, the taxes shall be paid to the district for which they are levied and collected ([Wat. Code §31706](#)).

## 1016. CALIFORNIA WATER DISTRICTS

When a California water district has, by resolution, elected to transfer the levy, collection, and enforcement of assessments to the county ([Wat. Code §37203](#)), the assessments are levied and collected at the same time, in the same manner, and with the same penalties and interest as general county taxes. When collected, the assessments are paid to the water district. The compensation to the county for performing such services is generally provided for in the resolution ([Wat. Code §37209](#)).

See the California Water District Law of 1951 ([Wat. Code §34000-38501](#)).

### 1017. SERVICE AREAS, LIGHTING DISTRICTS, AND SPECIAL ROAD MAINTENANCE DISTRICTS

Pursuant to the notice, protest, and hearing procedures in [Government Code section 53753](#), any county that fixes and collects charges for a service area may provide a procedure whereby the county can collect such charges on the property tax roll. The collection should be made in the same manner and at the same time as general county property taxes and assessments ([Gov. Code §25215.6](#)).

Special assessment taxes for lighting districts should be levied and collected at the same time and in the same manner as general taxes on the local roll ([Sts. & Hwy. Code §19181](#)).

**NOTE:** Property that is owned by federal or state governmental agencies or non-county local agencies is exempt from any assessments authorized for special road maintenance districts, 1911 maintenance districts (for lighting purposes only), and districts created under the Highway Lighting District Act; such property is also exempt from charges imposed under the county service area law ([Ca. Const. Art XIII §3](#)).

## 1020-1023 General Overview: Discharge of Accountability

### 1020. WHEN COST OF COLLECTION IS UNJUSTIFIED

Any county department, officer, or employee charged by law with the collection of any money owed to the county for any reason, that is due and payable, may file a verified application with the board of supervisors for discharge from accountability for the following reasons ([§2611.1](#), [Gov. Code §25257-§25259.5](#)):

- The amount is too small to justify the cost of collection;
- Collection does not warrant the expense involved; or
- The amount thereof has been otherwise lawfully compromised or adjusted.

The board of supervisors may adopt, with the approval of a majority of its entire membership, a resolution that authorizes and designates the county auditor as the officer to exercise the authority of the board ([Gov. Code §25259.5](#)).

No discharge from accountability obtained shall be construed to release any person other than the person who obtained that discharge from an obligation to pay amounts that are due and owing ([Gov. Code §25259](#)). The board of supervisors may order the discharge and instruct the auditor to adjust tax charges accordingly ([§2611.3](#)).

The application to the board of supervisors must include ([§2611.2](#)):

- A statement of the nature of the amount owing;
- The names of the assesseees or persons liable and the amount owed by each;
- The estimated cost of collection; and
- Any other fact warranting the discharge, except where the board of supervisors determines that the circumstances do not warrant the furnishing of detailed information.

### 1021. WHEN AMOUNT IS \$20 OR LESS

Collection may be waived without authorization of the board of supervisors or approval of the county counsel if the amount of any tax, assessment, penalty, cost, license fee, or money owing to the county is \$20 or less. A waiver from collection shall not be construed as releasing any person from payment that is due and owing the county ([§2611.4](#)).

**NOTE:** A charge that is so small as not to justify the cost of collection may be canceled in accordance with provisions of [§4986.8](#) (manual section [1524](#)).

### 1022. CASH DIFFERENCE FUND

The county has the option to establish a cash difference fund when authorized by resolution of the board of supervisors. This fund is used to increase the amount tendered to the county for the payment of any tax, assessment, penalty, cost, or interest when a difference of ten dollars or less exists. A record of each use of the fund shall be maintained, containing sufficient information to identify the name of the person whose account was credited and listing the amount of the difference.

The cash difference fund may be expended, maintained, or replenished by accounting entries into a cash difference account and an overage account maintained in the county automated accounting system. All transfers between the fund and the accounts may be made and retained in electronic form, and no written report, warrant, special warrant, or check warrant need be prepared by the auditor or treasurer. The county auditor may replenish the cash difference account by a journal entry or electronic funds transfer from the county's general fund ([§2611.5](#), [Gov. Code §29380.1](#)).

### 1023. CASH OVERAGE FUND

When the amount paid to the county on any tax, assessment, penalty, cost, and interest exceeds the total amount due, and the excess does not exceed ten dollars, then the excess amount may be deposited into the overage account. If the excess amount is not so deposited, it shall be refunded to the person who made the payment ([§2611.5](#), [Gov. Code §29370-§29375](#), [§29380.1](#)).

## 1030-1032 General Overview: Destruction of Secured Rolls

### 1030. GENERAL INFORMATION

Any delinquent tax roll and original secured roll on which it is based, containing the information set forth in the abstract, may be destroyed if ([§4377](#), manual section [4264](#)):

- The board of supervisors approves the destruction of the roll;
- The abstract list has been certified as correct and complete by the county auditor; and
- If a certified, permanent record on a substitute media has been prepared in accordance with [Government Code section 26205](#). The substitute media must be retained for at least 12 years from the original document's creation. The substitute media may also be destroyed after the 12-year retention period has expired, with the board of supervisors' approval.

The abstract list prepared under [§4373](#), or any photographic record thereof, shall be retained by the tax collector for at least two years after the time the lien has been removed.

Upon the destruction of the delinquent tax roll and the original secured roll pursuant to [§4377](#), any delinquencies not appearing in the abstract are conclusively presumed to have been redeemed, unless there appears a record of a tax deed from the county to a purchaser for such property ([§4378](#)).

### 1031. DUPLICATE COPIES

If the original or a permanent copy of any record, paper, or document is in the files of any county officer, any duplicate copies of it may be destroyed upon order of the board of supervisors ([Gov. Code §26201](#)).

### 1032. NON-JUDICIAL PUBLIC RECORDS

“Public records” include any writing containing information relating to the conduct of the public’s business that is prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.

The county officer having custody of non-judicial public records, documents, instruments, books, and papers may cause destruction of any or all of them if all of the following conditions exist ([Gov. Code §26205.1\(a\)](#)):

- The board of supervisors has adopted a resolution authorizing the county officer to destroy such records, documents, instruments, books, and paper. The resolution may impose conditions, in addition to those specified in law, that the board of supervisors deems appropriate;
- The county officer maintains for public use a copy, microfilm, video recording, or other duplicate of such record, document, instrument, book, or paper destroyed; and
- All duplicates on any medium listed above that does not permit additions, deletions, or changes to the original document must be produced in compliance with [Government Code section 12168.7](#).

**NOTE:** The provisions of this law do not apply to records prepared or received other than pursuant to a state statute, county charter, or to records that are not expressly required by law to be filed and preserved.

Every reproduction is deemed an original record and a transcript, exemplification, or certified copy, as the case may be, of the original ([Gov. Code §26205.1](#)).

## 1040-1042 General Overview: Thirty-Year Law

### 1040. GENERAL APPLICATION

Every tax has the effect of a judgment against the person ([§2186](#)), and every tax, penalty, or interest, including redemption penalty or interest, on real property is a lien against the property assessed ([§2187](#)). The judgment is satisfied and the lien is removed only when the tax is paid or legally canceled, or the property is sold to a private purchaser or a public agency ([§2194](#)).

### 1041. TAXES COVERED

If the lien has not been otherwise removed within 30 years after any tax becomes a lien, it ceases to exist, and the tax is conclusively presumed to be paid ([§2195](#), [Ca. Const. Art. XIII, §30](#)). However, property that has become tax defaulted and subject to power of sale for nonpayment of taxes is not subject to the provisions of this section.

## 1042. MARKING RECORDS

If the 30-year period has expired, the delinquent tax records should be marked “conclusively presumed paid” ([§2195](#)). Any delinquency charges established by the auditor are then reduced accordingly.

## 1050-1052 General Overview: Change of Ownership Statements

### 1050. FILING OF OWNERSHIP STATEMENT

Whenever there is any change of ownership of real property, a manufactured home, or a floating home subject to local property taxation, the buyer is required to file a signed change in ownership statement, under penalty of perjury, in the county where the real property or home is located. In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required ([§480\(a\)](#)).

In the event of the death of an assessee, the personal representative shall file a change in ownership statement with the county recorder or the assessor. This statement shall be filed in each county in which the decedent owned, at the time of death, real property that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal are filed with the court clerk.

In all other cases in which an interest in real property is transferred by reason of death, the change in ownership statement or statements shall be filed by the transferee, within 150 days after the date of death, with the county recorder or the assessor in each county in which the decedent owned an interest in real property. If the property is transferred through the medium of a trust, then the change in ownership statement shall be filed by the trustee ([§480\(b\)](#)).

### 1051. PENALTY FOR FAILURE TO FILE

Generally, the change in ownership statement must be filed at the time of recording, or, if the transfer is not recorded, within 90 days of the date of the change in ownership. However, when the change in ownership has occurred due to the death of an assessee, the statement shall be filed within 150 days after the date of death, or, if the estate is probated, at the time the inventory and appraisal are filed.

If any person or legal entity required to file a change in ownership statement fails to file the statement within 90 days from the date so requested by the assessor, a penalty attaches. The penalty is the greater of \$100 or 10% of the taxes applicable to the new base-year value reflecting the change in ownership of the real property or a manufactured home. The penalty cannot exceed \$5,000 if the property is eligible for the homeowner’s exemption, or \$20,000 if the property is not eligible for the homeowner’s exemption, unless the failure to file the notice is willful ([§482](#)).

### 1052. ENROLLMENT OF PENALTY ASSESSMENT

The penalty is added to the roll in the same manner as a special assessment. A penalty, for the purposes of collection, delinquent penalties, and enforcement, is treated the same as all other taxes on the roll on which it is entered. After January 1, the penalty may be added to the current roll only with approval of the tax collector. This procedure is typically employed to provide maximum security for its enforcement.

If a property transferred is only a portion of a parcel on the roll for the fiscal year in which the assessor’s 90-day notice expires, the taxes on the parcel must be prorated. This enables computation of the penalty on the

taxes applicable only to the property transferred. The proration is accomplished as a separate valuation for payment of taxes on a portion of a current assessment parcel without an application from the assessee. In these cases, the penalty may be entered on the current unsecured roll, in the name of the transferee, or on the current or subsequent year's secured roll as a lien against the portion transferred.

When a property has been transferred or encumbered by a lien prior to enrollment of a penalty for failure to respond to the assessor's 90-day notice, such penalty must be entered on the delinquent unsecured roll. The penalty is attached to the assessee responsible for failure to file the change in ownership.

After entry of the penalty on the delinquent unsecured roll, a certificate of lien may be filed immediately, pursuant to provisions of [§2191.3](#).

Notice of any penalty added to the roll must be mailed by the assessor to the transferee. The address used is that contained in the recorded instrument or document showing a change of ownership ([§482\(f\)](#)).

**NOTE:** Only when there has been a written request by the assessor does the penalty attach for failure to file within 90 days after such request.

## 1060-1063 General Overview: Miscellaneous Issues

### 1060. EXTENSION OF THE TIME FOR OFFICIAL ACTS

The time fixed for any act by the tax collector or auditor may be extended not more than 30 days by the State Controller. In the case of public calamity, this can be extended up to 40 days ([§155.3](#)). Requests for extension should be addressed to the State Controller's Office, Local Government Programs and Services Division, Bureau of Tax Administration and Government Compensation, ATTN: Property Tax Standards Unit, 3301 C Street Suite 740, Sacramento, CA 95816-3398.

Provisions of [§155.3](#) do not apply to the correction of an act performed erroneously. Such provisions are outlined in [§4831-§4842](#).

### 1061. FACSIMILE SIGNATURE

Documents that require the signature of the tax collector under any provisions in Division 1 of the Revenue & Taxation Code may be executed with a facsimile signature in lieu of the tax collector's signature. A facsimile signature has the same legal effect as a personal signature ([§168](#), manual section [8414](#)).

The State Controller's Office sample form, *Facsimile Signature of Tax Collector Permitted* ([SCO 1-07](#)), is an example of the format accepted by the California Secretary of State when filing for a facsimile signature.

### 1062. SECURITY DEPOSITS ON SUBDIVISION AND PARCEL MAPS

The clerk of the board of supervisors must certify that all certificates and deposits required under the Subdivision Map Act and by local ordinance have been made prior to the recordation of any subdivision map or parcel map with the county recorder ([Gov. Code §66464](#)).

The subdivider must have a certificate from the tax collector stating that all current and delinquent taxes have been paid ([Gov. Code §66492](#)). In addition, the subdivider must file a certificate with the clerk of the board of supervisors estimating the amount of tax that is a lien not yet due and payable and must deposit money,

securities, or a bond for same ([Gov. Code §66493\(a\)\(1\)\(c\)](#)). The deposit or bond filed to secure payment of the taxes should include amounts for the regular assessment roll and any taxes that are likely to appear on the supplemental assessment roll ([Gov. Code §66493\(g\)](#)).

A county, by ordinance and at the request of the assessee, may require the tax collector to draw upon a cash deposit to pay taxes and/or special assessments when due and payable ([Gov. Code §66493\(c\)](#)).

### 1063. PAYMENT OF TAXES PRIOR TO LOT-LINE ADJUSTMENT

A lot-line adjustment is a shift in parcel boundaries that results in one or more existing and adjacent parcels changing size or shape. A lot-line adjustment may not create a greater number of parcels than originally existed, and it must be approved by the local agency or advisory agency.

A local or advisory agency shall limit its review and approval to a determination of whether or not the parcels resulting from the lot-line adjustment will conform to the local general plan, any applicable specific plan, any applicable coastal plan, and local zoning and building ordinances ([Gov. Code §66412\(d\)](#)).

An advisory or local agency shall not impose conditions or exactions on its approval of a lot-line adjustment to require the prepayment of real property taxes prior to the approval of the lot-line adjustment, or to facilitate the relocation of existing utilities, infrastructure, or easements except to conform to the local general plan, any applicable specific plan, any applicable coastal plan, and local zoning and building ordinances ([Gov. Code §66412\(d\)](#)).

No tentative map, parcel map, or final map shall be required as a condition to the approval of a lot-line adjustment. The lot-line adjustment shall be reflected in a deed, which shall be recorded. No record of survey shall be required for a lot-line adjustment unless required by [Business and Professions Code section 8762](#) ([Gov. Code §66412\(d\)](#)).

A county may, by ordinance and after consultation with the tax collector, waive the requirement for collateral to secure payment of property taxes and/or special assessments for a final parcel map of four or fewer parcels or for a lot-line adjustment ([Gov. Code §66493\(d\)](#)).

## 1070-1071 General Overview: Special District Collections

### 1070. GENERAL INFORMATION

Under various provisions of law, assessments levied by special districts (levee, irrigation, water, reclamation, etc.) are entered on the county tax rolls. Such assessments entered on the roll are collected and enforced in the same manner as all other taxes entered on the roll ([§136](#)).

### 1071. PROPERTY ASSESSED CLEAN ENERGY (PACE) FINANCING

The Improvement Act of 1911, as amended today, allows cities and counties to form special districts to finance improvements using voluntary contractual assessments ([Sts. Hwy. Code §5898.12](#)). These assessments provide for the repayment of funds used for energy efficiency and water conservation improvements to real property ([Sts. Hwy. Code §5898.12\(b\)\(c\)](#)). PACE programs were created by municipalities and counties in California as a way for homeowners and small business owners to finance these voluntary energy and water

efficiency and clean energy improvements through voluntary contractual assessments ([Pub. Res. Code §26050\(a\)\(1\)](#)).

Property owners pay a portion of the assessment annually as part of their property tax payments. When property is transferred, sold, or foreclosed upon, any amount that is delinquent is due. The remainder of the assessment remains as a lien on the property.

Financing under PACE programs is done by the issuance of bonds by a public agency, such as the county, or through a loan from the public agency's funds. This is sometimes accomplished by the use of third-party program administrators to issue the bonds and provide funds to property owners ([§163](#), [BOE Letter to Assessors 2017/016](#)))

## 1100-1101 Billing Procedures and Requirements: General Information

### 1100. DELIVERY OF ASSESSMENT ROLL

The auditor is required to deliver the extended secured roll, with an affidavit attached, to the tax collector on or before the fourth Monday of September with an affixed affidavit subscribed by him, pursuant to [§2601\(a\)](#).

#### EXCEPTIONS:

- If the roll is a machine-prepared roll and the tax bills are, with the consent of the tax collector and the approval of the board of supervisors, also machine-prepared by the auditor, the auditor must deliver the extended tax roll on or before October 16 with an affixed affidavit subscribed by him, pursuant to [§2601\(b\)](#).
- An extension of 30 days may be granted to county tax collectors and auditors by the State Controller. In the case of an emergency, this can be extended up to 40 days ([§155.3](#)).

### 1101. ASSESSEE'S RESPONSIBILITY

Failure to receive a tax bill does not relieve the fee owner, or assessee, from the liability to pay taxes owed ([§2610.5](#)).

Neither the failure of the assessee to receive the information nor the failure of the assessor to so inform the assessee shall in any way affect the validity of any assessment or the validity of any taxes levied ([§619\(e\)](#)).

"... the owner must be charged with knowledge of the property which he owns, that it is his duty to ... see that he pays the taxes thereon ..." ([Webster v. Somer, 159 Cal. 459](#)).

## 1110-1112 Billing Procedures and Requirements: Tax Bill – Delivery

### 1110. GENERAL REQUIREMENT

On or before November 1 of each year, the county tax collector must mail or electronically deliver a tax bill (or a copy of one) for each property on the secured roll if taxes are due ([§2610.5](#)).

Land once described on the roll need not be described a second time, but any person claiming and desiring to be assessed for it may have his or her name inserted with that of the original assessee [§610\(a\)](#).

A person is “claiming” property for purposes of being assessed only if he or she provides the assessor with one of the following supporting documents:

- A certified copy of a deed, judgment, or other instrument that creates or legally verifies that person’s ownership interest in the property;
- A certified copy of a document creating that person’s security interest in the property; or
- The person’s declaration, under penalty of perjury, that he or she currently has possession of the property and intends to be assessed for the property in order to perfect a claim in adverse possession ([§610\(b\)](#)).

The tax collector is required to send a separate tax bill to the initial seller or the purchaser of an individual condominium unit if either party requests it ([§2188.6](#), manual section [1141](#)). The county tax collector is not required to send a separate tax bill where adequate security has been posted for the payment of property taxes in accordance with [Government Code section 66493](#).

### 1111. TAX BILL TO PERSON OTHER THAN ASSESSEE

Any person may be authorized to pay a property tax bill on behalf of the assessee. When mailing a tax bill to an authorized person other than the assessee, the tax collector must send an information copy of the tax bill to the assessee. The copy shall clearly state that the copy is not a bill and that the original bill has been sent to another person for payment ([§2610.6](#)).

### 1112. FAILURE TO MAIL TAX BILL

Failure to receive a tax bill does not relieve the owner from liability for taxes. However, the penalty imposed for delinquent taxes shall be canceled by the auditor or tax collector if the assessee demonstrates that delinquency is due to the tax collector’s failure to mail the tax bill to the address provided on the assessor’s roll or to electronically transmit the bill to the address provided and authorized by the assessee ([§2610.5](#), [§2617-§2618](#), [§2621](#), [§2704-§2705](#), [§2922](#), [§4985-§4985.2](#)).

The county has the option of canceling penalties for individuals who acquire secured property after the lien date ([§2610.5](#)).

## 1120-1128 Billing Procedures and Requirements: Tax Bill – Requirements

### 1120. INFORMATION ON THE TAX BILL

The following information shall be included in each county tax bill whether mailed, or electronically transmitted, or in a separate statement accompanying the tax bill ([§2611.6\(a-h\)](#)):

- The full value of locally assessed property, including assessments made for irrigation district purposes in accordance with [Water Code section 26625.1](#);
- The tax rate required by [Article XIII A](#) of the California State Constitution (1% of the full cash value);
- The rate or dollar amount of taxes levied in excess of the 1% limitation to pay for voter-approved indebtedness incurred before July 1, 1978, or bonded indebtedness for the acquisition or improvement of real property approved by two-thirds of the voters on or after June 4, 1986;
- The amount of any special taxes and special assessments levied;

- The amount of any tax rate reduction pursuant to [§96.8](#), with the notation, “Tax reduction by (name of jurisdiction).” The jurisdiction must be a local agency, school district, community college district, or county superintendent of schools ([§95\(b\)](#));
- The amount of any exemptions (exemptions reimbursable by the State are shown separately);
- The total taxes due on the property covered by the bill;
- Instructions on tendering payment, including the name and mailing address of the tax collector;
- A notice for the Property Tax Postponement program (the text of the statement is prepared by the Franchise Tax Board) ([§2615.6](#));
- Any descriptive information required pursuant to [Government Code section 53340.3](#);
- A notice that, if taxes are unpaid, delinquency penalties, costs, redemption penalties, and a redemption fee will be incurred ([§2611](#), manual section [1125](#));
- Information specifying all of the following ([§2611.6\(1-4\)](#)):
  - If the assessee disagrees with the assessed value as shown on the tax bill, the assessee has the right to an informal assessment review by contacting the assessor’s office;
  - If the assessee and the assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, the assessee has the right to file an application for reduction in assessment for the following year with the county board of equalization or the assessment appeals board, as applicable, and the time during which the application will be accepted;
  - The address of the clerk of the county board of equalization, or the assessment appeals board, as applicable, where forms for an application for reduction may be obtained; and
  - If an informal or formal assessment review is requested, relief from penalties shall apply only to the difference between the county assessor’s final determination of value and the value on the assessment roll for the fiscal year covered.
- The billing of any special-purpose parcel tax as required by paragraph 2 of subdivision (b) of [Government Code section 53087.4](#).

**NOTE:** Not more than five assessment appeals boards may be created within any county. Assessment appeals boards shall be designated by number in the ordinance providing for his or her creation ([§1621](#)).

The State Controller’s Office sample form, *Tax Bill Checklist for Both Secured and Unsecured Taxes* ([SCO 2-01](#)), is a resource for designing new tax bills.

## 1121. DUE DATES

The due dates for tax bills established by statute are November 1 ([§2605](#), [2701](#)) and February 1 ([§2606](#), [§2702](#)). No other dates may be substituted.

## 1122. DELINQUENCY TIMES AND DATES

The delinquency times and dates established by statute are 5 p.m. or the close of business, whichever is later, on December 10, for the first installment ([§2617](#), [§2704](#)) and 5 p.m. or the close of business, whichever is later, on April 10, for the second installment ([§2618](#), [§2705](#)). As the penalties mentioned in manual section [1136](#) attach by operation of law, no other dates are authorized. For electronic payments, payment is accepted until midnight on April 10 and December 10.

### 1123. WEEKENDS AND HOLIDAYS

The following statement should appear in conjunction with the delinquency dates and time: "If December 10 or April 10 falls on Saturday, Sunday or a legal holiday, a delinquency penalty will not be charged if payment in full is received by 5 p.m. or the close of business, whichever is later, on the next business day." If the board of supervisors, by adoption of an ordinance or resolution, closes the county offices for business prior to the time of delinquency on the "next business day" or for that whole day, that day shall be considered a legal holiday ([§2619](#), [§2705.5](#)).

### 1124. TAX DEFAULTED PROPERTY

On the tax bill for tax defaulted property shall appear in writing the fact that it has been defaulted for delinquent taxes. As an alternative, the bill may contain language such as "prior-year taxes are in default," "prior-year taxes delinquent," "unpaid prior year taxes jeopardize property," or any other language indicating that the property is in jeopardy due to delinquent taxes from a prior year ([§2612](#)).

### 1125. REDEMPTION NOTICE

A notice must appear on the tax bill specifying that if taxes are unpaid, the assessee must pay ([§2611](#)):

- Delinquency penalties
- Costs
- Redemption penalties
- Redemption fee

Percentages or amounts are not required to be printed on the tax bill.

### 1126. WATER STANDBY CHARGES

County water standby charges, including penalties, must be shown separately from all other taxes when added to the county tax bill for collection ([Gov. Codes §25215.5](#), [§25215.6](#)).

District water service standby charges, availability charges, and any applicable penalties must be shown separately from all other taxes when added to the county tax bill for collection, if practicable ([Wat. Code §55501.5](#)).

### 1127. HOMEOWNERS' EXEMPTION INELIGIBILITY NOTICE

When the county sends a tax bill to an assessee who already received a homeowners' exemption the previous year, the tax bill shall include a notice concerning circumstances under which he or she becomes ineligible for the homeowners' exemption.

It is the assessee's duty to inform the assessor when he or she is no longer eligible for the exemption. The penalties applicable if the exemption continues must be included in the ineligibility notice. Failure to receive the notice shall not excuse the taxpayer of the duty to inform the assessor of his or her ineligibility for the exemption ([§2615.5](#)).

## 1128. MISCELLANEOUS

Each tax bill should be identified by parcel number, assessment number, bill number, account number, or a combination of such numbers. All tax statements must include the county name and the mailing address for the tax payment ([§2611.6\(h\)](#)).

## 1130-1137 Billing and Procedure Requirements: Tax Bill – Recommended Format

### 1130. GENERAL INFORMATION

The secured tax bill format is suggested to show the breakdown of information important to assessed values, exemptions and taxes.

### 1131. YEAR

Print the lien year (e.g., “2016”) or the fiscal year (e.g., “2016-17”) in bold numerals on the face of the bill, as well as on all stubs or segments that are returned to the tax collector with payment.

It is recommended that the bill contain the following statement: “For fiscal year beginning July 1, 20\_\_\_\_, and ending June 30, 20\_\_\_\_.”

### 1132. DESCRIPTION OF PROPERTY

Whatever portion of the tax bill is to serve as the assessee’s receipt, it should contain a description of the property. Such description should duplicate that which appears on the assessment roll.

### 1133. NAME AND ADDRESS

The assessee’s name and address, if known, should be prominently displayed on the tax bill. Property assessed to “unknown owners” or to other known descendants should also be billed. Use the most feasible mailing address. Mailing such bills may disclose unknown assessees to the county.

### 1134. VALUES

The tax bill must separately show values for:

- Land
- Improvements
- Personal property
- Total taxable value
- Exemptions

**NOTE:** Exemption values are shown on the tax bill pursuant to the assessor’s procedures. If more than one exemption is involved, the assessor may combine the exemption amounts and identify the component parts by a coded index.

**EXCEPTION:** The assessed value of the homeowners' property tax-exemption may not be combined with any other exemption value. Each exemption value must be shown separately ([§218](#), manual section [1127](#)).

### 1135. TAX-RATE AREA NUMBER

The tax-rate area number should appear on the face of the bill.

### 1136. PENALTIES AND COSTS

The delinquent penalty of 10% that attaches to both the first and second installments must be shown on each installment of the tax bill or on a separate statement that accompanies the bill ([§2617-§2618](#), [§2704-§2705](#)).

The \$10 charge that attaches upon delinquency of the second installment must also be shown on the tax bill or on a separate statement that accompanies the tax bill ([§2621](#), [§2706](#)).

### 1137. SHOW TAX REDUCTION ON BILL

Under provisions of [Article XIII A](#) in the California State Constitution, any jurisdiction may request that the amount of taxes computed for it be reduced. The county auditor shall then compute the effective tax rate reduction for all properties within the affected jurisdictions. The adjusted tax amounts must be shown on the secured tax bill and on the following year's unsecured tax bills with a notation reading, "Tax reduction by (name of jurisdiction)" ([§96.8](#)).

## 1140-1145 Billing Procedures and Requirements: Tax Bill – Other Types of Billing

### 1140. SEPARATE TAX BILLS

When tax defaulted property and property that is not tax defaulted have been combined into one assessment, the tax collector must issue separate tax bills for each portion. When requested by the tax collector, the assessor must within ten days furnish separate valuations ([§2612.5](#)).

The auditor enters the separate valuations and descriptions on the roll, computes the taxes and penalties, and notifies the tax collector ([§2612.6](#)).

**NOTE:** The assessor cannot combine separately assessed parcels into a single assessment when any of the parcels have been declared tax defaulted. However, the assessor may combine such parcels into a single assessment if subdivided land is reverted to acreage in accordance with the provisions of the Subdivision Map Act and local ordinances ([§455](#)).

### 1141. SEPARATE TAX BILLS FOR CONDOMINIUMS

Whenever real property has been divided into condominiums, as defined in [Civil Code section 783](#), the initial seller or purchaser of an individual unit may request the county assessor to separately assess such unit and to send a separate tax bill to such purchaser for the current fiscal year. The request can be made at any time during the fiscal year ([§2188.6](#), manual section [1110](#)). However, condominium units may not be separately

assessed and billed if adequate security for the payment of the taxes has not been posted with the county ([Gov. Code §66493](#)).

#### 1142. SEPARATE TAX BILLS FOR TIME-SHARE ESTATES

A “time-share estate” is defined as, “The right to occupy a time-share property, coupled with a freehold estate or an estate for years with a future interest in a timeshare property or a specific portion thereof” ([Bus. & Prof. §11212\(x\)\(1\)](#)).

Whenever real property has been divided into time-share estates, a written request may be made to the assessor for a separate assessment of each interest. When all of the conditions set forth in [§2188.8\(c\)](#) have been met, the assessor must separately assess and enroll each interest. A tax bill can then be issued to the owner of each time-share estate ([§2188.8\(a\)](#)).

The county may charge a fee for processing an application for separate assessment, initial and ongoing costs of the assessment, and billing of the interests. The fee is to be divided proportionally and collected on the tax bill for each of the time-share estates ([§2188.8](#), manual section [6104](#)). This fee is not to exceed the actual cost of the separate assessment, billing, and mailing. When collected, this fee is to be deposited in the county’s general fund.

Whenever a time-share is a leasehold interest in real property, a written request for a separate assessment of each interest may be made to the assessor. When all of the conditions of [§2188.9](#) have been met, the assessor separately assesses each time-share interest. However, the tax on the total assessment of the time-share project constitutes a lien on the entire project. The tax collector sends a single tax bill to the time-share project organization or homeowner’s association, with an itemized breakdown detailing the taxes applicable to each separately assessed interest ([§2188.9](#), manual section [6104](#)).

#### 1143. SEWER CHARGES

Sanitation and sewerage systems charges, defined as fees, tolls, rates, rentals, or other charges for services and facilities furnished by such systems, may, if the agency by ordinance so provides, be entered on the county assessment roll and collected along with the general county taxes ([Health & Saf. Code §5470\(f\)](#), [§5473](#)).

The tax collector may, at his or her discretion, issue separate tax bills for such charges and separate receipts for his or her collection. The county shall be compensated for the services rendered ([Health & Saf. Code §5473.9](#)).

#### 1144. ADJUSTED OR “LATE” TAX BILLS

When an adjusted or “late” tax bill is issued due to an escape assessment, roll correction, cancellation of taxes, etc., the assessee has 30 days to pay without penalty ([§2610.5](#), manual section [1304](#)).

#### 1145. CONSOLIDATED TAX STATEMENT

Adoption of a consolidated tax statement is at the discretion of the tax collector, and he or she must transmit a written memorandum to the board of supervisors and record the statement with the county recorder.

A tax collector who has elected to provide consolidated tax statements shall, upon written request by the assessee, issue a consolidated tax statement for all of the assessee's properties entered on the secured roll.

The person making the request must be the assessee, must provide a written request by September 1, and must provide the parcel numbers. Only one named assessee may request and receive a consolidated tax statement. A timely request is valid for those taxes levied for the first five fiscal years following the making of the request. The tax collector must print a notice on the back of each tax bill notifying each assessee of his or her right to request a consolidated tax statement. Included in the notice must be the fees, requirements, conditions, and limitations. The tax collector may charge a fee to provide a consolidated statement, not to exceed the amount to recover the costs incurred ([§2611.7](#)).

## 1200-1208 Payment Processing: Administrative Requirements

### 1200. TAX ADMINISTRATION AND COLLECTION

For the purposes of tax administration and collection, the assessor shall allow the tax collector access to all records in his or her office ([§408\(c\)](#)).

### 1201. PUBLICATION OF NOTICE

The tax collector is required by law to publish a notice on or before the day taxes are payable. For publication requirements, see manual section [9100](#) ([§2609](#)).

### 1202. COLLECTION IN EQUAL INSTALLMENTS

The law provides that all taxes on personal property on the secured roll, and half the taxes on real property, are due and payable November 1, with the other half of real property taxes due and payable February 1 ([§2605-§2606](#)).

The division of property taxes into two equal installments is also applicable to all assessments, fees, charges, or installments of special assessments that are a lien against the real property ([§2700.1](#)).

The entire tax on real property may be paid when the first installment is due. The first installment may be paid at any time prior to the time the properties are declared to be tax defaulted, even though the second installment has become delinquent. However, the second installment may be paid separately only if the first installment has been paid ([§2607](#), [§2703](#)).

### 1203. DUE DATES

The first installment of taxes is due and payable November 1. The second installment is due and payable February 1 ([§2605-§2606](#), [§2701-§2702](#)).

The tax collector has the authority to fix a date preceding the due date when payments may be made ([§2608](#)).

#### 1204. AMOUNT DUE

When ordered by the board of supervisors, provided the resolution is adopted within the time limits specified in [§2700](#), the auditor is required to divide all real and personal property taxes due on the secured roll into two equal installments. If the amount is not evenly divisible by two, then the odd cent is payable with the first installment unless the roll shows the odd cent as part of the second installment ([§2701-§2702](#)).

By resolution, the board of supervisors may order the auditor to drop the odd cent ([§2152.5](#)).

#### 1205. PAYMENTS

The tax collector shall accept payment of current taxes even though prior-year delinquencies on the real property may also exist ([§2607](#), [§2703](#)).

#### 1206. METHOD OF PAYMENT

“Negotiable paper” is defined as checks, drafts, and money orders ([§2504](#)).

The tax collector may accept negotiable paper in payment of any tax, assessment, or redemption ([§2505](#)). This includes personal checks ([Attorney General Letter 3-6-46](#)). Checks written on foreign banks that charge a premium for clearing and converting funds to dollars should be accepted only if the extra charge is separately paid by the assessee. To minimize extra handling in converting money, include a note with tax bills going to foreign addresses that payment must be made in U.S. funds or that an amount representing conversion charges must be included.

**NOTE:** The tax collector has the right to refuse to accept payment in coins ([§2502](#)).

#### 1207. PLACE OF PAYMENT

The tax collector is the public official responsible for collecting all property taxes ([§2602](#)). All taxes are payable on or before the due date, at the tax collector’s office, or, if so ordered by the board of supervisors, at any branch office or temporary collection site within the county or outside the county ([§2613](#)).

#### 1208. THE COUNTY RECIPROCAL TAX ACCOUNTING (CORTAC)

The CORTAC process was established to allow lenders, loan servicing agents, or other entities (lenders) to make bulk payments for real property taxes either through a wire transfer or other mechanism, on behalf of the real property owners who are assessed by counties. The lenders agree to submit payment files, in a specific format, to the counties to facilitate bulk posting.

Under the CORTAC process:

- Lenders must first send the counties an electronic file identifying the real property parcels for which it will be submitting payment. These files must be received by a specific date, usually in August;
- The county will “flag” these parcels as having an impound or escrow account prior to issuing tax bills and place a notation on the tax bill that a lender has requested the tax information;
- The lender then requests a file containing all the amounts due for each installment, usually three times a year (first installment, second installment, and at the end of the fiscal year); and

- The Lender submits an electronic file when submitting payments that a counties can use to post the payments.

The CORTAC process allows counties to post bulk payments, sometimes containing thousands of payments, easily and without the requirement of processing checks.

## 1210-1215 Payment Processing: Electronic Fund Transfer Payment

### 1210. COLLECTIONS BY ELECTRONIC FUND TRANSFER

“Electronic Fund Transfer” (EFT) means any transfer of funds other than a transaction originated by check, draft, or similar paper instrument, that is initiated through an electronic terminal, telephonic instrument, or computer/magnetic tape so as to order, instruct, or authorize a financial institution to credit or debit an account ([§2503.1](#)).

At the discretion of the tax collector, EFT payments may be accepted in payment of any tax, assessment, tax sale, or for redemption of property. The tax collector may, at his or her discretion, require any assessee, or any paying agent of an assessee, who has made an aggregate payment of \$50,000 or more on the two most recent regular installments on the secured roll to make subsequent payments by EFT. Any assessee or paying agent making an EFT payment shall provide any supporting documentation and electronic information requested by the tax collector. Such a payment shall be made to the bank account designated by the tax collector ([§2503.2\(a-c\)](#)).

Any costs incurred by the tax collector as a result of acceptance of an EFT payment shall be considered administrative costs of tax collection. If an EFT fails for any reason, the tax collector may charge the person who attempted the EFT a fee not to exceed the costs of:

- Processing the transfer;
- Providing a notice of non-acceptance to that person; and
- Making the required cancellations on the tax roll ([§2503.2\(d\)\(g\)](#)).

The amount of the fee shall be set by the governing body of the relevant city, county, or city and county, and it may be added to the tax bill and collected in the same manner as costs recovered according to [§2621](#).

### 1211. ADVANTAGES OF ELECTRONIC FUND TRANSFER (EFT)

The primary advantage of EFT is that it eliminates the time required for a paper check to be mailed, received, and cleared. An EFT is finalized on a specified date (i.e. the statutory delinquent dates, December 10 and April 10), and the funds can be made available to the county on the day a transaction is initiated or the day after, depending on the method of payment. EFT is less labor intensive, making it less expensive than a paper check for both the assessee and the county. This may improve the investment earnings of the county. In addition, EFT transactions should be less prone to error because the data involved need not be entered multiple times by multiple entities such as the banking system or the tax agency.

## 1212. AUTOMATED CLEARING HOUSE TRANSACTIONS

The Automated Clearing House (ACH) system is an electronic network of financial institutions that helps individuals and organizations move money from one bank to another. Federal Reserve Banks and private processors operate the ACH network, and electronic transactions can be accomplished nationwide.

With a credit transaction, the assessee initiates the transaction with his or her financial institution, which is also called the originating depository financial institution (ODFI) in ACH language. The assessee specifies the amount of the payment, the bank and account number of the county being paid, and the date the transaction is to be finalized. The assessee includes such information as the type of tax being paid, the assessee identification number, and the tax period covered. The ODFI combines this transaction or batch of transactions with those from other customers and transmits the entire “file” of transactions to its ACH operator. The ODFI charges the assessee’s account for the transaction at an agreed upon time.

The ACH operator sorts all transactions it receives and sends the tax payment transaction to the ACH operator of the county’s member bank. The ACH operator also informs the Federal Reserve System of the transactions it processes so the reserve account of the ODFI may be debited for the amount of any payments made and the reserve accounts of the receiving banks may be credited for the payments.

The ACH operator prepares information for the county’s financial institution, also called the Receiving Depository Financial Institution (RDFI), on each payment involving that bank and its customers and provides it to the RDFI electronically, on tape, or on paper.

The RDFI credits the county’s bank account for the amount of the transaction and presents the county with the other information (e.g., tax type, taxpayer ID number, etc.) accompanying the payment. This information may be supplied electronically, on paper, or on tape; it is used to update the assessee accounting and other systems.

An ACH debit transaction follows much of the same course as a credit transaction, but instead the assessee notifies the county and not the ODFI. The county then initiates the transaction through the ACH network with its financial institution.

Both ACH credit and debit transactions require a minimum of 24 hours or one day for processing. Unless there is a problem with a transaction, the assessee’s account will be debited and the county’s account will be credited on the specified date.

## 1213. FEDWIRE TRANSACTIONS

Another method of making electronic payments is through the Fedwire system. In a Fedwire transaction, the information regarding the transaction is communicated directly through the electronic communications network linking all Federal Reserve district banks and his or her 25 affiliated branches.

In a typical Fedwire transaction, an assessee notifies his or her financial institution to transfer a specified amount to the county for a particular tax payment. The assessee’s bank then contacts the appropriate Federal Reserve Bank (via telephone or computer communication) and instructs the “Fed” to transfer the requisite amount to the county’s financial institution. The Fed then communicates with the county’s bank (via telephone or computer) regarding the transfer. The Fed also debits the reserve account of the originating institution and credits the reserve account of the receiving institution to accomplish the actual transfer of funds. These institutions debit and credit his or her customer accounts accordingly. The receiving financial institution notifies the county of receipt of the payment. Fedwire transactions can be initiated and settled on the same day.

Acceptance of Fedwire payments is at the discretion of the tax collector ([§2503.2](#)).

#### 1214. SWIFT TRANSACTIONS

SWIFT is used by banks to securely transfer money globally. This form of EFT is beneficial for assesseees who are out of the country but need to make a property tax payment. SWIFT global payments innovation (GPI) increases speed, transparency, and cross-border payment tracking. Over 110 banks from all over the world use SWIFT GPI, including the United States.

SWIFT GPI allows banks to:

- Immediately stop payments, no matter where it is in the correspondent banking chain;
- Transfer rich payment data along with the payment, including additional line item details necessary for compliance checks; and
- Use an international payment assistant to further increase the process payments.

#### 1215. NOTICE TO ASSESSEES

The tax collector is not required to send specific notice to qualifying assesseees requiring them to make subsequent tax payments by EFT, but the tax collector should notify the assessee of future requirements. The tax collector may choose whatever method is acceptable to the county ([§2503.2](#)).

There are several notification options, such as enclosing a notice with the tax bill, sending a notice by separate mailing (can be regular mail), or adding the notification statement to the tax bill. If a second notice is necessary, it should be mailed using registered or certified mail.

State Controller's Office sample forms, *Notice to Pay Real Property Taxes by Electric Fund Transfer (EFT)* ([SCO 1-09](#)) and *Notice to Pay Real Property Taxes by Electronic Fund Transfer (EFT): Second Notice* ([SCO 1-10](#)), are guides for providing notice to assesseees.

### 1220 Payment Processing: Credit Card Payment

#### 1220. PAYMENT OF PROPERTY TAXES

The board of supervisors may authorize the acceptance of a credit card for payment of property taxes.

The use of a credit card immediately results in payment of the tax, provided that the transaction was successful. If any credit card transaction is not successful for any reason, any record of payment made is voided. The obligation to pay remains the assessee's responsibility.

The county may charge a fee for the use of a credit card and for all costs associated with a credit card draft. Any fees charged must be approved by the county board of supervisors ([Gov. Code §54986](#)). Any fees charged may be added to the tax bill and collected in the same manner as costs recovered pursuant to [§2621 \(§2511.1\)](#).

## 1230-1237 Payment Processing: Special Circumstances

### 1230. PARTIAL PAYMENT OF CURRENT TAXES

Notwithstanding any other provision of law, in the case of a deficiency in the payment of taxes, with the approval of the board of supervisors, a partial payment may be accepted from the assessee. The difference between the amount paid and the amount due should be treated as a delinquency in the same manner as any other delinquent tax ([§2636](#), [§2708](#), [§2927.6](#)).

### 1231. UNDERPAYMENTS AND INCORRECT AMOUNTS

Counties operating under [§4701-§4717](#), known as the “Teeter Plan,” must place the tax payment in a trust fund and immediately notify the assessee of the deficiency. The assessee may pay the balance due until the time the property becomes tax defaulted by operation of law. If the balance due is not paid on or before that date, the insufficient payment must be returned to the assessee and will become tax defaulted. The tax collector may accept payments that are within \$10 of the total due as payment in full ([§4717](#)).

Counties that do not operate under the “Teeter Plan” and do not accept partial payments of taxes pursuant to [§2607](#) or [§2703](#), whichever is applicable, should return the partial payment to the sender. A notification of the underpaid amount, a statement of the current amount due, and the reason for return of the remittance should accompany the returned partial payment. A copy of the notification should be retained.

See manual section [1522](#) for notification of shortage in payment of amount due; see also [Attorney General Opinion 6-16-72](#) ([§4985.2](#)).

### 1232. DISCOUNTING THE AMOUNT OF THE SECOND INSTALLMENT

Upon authorization by the board of supervisors, the tax collector may accept a discounted amount for payment of the second installment if the payment is made on or before the date the first installment is due. The rate of the discount is to be established annually by the board of supervisors ([§2607.1](#)).

Exercising this option requires an establishment of a date for payment on or prior to the statutory due date of November 1 and publication of an appropriate notice ([§2608-§2610](#)).

### 1233. RETURNED CHECKS

Acceptance of negotiable paper constitutes payment as of the date of acceptance only when it is duly paid ([§2506](#)). The tax collector shall cancel on his or her records any indication of payment when negotiable paper, for any reason, is not paid and shall immediately send a notice of cancellation to the person who attempted payment. The tax lien continues as though no attempt at payment had been made ([§2509-§2510](#)).

After returning any unpaid negotiable paper to the depositing county officer, the tax collector may charge the person who attempted the payment a fee, not to exceed the cost of making required notifications to that person, processing the returned unpaid negotiable paper, and making the required cancellations on the tax roll ([Gov. Code §6157\(b\)](#)). The fee may be added to the tax bill and collected in the same manner as costs recovered under [§2621](#) ([§2509.1](#)).

The fee amount is set by the board of supervisors and is subject to the fee-review procedures required by [Government Code section 54986](#).

If a check is returned and the person or entity who made the check refuses to honor the same check within 30 days following a written demand, the person or entity shall be liable to the county for (in addition to the amount owed) damages of three times the amount of the check, but in no case less than \$100 nor more than \$1,500. The written demand must be sent by registered or certified mail to the payer. If the payer has not satisfied the amount owed within 30 days of the mailed notice, an action may be brought in small claims court or in any other appropriate court ([Civ. Code §1719](#), manual section [8156](#)).

#### 1234. REMITTANCES BY MAIL

If a remittance is received through the United States mail, in a sealed envelope, properly addressed with the required postage prepaid, it shall be deemed to have been received by the tax collector to whom it was addressed on the date shown by the post office cancellation mark and within the time of delinquency specified by law for that date. If satisfactory proof is submitted that mailing occurred on an earlier date, the remittance should be accepted as received in a timely manner. By law, remittances received more than 30 days after the date and time set for payment need not be accepted ([§2512\(a\)](#)).

This section shall not, for purposes of applying of [§3707\(a\)](#), apply to a remittance sent by mail for the redemption of tax defaulted property ([§2512\(c\)](#)).

##### 1234.1 REMITTANCES BY AN INDEPENDENT DELIVERY SERVICE

If a remittance is deposited for shipment with an independent delivery service, which is either designated as an independent delivery service by the Internal Revenue Service or approved by the tax collector, prior to a specified date and hour, and if it is received before 5 p.m. on the next business day after the effective delinquent date, it is deemed to be received on the date shown on the packing slip or air bill attached to the outside of the package ([§2512\(a\)](#)).

##### 1234.2 REMITTANCE BY EFT

If a remittance to cover a payment, required by law to be made to a county prior to a specified date and hour, is made by an electronic payment option, the remittance shall be deemed received on the date the transaction was completed by the assessee, if the remittance was made on the county's authorized internet website or via the county's authorized telephone number. Proof of completion of the transaction in the form of a confirmation number or other convincing evidence shall be presented by the assessee to the satisfaction of the tax collector. This subdivision does not apply to payments by electronic fund transfer as provided in [§2503.1-§2503.2](#) ([§2512\(b\)](#)).

This section does not apply to payments made for the redemption of tax defaulted property ([§2512\(c\)](#)).

#### 1235. PAYMENTS UNDER PROTEST

In accordance with [§619](#) and [§621](#), the law permits an assessee to make payment under protest and to petition for an assessment reduction when the assessor fails to send a notice to either:

- An assessee whose property was not on the prior-year's secured roll; or

- An assessee of real property on the local secured roll whose property's full value has been increased by more than the Consumer Price Index adjustment permitted by the [California State Constitution, Article XIII A, section 2](#) (also see [§51](#)).

A protest must be filed with the tax collector when the first installment of taxes is paid. It must be accompanied by a petition for assessment reduction on the form prescribed by the county board of supervisors. See State Controller's Office sample form, *Payment of Taxes Under Protest and Petition for Reduction of Assessment (SCO 1-01)*.

The tax collector forwards the form to the clerk of the board of supervisors with the notation that taxes were paid under protest. The auditor may impound the taxes until the final disposition of the claim or action if it can be reasonably anticipated that the tax may be refunded in whole or in part ([§620](#), [Gov. Code §26906.1](#)).

### 1236. DUPLICATE PAYMENTS

Within 90 days after payment, the tax collector may refund any excess resulting when tax payments are transferred from an unintended application, made either before or after delinquency ([§4916](#)).

Duplicate payments may be refunded by either the tax collector or the auditor within four years after payment ([§5096](#), [§5097.2](#), manual sections [1601-1602](#)).

If two or more people pay taxes on the same property, accept both payments and issue receipts. Note the duplicate payment on the roll. With the consent of the auditor, deposit the amount received in a special trust fund as a duplicate payment on a certain parcel.

Contesting owners may litigate over ownership, or, alternatively, the owner of record may instruct the tax collector, by written request, to refund a replicated payment on a current assessment to the party who is not an owner of record, if the tendering party is known to the owner of record at the time of the request ([§610](#), [§2781.5\(a\)](#), [Attorney General Letters 12-4-47, 10-29-52](#))

Before the owner of record submits the request, both of the following requirements must be satisfied:

- The request must be certified by the owner as true, correct, and complete to the best of his or her knowledge; and
- The request must be accompanied by a certified copy of a deed, judgment, or other instrument legally verifying ownership of the property ([§2781.5\(b\)](#)).

The tax collector is not required to determine ownership of the property. This section does not apply to any payment on a current assessment that is delinquent ([§2781.5\(c\)\(d\)](#)).

### 1237. RETURN OF DUPLICATE PAYMENT

A duplicate payment is a payment submitted by, or on behalf of, an assessee that is intended to pay a specific tax or tax installment that has already been paid. This applies whether or not the prior payment and the replicated payment are in the same amount ([§2780.5](#)).

The law requires a county to return replicated payments to the tendering party within 60 days of the date the payment becomes final. Payment is "final" when the original payment is not subject to chargeback, dishonor, or reversal ([§2781](#)).

Replicated payments returned after 60 days must include interest calculated at the greater of 3% per annum or the county pool apportionment rate, if that interest is ten dollars or more ([§5151](#)). Replicated payments often occur because a tax has been paid by both the owner and an impound account, or by an escrow company unable to verify payment based on county records. These conditions often occur when a transfer of ownership is pending ([§2780-§2782](#)).

Counties that manually process payments usually can verify duplicates and return one of the two payments within a few days or weeks. Counties that use check processing machines ordinarily must refund replicated amounts.

If the payer returns the wrong payment stub or does not indicate the intended application for the payment, the tax collector may exercise reasonable judgment in applying the payment ([§2783](#)).

**NOTE:** The payment submitted must be clearly indicated as applicable only to a specific tax or tax installment. Usually such payment is accompanied by a letter or installment stub indicating the payer's intent to pay a particular tax or installment. In a case where no intent is expressed and an installment or a tax on another property owned by that person has not been paid, the tax collector may apply payment to the remaining installment or other tax without incurring interest penalties if subsequent data indicate that payment should not have been so applied ([§2635.5](#)).

## 1240-1246 Payment Processing: Collection on Part of an Assessment

### 1240. INTENT OF THE LAW

It is policy of the State to permit the payment of taxes on any parcel of real property separately valued from the whole assessment on the current roll if its description is executed on any recorded deed, purchase contract, deed of trust, mortgage, or final decree of court ([§2801](#)).

### 1241. DEFINITIONS FOR PURPOSES OF THIS SECTION

When collecting part of an assessment:

- “Improvements” are not a parcel separate from the land on which they are situated ([§2802\(a\)](#)).
- An “undivided interest” is a parcel that is separate from the whole assessment. This does not imply that the undivided interest must be separately assessed ([§2802\(b\)](#)).
- A “lien” is the charge against real property that ([§2802\(c\)](#)):
  - Is either created by the assessment of personal property, leasehold improvements, or possessory interests, or constituting a fixed amount credited by the special assessment or charge of a taxing agency or revenue district;
  - Includes special assessments or annual installments thereof, plus accrued interest and maintenance charges; and
  - Includes any and all other charges authorized by law to be levied against real property by any taxing agency or revenue district. This includes, but is not limited to, general tax or special tax levies ([Ca. Const. Art. XIII §1](#)), as well as weed abatement charges, water standby charges, availability charges, unpaid water bills, etc.

#### 1242. SEPARATE PAYMENT OF LIEN

The taxes on any parcel of real property contained in an assessment and having a separate valuation on the current roll may be paid separately from the payment of any other taxes or special assessments that constitute a separate lien against the property. Although special assessments are collected by the tax collector in the same manner and at the same time as county ad valorem taxes, the assessee has a right to apply to the tax collector remove a lien created by a special assessment by making a payment separately from the general taxes ([§2801](#), [§2802\(c\)](#), [§2811\(a\)](#), [Loew's, Inc. v. Byram \(1938\) 11 Cal. 2d 746 \[82 P.2d 1\]](#)).

#### 1243. TIMEFRAME FOR APPLICATION FOR SEGREGATION OF TAXES

Any person filing an affidavit of interest may apply to the tax collector to have any parcel separately valued on the current roll for the purpose of paying taxes. The application must be made during the current fiscal year. With the approval of the board of supervisors, a county may allow these applications between July 1 and March 31 ([§2821](#)).

#### 1244. REMOVAL OF A SPECIFIC LIEN

Taxes constituting the amount of a lien created by the assessment of personal property, leasehold improvements, possessory interests, special assessments, or other charges as defined in [§2802\(c\)](#) may be paid separately from the whole assessment ([§2811\(a\)](#)).

#### 1245. COMPUTATION OF TAXES

The taxes on personal property, leasehold improvements, possessory interests, special assessments, or other charges, as defined in [§2802\(c\)](#), must be paid in full together with, or prior to, the taxes on the separately valued parcel of real property. As these items must be paid in full, a common practice is to prepare separate tax bills for them and for the separately valued parcel of real property. This permits the payment of current taxes in installments on the separately valued parcel of real property.

The taxes on the separately valued parcel are computed by multiplying the assessed value(s) of the parcel by the appropriate tax rate(s).

If penalties or costs have been applied to the original assessment, these penalties and costs are prorated to the respective taxes computed in this section.

#### 1246. ENTRIES ON ROLL

All separately valued parcels and all other assessed values on which the taxes were paid, including any assessments or charges that constitute liens against the real property, should be indicated paid, and the amount of taxes paid should be shown on the roll. The roll must reflect the assessed values remaining unpaid and the balance of the taxes yet due and payable ([§2614](#)).

**NOTE:** When no physical document of the extended roll and abstract list is prepared, all entries required to be made on the extended roll and abstract list shall be entered into the electronic data processing records.

The data and record shall be stored so that they can be made readily available to the public ([§109.6](#)).

## 1250-1258 Payment Processing: Separate Valuation

### 1250. ELIGIBILITY REQUIREMENTS

Any person, including the seller and the purchaser, who has filed for record a duly executed deed, purchase contract, deed of trust, mortgage, or final decree of court, may apply to the tax collector to have his or her interest separately valued on the current roll for the purpose of paying taxes ([§2821](#)).

Upon authorization of the board of supervisors, the county may charge a fee for actual costs incurred for the processing of an application for a separate assessment, the initial and ongoing costs of a separate assessment, billings, and mailings. This fee may be billed separately or prior to issuing separate tax bills, or both, or collected on subsequent tax bills. Once collected, fees shall be deposited in the county's general fund ([§2821](#), [Gov. Code §54985 et seq.](#)).

### 1251. APPLICATION REQUIREMENTS

The application shall be made during the current fiscal year and before the property becomes tax defaulted. It must be in the form of either an affidavit or a certification (declaration) under penalty of perjury ([Code Civ. Proc. §2015.5](#)). Included must be a statement certifying that the duly recorded document describes the parcel of real property sought to be separately valued. The county may impose the following conditions on applications for separate valuation ([§2821](#)):

- Upon approval of the board of supervisors, require that the applicant notify the property owners;
- Upon approval of the board of supervisors, allow these applications between July 1 and March 31;
- If any lien not determined by the application of a tax rate on a valuation of property has been levied or placed on the whole assessment, the application may be accompanied by the certification of the taxing agency or revenue district authorized by law to levy or place a lien. This certification sets forth the specific amount of that portion of the lien levied or placed on the whole assessment that is to continue to be levied or placed on the parcel sought to be separately valued ([§2821](#)); and
- The board of supervisors may provide that a parcel with a lien against it and other property, pursuant to the Improvement Act of 1911 ([Sts. & Hwy. Code §5000-§6794](#)) or the Improvement Bond Act of 1915 ([Sts. & Hwy. Code §8500-§8887](#)), will not be separately valued unless a request has been made to the agency levying the bond lien for a division of land and bond. A copy of the requested division of land and bond shall accompany the request for separate property tax valuation ([§2821](#)).

Any separations of property pursuant to [§2821](#) are for valuing property for tax purposes only and are not intended to create a legal building site or to supersede requirements pursuant to zoning, building, lot split, or subdivision ordinances.

The application may include a request that the tax created by the assessment of personal property, leasehold improvements, or possessory interest on the whole assessment be:

- Allowed to remain as a lien on the parcel sought to be separately valued;
- Paid in full by the applicant; or
- Attached to the applicant's parcel so that these taxes can be paid at the same time as the taxes on the segregated parcel of real property ([§2821](#)).

The assessor must determine whether the value of the applicant's parcel is sufficient to secure a lien for payment of taxes ([§2823\(f\)](#)). If the assessor determines that the value is insufficient, the value of the personal

property, leasehold improvements, or possessory interest is prorated in the ratio that the value of the real property of the applicant's parcel bears to the real property in the original assessment ([§2826\(b\)](#)).

Once created, an individual interest parcel may be entered as a separate assessment on subsequent assessment rolls until ownership of the interest is conveyed or until the original applicant, or his or her agent, requests that the parcel be recombined ([§2821](#)).

The application may be accompanied by certification of other taxing agencies or revenue districts, setting forth the amount of his or her liens or charges to be levied on the applicant's parcel and on the parcel(s) remaining ([§2821](#)). If the lien continues beyond the current year, the certificate must set forth the amounts for each of the subsequent years.

A separate valuation cannot be made of any parcel covered by a subdivision map that has been filed for record after the lien date preceding the current fiscal year. A parcel cannot be segregated or separately valued into more than four parcels, including the parcel remaining. However, this prohibition does not apply in any county in which the board of supervisors provides for a separate valuation pursuant to an ordinance adopted by a majority vote of the board ([§2823\(b\)](#)).

See the State Controller's Office sample form, *Application for Tax Segregation* ([SCO 1-02](#)).

## 1252. APPLICATION TO ASSESSOR

The tax collector transmits the application for separate valuation to the assessor. The assessor then places separate valuations on the parcel to be segregated and the remaining parcel. The sum of values must equal the total valuation before segregation ([§2823\(f\)](#)).

## 1253. VALUATIONS TO AUDITOR

When the valuations have been determined, the assessor transmits the application to the auditor. The auditor then enters the descriptions on the roll, along with his or her computation of the taxes due thereon ([§2824](#)).

## 1254. COMPUTATION OF TAXES

If the taxes are to be paid on either the segregated portion or the remaining portion of real property only, the ad valorem taxes are computed by multiplying the assessed value of the real property by the tax rate(s) applicable for the current year ([§2825\(a\)](#)).

**FORMULA:** Land Value(s) x Rate = Current Tax

## 1255. DELINQUENT PENALTIES AND COSTS

Applicable delinquent penalties and costs are computed by first determining the ratio factor in the same manner set forth in manual section [1251](#), then multiplying the penalties and costs by that ratio factor ([§2826](#)).

## 1256. BALANCE REMAINING

The amount due on the remaining parcel equals the difference between the amount due on the whole assessment and the amount due on the parcel separately assessed ([§2827](#)).

### 1257. UNDIVIDED INTERESTS

Applications for separate valuation of undivided interests must be submitted to the assessor for determination of separate value ([§2188.11](#), [§2823](#), manual section [1252](#)).

### 1258. SEGREGATIONS: NONRESIDENTIAL SUBDIVISIONS

The board of supervisors may authorize the county assessor, the auditor, and the tax collector to prorate the amounts of past-due property taxes and assessment liens, plus any interest and penalties that may have accrued, among the various parcels in a nonresidential subdivision ([§2823\(e\)](#)).

The tax collector may then enter into an installment payment agreement with the assessee with respect to the pending subdivision map. This agreement is deemed the equivalent of a certificate, pursuant to [Government Code §66492](#), for the purpose of permitting the filing of the final map ([§2823\(e\)](#)).

The final map should be recorded only with the provision that the past-due property taxes, assessment liens, and special assessment liens shall not be discharged of record by the agreement, but shall be prorated among the parcels created by the final map ([§2823\(e\)](#)).

## 1260-1265 Payment Processing: Post-Payment Requirements

### 1260. RECEIPTS FOR PAYMENT OF TAXES

Whenever taxes are paid in cash, or whenever a receipt is requested at the time of payment by the person paying the tax, the tax collector must give a receipt to the person making payment ([§2615](#)). The tax bills, when dated and stamped "paid," constitute valid receipts.

Receipts must contain:

- The amount of tax paid;
- The fiscal year and installment for which the tax is paid; and
- The description of the property ([§2615](#)).

### 1261. PAYMENTS BY MAIL

A receipt is not required for a payment received by mail. However, a receipt may be requested by the person making the payment ([§2615](#)).

### 1262. POSTING PAYMENTS

The tax collector shall mark the fact and date of payment on the roll or delinquent roll opposite the tax to which the payment relates ([§2614](#)), or, with the board of supervisors' approval, may adopt a procedure to show the fact and date of payment on machine-prepared lists ([§2614.5](#)).

The consent of the auditor and the tax collector and the approval of the board of supervisors must be obtained when recording payments in electronic data processing records. Data normally appearing on an extended roll and abstract list may be retained in electronic data processing equipment and no physical document need be prepared ([§2601](#)). Notwithstanding any other provisions of the Revenue and Taxation Code, where no physical

document of the extended roll and abstract list is prepared, all entries required to be made on the extended roll and abstract list shall be entered into the electronic data processing records. The data must be stored so that it can be made readily available to the public in an understandable form ([§109.6](#)).

### 1263. DEPOSITS OF MONEY COLLECTED

All property tax revenue collected must be immediately deposited with the treasurer or in a bank selected by the treasurer ([§2507](#), [Gov. Code §53680](#)). Daily collections deposited in a bank must be paid into the county treasury at least once a month ([Gov. Code §27401](#)).

### 1264. LIEN PRIORITY

Every tax and public improvement assessment declared by law to be a lien on real property has priority over all other liens on the property, regardless of the time of his or her creation. This tax or assessment shall be given priority over matters including but not limited to, any recognizance, deed, judgment, debt, obligation, or responsibility with respect to which the subject real property may become charged or liable ([§2192.1](#)).

### 1265. DISTRIBUTION OF PROCEEDS FROM OTHER SALES

Upon the sale, led under legal process, of any real property on which ad valorem property taxes or assessments are due and unpaid, the proceeds from that sale shall be transmitted by the conducting officer to the officer responsible for the collection of those taxes and assessments. The proceeds must first be applied to payment of any necessary and incidental sale expenses, and the remaining sale proceeds are applied to the amount of unpaid ad valorem property taxes and assessments ([§2192.2](#)).

**NOTE:** Tax sales as a result of defaulted taxes, pursuant to Chapter 7 of the Revenue and Taxation Code, and sales pursuant to [Civil Code §2920-§2944.1](#), are exempted from this procedure ([§2192.2](#)).

## 1300-1306 Delinquency: General Information

### 1300. DELINQUENT TIMES AND DATES

The first installment becomes delinquent at 5 p.m. or the close of business, whichever is later, on December 10; the second installment becomes delinquent at 5 p.m. or the close of business, whichever is later, on April 10. For electronic payments, payment is accepted until midnight on April 10 and December 10 ([§2617-§2618](#), [§2704-§2705](#)).

### 1301. WEEKENDS AND HOLIDAYS

If either December 10 or April 10 falls on a Saturday, Sunday, or holiday, the time of delinquency is 5 p.m. or the close of business, whichever is later, on the next business day ([§2619](#), [§2705.5](#)). If the board of supervisors, by adoption of an ordinance or resolution, closes the county's offices for business prior to the time of delinquency on the "next business day" or for that whole day, that day shall be considered a legal holiday.

### 1302. PAYMENTS BY MAIL

For payments received by mail after the delinquency date, see manual section [1234](#).

### 1303. PENALTIES

If either the first or the second installment becomes delinquent, a penalty of 10% is attached to it ([§2617-§2618](#), [§2704-§2705](#)).

**NOTE:** If escape and/or penalty assessments are added to or included in the current year's assessment, the taxes are computed pursuant to the provisions of [§534](#). Interest pursuant to [§506](#) (if applicable) is added, and the entire amount is then combined into one sum.

### 1304. PENALTIES ON ADJUSTED OR "LATE" TAX BILLS

When a replacement, late, amended, or corrected tax bill is issued, the penalty imposed for delinquent taxes shall be waived by the auditor or the tax collector if payment is received within 30 days from the date the bill was mailed. This 30-day period applies only when a replacement or late tax bill is issued and there are fewer than 30 days remaining prior to the delinquency date or when the delinquency date has already passed. Under no circumstances shall an assessee have fewer than 30 days to pay without penalty ([§2610.5](#)).

For additional information, see manual section [1144](#).

### 1305. COST CHARGE

The cost charge is ten dollars for preparing the delinquent tax records and published delinquent list on each separate valuation on the secured roll of:

- Real property;
- Possessory interests; and
- Personal property cross-secured to real property.

This cost attaches even though the property appears on the roll due to a special assessment and no valuation is given ([§2621](#), [§2706](#)). Also, the cost shall be collected whether or not the county has incurred any actual expense related to the delinquency.

### 1306. DELINQUENT LIST

A delinquent list must be prepared by the tax collector after the second installment of taxes becomes delinquent. The delinquent list shows all information relating to any unpaid assessments ([§2624](#), [§2707](#)).

If an abstract list of delinquent taxes has been prepared and the delinquent list eliminated, the current assessment roll is designed to accommodate the added information normally carried in the delinquent roll ([§2851](#)).

## 1400-1408 Corrections: General Information

### 1400. GENERAL APPLICATION

Corrections of errors on the assessment roll, other than those involving either “value judgment” or the assessee’s failure to report information on a property statement, must be made within four years after the assessment was made ([§4831](#)). Similarly, errors in the assessor’s judgment in establishing base-year values may be only within four years of July 1 of the assessment year for which the base-year value was established ([§51.5\(b\)](#)).

### 1401. WHO MAY CORRECT THE ROLL

Corrections are made on the roll by the auditor ([§4834](#)).

The board of supervisors may also appoint any county officer other than the auditor to perform on its behalf, unless otherwise enforced upon the board of supervisors by the California State Constitution ([§4804](#)).

### 1402. CHANGE IN AMOUNT OF TAX

If a roll correction increases the amount of an assessment, the tax rate applied to the increase must be the rate for the year in which the error was made. The auditor shall enter the increased taxes on the roll prepared or being prepared for the current assessment year ([§4836.5](#)).

### 1403. TRANSFER OF PAYMENT BEFORE CHANGE OF TITLE

If the tax collector determines that a title insurance policy has not been issued, the tax collector must cancel the payment, whether mistakenly paid on or credited to unintended property, and transfer the payment to the intended property. For this transfer to occur, the assessee or his or her agent must demonstrate to the tax collector that the payment was intended for another property. This action must be taken before a title insurance policy is issued on the unintended property and before two years have elapsed since the date of the payment. If any person mistakenly paid an amount of tax and there is no property of that person in the county, the tax collector should, by being convinced upon substantial evidence that the payment was a mistake, cancel the payment and return the amount paid ([§4911](#)).

If the intended property is tax defaulted and transfer of the payment on the unintended property has been made pursuant to [§4911](#) and [§4911.1](#), the tax default on the intended property must then be canceled. See manual section [5500 et seq.](#)

### 1404. TRANSFER OF PAYMENT AFTER CHANGE OF TITLE

If, through no fault of the assessee or his or her agent, the payment of taxes has been mistakenly applied by the tax collector to other than the property intended, the tax collector must transfer the payment, in full, to the intended property and cancel the credit on the unintended property.

When the transfer is made, the person who owned the property immediately before issuance of a title insurance policy becomes personally liable for the transferred amount. This amount shall be transferred to the unsecured roll and collected as unsecured taxes ([§4911.1](#)).

If cancellation and transfer of the payment was made after the declaration of default, transfer the amount of the tax due on the unintended property, with penalties and costs added, pursuant to [§2922](#), to the unsecured roll ([§4913](#)).

If any person mistakenly paid an amount of tax and there is no property of that person in the county, the tax collector must cancel the payment and return the amount paid.

#### 1405. FILING OF CANCELLATION VOUCHER

A verified cancellation voucher containing all details of the transaction must be signed and submitted by the assessee to the tax collector. Reference to the document must be entered on the roll opposite the unintended property and preserved in a permanent file ([§4912](#)).

The State Controller's Office sample form, *Transfer of Credit* ([SCO 1-03](#)), is recommended for use as the cancellation voucher.

#### 1406. NOTICE AND HEARING

The assessee of the unintended property must be notified, by registered or certified mail, of the cancellation of the credit on the unintended property and of the proposed transfer to the intended property. The assessee of the unintended property then becomes liable for payment of the amount transferred to the unsecured roll ([§4913](#)).

The assessee of the unintended property may, within 10 days after the mailing of the cancellation notice, demand a hearing before the board of supervisors regarding any dispute with the cancellation. A copy of the written demand must be filed with the tax collector ([§4914](#)).

#### 1407. PAYMENT OF BALANCE DUE

If the payment to be transferred to the intended property is less than the amount due, the balance of the amount due must be paid prior to the transfer ([§4915](#)).

#### 1408. REFUND OF EXCESS

If the amount transferred exceeds the amount due, the excess should be refunded. If the refund is completed within 90 days after the date of payment, it may be made by the tax collector ([§4916](#)). Otherwise, the refund must be processed within four years after the payment date by either the tax collector or the auditor ([§5097.2](#)).

### 1410-1414 Corrections: Errors

#### 1410. ERRORS ON THE ROLL

Pursuant to [§4831](#), incorrect entries on the roll may be corrected at any time after the roll is delivered to the auditor and within four years after the assessment being corrected was originally made. This section does not apply to:

- Errors involving the exercise of value judgments; and

- Escape assessments caused by the assessee's failure to report the information required by [§441-§470](#).

**NOTE:** If an error is discovered as a result of an audit of an assessee's books and records, that error may be corrected at any time within six months after completion of the audit.

Any increase in the amount of taxes due created by the correction cannot constitute a lien or charge on the real property if the property has been sold or encumbered for value prior to enrollment of the correction ([§4836.5](#)). These taxes are transferred to the unsecured roll, and they are collected in the same manner and are subject to the same penalties as other taxes transferred under provisions of [§5090](#) ([§4831\(d\)](#)).

Assessments based on erroneous information supplied by the assessee may be corrected within the time limitation imposed by [§532-§532.1](#) ([§4831.5](#)). Most corrections must be made within four years from July 1 of the assessment year in which a problem occurs. An escape involving fraud or willful concealment may be corrected within six years after July 1 of the year in which the escape occurs. When a lien on real property on the secured roll is improperly or illegally, it can be canceled and then re-entered, either as cross-secured to other real property or on the unsecured roll, is provided in [§4840](#).

#### 1411. AUDITOR ERRORS

When a tax rate has been correctly set by the board of supervisors but the auditor makes an error using an incorrect rate in extending the tax for a certain tax-rate area, then, if the tax bills have not been issued, a correction should be made on the roll under authority of [§4832](#).

#### 1412. TAX COLLECTOR ERRORS

Clerical errors made in preparing the abstract may be corrected by the tax collector at any time before the property has been sold to a purchaser in a Chapter 7 or a Chapter 8 sale ([§4834.5](#)).

See manual section [1522](#) regarding timely payments not credited on the roll before the auditor extends the penalties and costs.

#### 1413. ERRORS ON THE STATE DEPARTMENT OF TAX AND FEE ADMINISTRATION'S ROLL

Errors on the State Department of Tax and Fee Administration's roll, subject to the limitations set forth in [§4876-§4876.5](#), may be corrected within four years after the assessment was made or within the period for which a waiver was given, pursuant to [§868](#). Upon receipt of the statement of correction from the State Department of Tax and Fee Administration ([§4879](#)), the auditor must enter the correction on the roll and adjust the account with the tax collector accordingly ([§4880](#)).

#### 1414. ERRORS NOT OTHERWISE CORRECTABLE

For errors that cannot be corrected or that are not corrected within the time limits provided by law, see manual section [1521](#).

## 1420-1423 Corrections: Disaster Relief

### 1420. APPLICATION TO ASSESSOR FOR REASSESSMENT AND TAX DEFERRAL

An assessee may apply to the county assessor to defer payment of the property tax installment for an eligible property's current taxes at the time a claim for reassessment is filed ([§194.1](#)). Eligible property as defined in [§194](#).

**Note:** Property taxes paid through impound accounts are not eligible for a tax deferral ([§194.1\(d\)](#)).

### 1421. TAX DEFERMENT

Property taxes eligible for the tax deferral are those due no later than the date immediately following the disaster which caused substantial disaster damage ([§194\(f\)](#), [§194.1\(a\)](#)).

### 1422. PAYMENT FOLLOWING REASSESSMENT

If the property is reassessed and a corrected bill has been sent to the property owner, deferred taxes on the corrected bill are due and payable as follows ([§194.1\(b\)\(1\)](#)):

- December 10 for the first installment or within 30 days after the date the corrected bill is mailed or electronically transmitted to the owner, whichever is later.
- April 10 for the second installment or within 30 days after the date the corrected bill is mailed or electronically transmitted to the property owner, whichever is later.

### 1423. PAYMENT FOLLOWING DENIAL

If the assessor determines that the property is not eligible to be reassessed and the property owner has been notified by the assessor of his or her decision, the taxes deferred for the current year taxes are due and payable as follows ([§194.1\(b\)\(2\)](#)):

- December 10 if the first installment of taxes was deferred or within 30 days from the latter of the mailing date printed on the assessor's notice or the postmark date on the assessor's notice, whichever is later
- April 10 if the second installment of taxes was deferred or within 30 days from the latter of the mailing date printed on the assessor's notice or the postmark date on the assessor's notice, whichever is later.

If deferred taxes are not paid timely, the taxes become delinquent and are subject to penalties ([§194.1\(b\)\(2\)](#), [§2610.5](#)).

## 1500-1501 Cancellations: General Information

### 1500. FORM AND CONTENTS

Each county may adopt its own multipurpose form. This form should combine the petition for cancellation and the order of the board of supervisors and set forth the reasons for cancellation, the description of the property, and various record entries to be canceled.

### 1501. COPIES

Copies of the petition for cancellation should be furnished to the board of supervisors, the auditor, the tax collector, and, if requested, the assessor.

## 1510-1511 Cancellations: Posting Rolls

### 1510. LOCAL ROLL

Cancellations are entered on the roll by the auditor ([§4986\(a\)](#)). If the cancellation affects city taxes, consent of the city attorney is required ([§4986.2](#)).

### 1511. THE STATE DEPARTMENT OF TAX AND FEE ADMINISTRATION'S ROLL

Assessments made by the State Department of Tax and Fee Administration that are double, erroneous or illegal, or for improvements that did not exist on the lien date, may be canceled by the board of supervisors ([§5011](#)). Such cancellations are entered on the roll by the auditor upon receipt of a statement of cancellation from the board of supervisors. The auditor must file the statement as a public record and adjust the charge to the tax collector ([§5013-§5014](#)).

## 1520-1524 Cancellations: Types of Cancellations

### 1520. ERRONEOUS OR ILLEGAL ASSESSMENTS

All or any portion of any uncollected tax, penalty, or cost that is erroneously or illegally levied or charged may be canceled under [§4986\(a\)](#).

**EXAMPLES:** An erroneous assessment is an insufficient description or a levy on improvements that did not exist on the lien date. An assessment against tax-exempt land is an illegal assessment, where property is clearly all tax-exempt ([Star Kist Foods, Inc. v. Quinn, 54 Cal. 2d 507](#)). Where classification of the taxable and exempt property within an assessment is questioned, the assessee may be required to petition the county board of equalization in order to have the taxable and exempt property segregated ([San Francisco v. San Mateo County, 36 Cal. 2d 196, 201](#)).

### 1521. UNENFORCEABLE TAX LIEN

If the tax collector discovers that collection of a tax cannot be enforced because of an error in description, assessment, equalization, levy, or any other proceeding, a request to cancel the tax should be made to the board of supervisors ([§3438](#), [§4946](#)).

If the board of supervisors determines that the tax should be enforced, they must order the assessor to place the uncollected taxes on the next roll. The procedure for rescinding the cancellation is provided in [§4946-§4948](#).

### 1522. PENALTIES AND COST

The tax collector or the auditor may cancel any uncollected delinquent penalty, redemption penalty, cost, or other charge that resulted from tax delinquency ([§4985.2](#)).

The tax collector or the auditor can cancel penalties and costs if circumstances beyond the assessee's control prevented him or her from making a timely payment.

The delinquent penalty or cost may be canceled only under the following circumstances:

- The principal payment is made no later than June 30 of the fourth fiscal year following the fiscal year in which the tax became delinquent;
- The assessee makes an inadvertent error in the amount of payment, provided the principal payment for the proper amount of the tax due is made within ten days after the notice of shortage is mailed by the tax collector ([§4985.2](#)); or
- The cancellation is ordered by a local, state, or federal court.

**NOTE:** When the assessee is making installment payments in accordance with [§4837.5](#), then [§4985.2](#) does not apply.

The Federal Deposit Insurance Corporation (FDIC) and the Resolution Trust Corporation (RTC) will neither pay, nor recognize liens for, any penalties, fines, or similar claims imposed for the non-payment of taxes, whether arising before or after acquisition of the subject property ([Federal Deposit Insurance Act, 12 U.S.C. 1825, Section 15, \(B\)\(3\)](#)).

### 1523. ASSESSMENT APPEAL

In the case of cancellations made to the roll pursuant to [§1646.1](#), where an assessee has failed to pay an amount of tax computed upon assessed value that is the subject of a pending assessment appeal, the relief from penalties shall apply only to the difference between the board of supervisors' final determination of value and the value on the assessment roll for the fiscal year covered by the application ([§4985.3\(a\)](#)).

If an assessee will be impacted by the penalty provisions of [§4985.3](#), the county board of supervisors will send a notice, pursuant to [§4833.1](#), of the requirements or present the notice to the assessee upon filing an application for assessment reduction with the county board.

For any assessee who has paid at least 80% of the amount of tax finally determined due by the board of supervisors, within 60 days of mailing or presentation of the notice prescribed, the tax collector shall accept payment of the balance of the tax due without penalties or interest ([§4985.3\(c\)](#)).

This procedure shall apply only to those properties for which an application for assessment reduction is filed or pending before the county board of supervisors after the effective date of the act adding this section ([§4985.3\(d\)](#)).

This procedure outlined in [§4833.1](#) will become operative only if the county board of supervisors, with the approval of the county's tax collector and the county's auditor, adopts a resolution or ordinance approving such procedure ([§4985.3\(e\)](#)).

#### **1524. AMOUNT TOO SMALL**

On the recommendation of the tax collector, the auditor may cancel any tax bill if the total amount is so small that it does not justify the cost of collection ([§4986.8](#)).

### **1530-1532 Cancellations: Double Assessments**

#### **1530. TO SAME PARTY**

Upon discovery that a property is assessed by the same taxing agency more than once to the same person, and provided all charges justly due on one of the assessments have been paid, the other assessment may be canceled by the auditor on order from the board of supervisors ([§4990](#)).

#### **1531. TWO DIFFERENT PARTIES**

When property has been assessed to two different parties, the incorrect assessment shall be canceled ([§4986](#)).

#### **1532. BY DIFFERENT COUNTIES**

If the same parcel is assessed in two counties, and each county claims its assessment to be valid, the owner may bring a court action to compel the counties to litigate his or her claims ([§4988](#)).

### **1540-1547 Cancellations: Acquisition by Public Entity**

#### **1540. NEGOTIATED PURCHASE**

If property is acquired by a public entity through a negotiated purchase after the lien date but before July 1, the taxes for the fiscal year beginning July 1 shall be canceled ([§5085](#)).

If the purchase is negotiated after July 1, the person who sells the property to the public entity is required to pay the prorated share of the current taxes, penalties, and costs accruing from July 1 to the day before acquisition by the public entity, or the date of actual possession, whichever is earlier ([§5086](#)).

The prorated portion owing is transferred to the unsecured roll, and demand for payment is made to the former owner. The public entity's prorated portion remaining on the secured roll is canceled (manual section [1543](#)).

If the amount of taxes or special assessment liens is unknown, the portion of the current taxes attributable to the period of the fiscal year that ends on the day before the date of apportionment shall be determined by the

auditor. This is done on a prorated basis of the previous year's taxes and paid to the tax collector. The auditor must adjust the assessment roll and the tax charge accordingly ([§5086\(c\)](#)).

**NOTE:** The board of supervisors may prescribe that any uncollected tax, penalty, or cost subject to transfer from the secured roll or abstract pursuant to the provisions of [§5090](#), and amounting to less than \$20, shall be canceled rather than transferred to the unsecured roll ([§5089](#)).

#### 1541. EMINENT DOMAIN

The proportionate share of current and delinquent taxes, penalties, and costs that have accrued against the property prorated to the date of possession by a public entity, shall be certified to the court by the tax collector ([Code Civ. Proc. §1260.250\(c\)\(3\)](#)).

The court will then enter an order that the amounts so certified should be paid to the tax collector from the award ([Code Civ. Proc. §1260.250\(b\)\(6\)\(e\)](#)). The portion of such taxes, penalties, and costs pertaining to the part of the fiscal year that begins on the date that the property was acquired by the public entity, shall be canceled ([§5086\(b\)](#)).

**NOTE:** Special assessments are not mentioned in [§4986](#) because, under [California State Constitution, Article XIII, section 3](#), public agencies are not exempt from special assessments ([Turlock Irrigation District v. Williams, 76 Cal. 360](#)). Pre-existing special assessment liens against properties acquired by public agencies are not subject to outright cancellation ([Redevelopment Agency of City of Fresno v. Penzer, 8 Cal. App. 3d 417 \[87 Cal. Rptr. 183\]](#)).

#### 1542. ALTERNATIVE

The board of supervisors may direct that all delinquent taxes, penalties and costs, and a prorated share of current taxes, penalties, and costs accrued while on the secured roll, computed in accordance with [§5081-§5091](#), shall be transferred to the unsecured roll and collected pursuant to [§2921.5](#). Amounts transferred shall continue to be subject to delinquent penalties until the amounts are paid, and the total amount is collectible from either the person from whom the property was acquired or the public entity that acquired the property. If such transfer is made or has been made, the court will not make any award of taxes payable to the tax collector in the eminent domain proceedings ([§5087-§5088, §5090](#)). Proration of current taxes shall be based upon the date specified in the [Code of Civil Procedure section 1260.250\(c\)\(3\)](#).

#### 1543. PARTIAL ACQUISITION

If a public entity does not acquire title to the improvements and/or personal property, the full amount of tax due on either, or both, is transferred to the unsecured roll, unless the assessor determines that a remaining parcel provides sufficient security.

If only a part of the land in an assessment is acquired, the former owner's prorated share of taxes, penalties and costs on the portion acquired is transferred to the unsecured roll. The remainder of the taxes should be canceled, as the remainder is not a lien against the property not taken.

**NOTE:** Any tax, penalty, or cost totaling less than \$20, with respect to a given fiscal year, shall be canceled rather than transferred to the unsecured roll ([§5089](#)).

### 1545. FORECLOSURE BY PUBLIC ENTITY

According to federal law ([15 U.S. Code, Ch. 14a, §646](#) and [Internal Rev. Code §6323\(b\)](#)), liens held by the Small Business Administration (SBA) or the Internal Revenue Service (IRS) are subordinate to a county's lien for property taxes. The priority of a county's property tax lien on real property survives foreclosure by the SBA or the IRS and can be enforced against the property after it is acquired by the SBA or the IRS ([§2192.1](#), [United States v. California-Plywood, 527 Fed. Rptr. 2d 687 \(1975\)](#), [Garcia v. County of Santa Clara, 87 Cal. App. 3d 319](#)).

**NOTE:** This change of ownership is not one that empowers the county to transfer taxes to the unsecured roll ([§5090](#)). As the property is still subject to sale for delinquent taxes, the former assessee is not personally liable for secured taxes (manual sections [1540-1541](#)).

### 1546. STRIPS AND ROADS

Strips, lots, or parcels identified on either a filed or recorded subdivision map or a record of survey map as streets or roads dedicated to public use are tax-exempt if they are accepted by the board of supervisors, or accepted through prescription, such as long-continued public use.

An assessment of a public road can be canceled as illegal ([Gaspard v. Edwin M. LeBaron, Inc., 107 Cal. App. 2d 356](#)).

Any of these assessments discovered by the tax collector should be brought to the assessor's attention.

### 1547. ASSESSMENT BOND FORECLOSURE

Taxes may be cancelled on property acquired after the lien date by a city through foreclosure under the Improvement Bond Act of 1915 or otherwise acquired in lieu of foreclosure by city council resolution ([§4986.3](#)).

This section does not apply if the property has become tax defaulted property subject to the tax collector's power of sale prior to foreclosure. See annotations following [§3712](#) regarding the effect of deeds from two agencies.

## 1600-1602 Refunds: General Requirements

### 1600. BACKGROUND

When more than four years have elapsed after an erroneous or illegal collection, an assessee may not originate a petition for refund unless he or she has first been notified of the overpayment by the county, in accordance with [§2635](#), or unless the statute of limitations has been extended by mutual written agreement between the assessee and the assessor ([§532.1](#), [§5097](#))

### 1601. BY TAX COLLECTOR OR AUDITOR

Any taxes paid before or after delinquency may be refunded by either the tax collector or the auditor within four years after the date of payment if ([§5097.2](#)):

- The taxes have been paid more than once;

- The amount paid exceeds the amount due as shown on the roll by an amount greater than \$10;
- The amount paid exceeds the amount due as the result of corrections or cancellations ordered by the board of supervisors after such taxes were paid;
- In any other case, where a claim is made under penalty of perjury and is for an amount less than \$10; or
- The amount paid exceeds the amount due on the property because of a reduction attributable to a hearing before an assessment appeals board or an assessment-hearing officer.

All other refunds are made after approval by the board of supervisors ([§5096-§5097](#)).

Refunds may be applied to any delinquent taxes due on the same property for which the same assessee, or his or her agent, is liable ([§2635.5](#)).

### 1602. NOTICE OF REFUND DUE

When the amount of taxes paid exceeds the amount due by more than ten dollars (\$10), the tax collector shall send a notice of the overpayment to the assessee, unless a refund has been made earlier without a claim form by the tax collector or the auditor ([§2635](#), manual section [1620](#)).

The notice shall be mailed to the assessee's last known address. It shall state the amount of the overpayment and the fact that a claim for the refund may be filed pursuant to [§5096](#). No notice need be mailed by the tax collector if the amount of the refund due does not exceed \$10 ([§2635](#)). See State Controller's Office sample form, *Notice of Refund Due* ([SCO 1-05](#)).

## 1610-1618 Refunds: Types Permissible

### 1610. GENERAL APPLICATION

Taxes paid before or after delinquency, including penalties and costs ([§5107](#)), shall be refunded if they have been ([§5096](#)):

- Paid more than once;
- Erroneously or illegally collected;
- Illegally assessed or levied;
- Paid on an assessment in excess of the ratio of assessed value to the full value of the property, by reason of the assessor's clerical error or upon erroneous information supplied by the assessee;
- Paid on an assessment of improvements that did not exist on the lien date;
- Paid on an assessment in excess of the equalized value as determined pursuant to [§1609.8](#); or
- Paid on an assessment in excess of the value of the property as determined by the assessor pursuant to [§469](#).

If a penalty was added to the roll because the assessee failed to file an ownership statement within the prescribed time with the assessor, it may be abated by the board of supervisors under certain conditions. If the penalty is abated, it shall be canceled or refunded in the same manner as an amount erroneously charged or collected ([§482-§483](#)).

**NOTE:** The intent of [§5096](#) is to prevent the inequitable retention of money that has been improperly collected. However, taxes that were mistakenly paid on wrong property, not because of any error in the levy or collection process, are not erroneously collected. In such instances, taxes are "erroneously paid" by a volunteer, and a

refund is not required under these circumstances ([§5096](#), [Sierra Investment Corp. v. County of Sacramento \(1967\) 252 Cal. 2d 339, 343-344 \[60 Cal. Rptr. 519, 522\]](#)).

#### **1611. REFUND WITHOUT FILING CLAIM**

When a person has any taxable interest in land owned by the state or federal government and his or her liability for such taxes is affected due to a misfortune or calamity, there may be a reassessment of the property in its damaged condition. Any tax paid in excess of the total tax due after reassessment shall be refunded to the assessee, pursuant to [§5096-§5170](#) ([§170](#)).

**NOTE:** The county board of supervisors must enact an ordinance to make [§170](#) operative.

#### **1612. APPLICATION OF REFUNDS**

The tax collector may apply any refund due an assessee, or the assessee's agent, to any delinquent taxes due on the same property for which the assessee, or his or her agent, is liable ([§2635.5](#)).

#### **1613. APPLICATION OF REFUND TO FUTURE TAX LIABILITIES**

An assessee may enter into an agreement with the county to offset his or her refund amount against future tax liabilities. Interest accrues on the refund amount until it has been fully offset ([§5103](#)).

#### **1614. FAILURE TO FILE FOR EXEMPTION**

Failure to comply with exemption requirements, including timely filing, constitutes a waiver of tax-exempt status ([§260](#)). However, [§270-§279.5](#) provides that, under specified circumstances, failure to comply may be excused and the assessment of otherwise tax-exempt property may be canceled (or a tax may be partially canceled and any tax paid refunded upon timely application).

#### **1615. NEGOTIATED PURCHASE - PUBLIC AGENCY**

If current taxes have been paid on property acquired through negotiation by a public agency after commencement of the fiscal year, the pro rata share must be refunded to the person who paid the tax if it is deemed erroneously collected. This is unless such person was reimbursed for the tax by the acquiring agency. If the pro rata share is unpaid, it would be subject to cancellation under the [Code of Civil Procedure section 1268.440](#) ([§5096.7](#), manual section [1540](#)).

#### **1616. EMINENT DOMAIN - PUBLIC AGENCY**

If current taxes have been paid on property acquired after the lien date by a public agency under eminent domain, the pro rata share shall be refunded to the appropriate party if it is deemed erroneously collected. If the pro rata share is unpaid, it would be subject to cancellation under [§5086](#) ([§5096.7](#), manual section [1541](#)).

**1617. DISASTER RELIEF REFUNDS**

When the assessor, pursuant to [§170-§172](#), reduces values because of misfortune or calamity, the auditor enters the reassessed values on the roll. The auditor determines the amount due as a result of the correction to the roll. The excess is refunded, pursuant to [§5097.2](#).

The assessee need not file a claim in order to receive the refund.

**1618. REFUND OF CITY AND DISTRICT TAXES**

The refund may include taxes collected for a city or revenue district ([§5099](#)).

**1620-1626 Refunds: Procedural Requirements to Initiate**

**1620. CLAIM REQUIRED**

Generally, a refund may be made only upon a verified claim filed by the person who paid the tax, or his or her guardian, executor, or administrator ([§5097](#)).

**EXCEPTIONS:** The county board of supervisors may adopt a resolution or ordinance that allows for the refund of taxes or assessments to be paid to the assessee of that property or to the latest recorded owner of that property, as shown on the tax roll, without a claim for refund filed if both of the following conditions are met ([§5105](#)):

- There has been no transfer of the property during or since the fiscal year for which the taxes subject to refund were levied.
- The amount of the refund is less than five thousand dollars (\$5,000).

Additionally, the auditor or the tax collector can make a refund within four years after the date of the payment without a claim being filed, under the following conditions ([§5097.2](#)):

- The amount was paid more than once;
- The amount paid exceeds the amount due on the property as shown on the roll by an amount greater than \$10;
- The amount paid exceeds the amount due on the property as a result of corrections to the roll or cancellations ordered by the board of supervisors after such taxes were paid;
- In any other case where the claim for refund is made under penalty of perjury and is for an amount less than \$10, if written consent of the county legal advisor is obtained for the refund; or
- The amount paid exceeds the amount due on the property as a result of a reduction attributable to a hearing before an assessment appeals board or an assessment-hearing officer.

The claim must be filed for both secured and unsecured taxes in order to comply with necessary administrative procedures before filing a court action ([§5140](#), manual sections [1630](#), [2171](#), and [2175](#)).

**NOTE:** The law requires a verification on all claims for refund before a refund can be made ([§5097\(a\)\(1\)](#)). See the State Controller’s Office sample form, *Claim Refund of Taxes* ([SCO 1-06](#)).

### 1621. CLAIM FOR REFUND BY MAIL

A claim for refund may be submitted by mail. The terms and conditions under which such mailed applications may be accepted are set forth in [§2513](#).

### 1622. CONTENTS OF CLAIM

The claim shall be in writing, specifying whether the whole assessment or part of the assessment is claimed to be void. If the claim is for part of an assessment, it must be identified. The claimant must also specify the grounds on which the claim is founded ([§5097.02](#)).

### 1623. IMPOUNDING OF FUNDS

When a claim for refund of taxes is filed, the amount of tax computed on the portions of the assessment not in dispute shall not be impounded ([§5097.03](#)).

### 1624. TIME LIMITATIONS

If a verified, written claim for refund is filed, the following time frames apply (manual section [1620](#)):

- Except as provided in [§5097\(a\)\(3\)](#), the claim for refund must be filed four years after the making of the original payment or within one of the following, whichever is later ([§5097\(a\)\(2\)](#)):
  - Within one year after the mailing of the notice as prescribed in ([§2635](#));
  - The period agreed upon by the assessor and the assessee ([§532.1](#)); or
  - Within 60 days of the date of the notice by the auditor ([§4836\(a\)](#)).
- An application for a reduction of an assessment filed under [§1603](#) constitutes a sufficient claim for refund if the applicant states that the claim is for a refund. If the application does not include a claim for refund, the applicant can file a separate claim for refund, pursuant to [§1603-§1604](#) within the time frame specified in [§5097\(a\)\(3\)](#) ([§5097\(b\)](#)).
- If an application for equalization of an escape assessment is filed pursuant to [§1603](#) a claim may be filed on any taxes resulting from the escape assessment or the original assessment to which the escape relates within the period provided in [§5097\(a\)\(3\)](#) ([§5097\(c\)](#)).

### 1625. COMPUTATION OF AMOUNT

Penalties and costs refundable shall be computed only on the tax refunded ([§5106](#)).

### 1626. 1915 ACT BOND ASSESSMENTS

The Improvement Bond Act of 1915 provides, "Taxpayers shall have the same right to pay assessments together with interest, and any penalties thereon, under protest as they have to pay general city taxes under protest, but his or her written protest must accompany such payment" ([Sts. & Hwy. Code §8684](#)). Former Revenue & Taxation Code section 5138, which was repealed, provided for such an action after payment under protest.

With the repeal of the protest provision, [§5140-§5149.5](#) provides for the filing of an action against a city only in superior court, but not in the small claims division, if the city council has refused to refund on a claim filed pursuant to [§5096-§5107](#) (manual sections [1235](#) and [1601](#)).

**NOTE:** Once an apportionment and distribution have been made by a county that collects 1915 Act bond assessments on behalf of a city, any claim for refund must be filed with the city.

### 1630-1632 Refunds: Alternative Procedures

#### 1630. COURT ACTION

If a claim, in whole or in part, is rejected by the board of supervisors, either the person who paid the taxes, his or her guardian, executor or administrator may, within six months after the rejection, bring an action only in the superior court to recover the taxes. He or she may not bring an action in the small claims division of the superior court ([§5140-§5141](#)).

An application for the reduction of an assessment, which is also intended to constitute a claim for refund pursuant to [§5097](#), shall be deemed denied on the date the final installment of the taxes becomes delinquent or on the date the county board of equalization makes its final determination on the application, whichever is later ([§5141\(c\)](#)).

Ordinarily, an assessee must exhaust all of the available administrative remedies before resorting to action in court, but an exception is made when the assessment has no legal effect. Therefore, if the assessee makes payment under protest in this situation, he or she may immediately resort to a court action ([Exchange Bank v. Sonoma County, App. 131 Cal. Rptr. 216](#)).

If the plaintiff fails to have the defendants served with a summons within one year after the action is commenced in superior court, the court must dismiss the proceedings. The action may be extended if the parties have filed a stipulation in writing or the party against whom the action is prosecuted has made a general appearance in the action ([§5147](#)).

If the board of supervisors fails to act on the claim for a period exceeding six months following the filing of the claim, the failure amounts to a rejection and authorizes the assessee to commence an action to recover the amount of the claim ([Otis v. San Francisco, 170 Cal. 98](#)).

The plaintiff in any action to recover taxes must be the person who paid the taxes or his or her executor, administrator, or guardian. The court is prohibited from rendering judgment for any other plaintiff ([§5140](#)).

#### 1631. UNCLAIMED REFUNDABLE AMOUNTS

After the time limitation for filing a claim for refund has expired under [§5097](#) (manual sections [1624](#) and [5611](#)), any unclaimed amounts that are otherwise refundable may be transferred to the county General Fund on order of the County Board of Supervisors ([§5102](#)).

**NOTE:** Certain circumstances permit refunds to be issued without a claim being filed. See [§5105](#) and manual section [5610](#)

## 1632. INTEREST ON REFUNDS

In any action in which the recovery of a penalty assessed, pursuant to [§830\(c\)\(1\)\(2\)\(3\)](#) (failure to file property statements), is allowed by the court, the plaintiff shall be entitled to interest on the penalties for which recovery is allowed. This interest shall be calculated at the applicable rate or rates in effect and payable on a refund of tax, as provided in [§5151](#).

This interest shall be payable from the date of filing of the claim for refund, but no earlier than the date of payment of the penalty or installments to be refunded, to the date of entry of judgment. This accrued interest shall be included in the judgment.

Interest at the greater of 3% per annum or the county pool apportioned rate shall be paid on all refunds of ten dollars or more if the assessee has filed a claim for refund within 30 days after receiving notice of overpayment, pursuant to [§2635](#). The interest must be paid on amounts refunded to an assessee for any reason. When interest is due to the assessee, it must be computed pursuant to [§5151](#).

## 1700-1706 Escape Assessments: Procedural Information

### 1700. GENERAL APPLICATION

Property escaping assessment on the local assessment roll shall be assessed by the assessor on discovery at its value on the lien date for the year for which it escaped assessment ([§531](#)).

### 1701. TAX-DEEDED TO TAXING AGENCY

If property has not been locally assessed for any year because such property had been tax-deeded to a taxing agency, the property shall be deemed to have escaped assessment for such year.

Owners of property are prevented, as described in [§531.7](#), from avoiding taxes by allowing his or her property to become tax-deeded to a taxing agency other than the State, such as an irrigation district, and subsequently regaining title by redemption, free of intervening taxes that could have been levied on the county roll but for the tax-exempt status. This provision is applicable if:

- The property has not been declared to be tax defaulted for delinquent taxes;
- The property has been redeemed from the tax sale and deeded to the taxing agency; or
- The tax deed to the taxing agency has been held to be invalid and has been canceled, provided that the statute of limitations in [§532](#) does not apply.

### 1702. EXEMPTIONS INCORRECTLY ALLOWED

If an audit reveals that any type of exemption has been incorrectly allowed, an escape assessment in the amount of the exemption shall be made ([§531.1](#)).

### 1703. ENTRY ON ROLL

Escape assessments are entered on the roll for the current year. If this is not the roll for the assessment year in which the property escaped assessment, the entry must be followed with “Escape assessment for the year 20\_\_” ([§533](#)).

**NOTE:** “Assessment year” is defined as covering the period beginning with the lien date and terminating immediately prior to the next succeeding lien date ([§118](#)).

### 1704. EFFECT OF ENROLLMENT OF ESCAPE ASSESSMENT - NOTICE TO ASSESSEE

Escaped property is treated like property regularly assessed on the roll on which it is entered ([§534\(a\)](#)). This means it is entitled to and subject to county equalization, pursuant to the provisions of [§1605](#).

No such assessment shall be effective for any purpose, such as a review, equalization, or adjustment by the county board of equalization, until the assessee has been notified in person or by U. S. Mail.

Receipt by the assessee of a tax bill based on the escape assessment satisfies the requirements of notice ([§534\(3\)](#), [§1605\(e\)](#)).

**NOTE:** When an increase in property tax occurs due to an escape assessment, the assessee has the option of paying the additional tax over a four-year period ([§4837.5\(a\)](#), manual sections [1740-1741](#)).

### 1705. TAX COMPUTATION: INTEREST CHARGEABLE

When an escape assessment has been made, taxes for it are computed by multiplying the value by the tax rate to which the property would have been subject if it had appeared on the roll in the year when it should have been lawfully assessed ([§506](#), [§531](#), [§2905](#)).

**NOTE:** The delinquent penalty should not be added to an escape assessment when it is enrolled ([§2617-§2618](#), [§2704-§2705](#), [2922](#)). However, the assessor must add a 25% penalty to some escapes for willful concealment or a 75% penalty for fraud, omission, or collusion. The interest under [§506](#) also applies to the 25% penalty. When calculating interest for secured escape assessments, the tax must be divided so that interest is applied on half of the amount from December 10 and on the other half from April 10.

### 1706. ADJUSTMENT OF CHARGES

Charges added to the roll after it has been delivered to the tax collector require the auditor to make the necessary changes on the account of the tax collector ([§2604](#)).

## 1710-1711 Escape Assessments: Time Limitations

### 1710. NON-PENAL ESCAPE ASSESSMENTS

Non-penal escape assessments must be made within four years after July 1 of the assessment year in which the property escaped taxation or was under-assessed ([§532](#)).

## 1711. PENAL ESCAPE ASSESSMENTS

Any assessment to which the 25% penalty, provided for in [§504](#), must be added within six years after July 1 of the assessment year in which the property escaped assessment or was under-assessed ([§532](#)).

If any taxable tangible property escapes assessment or is under-assessed because of fraud, omission, or collusion, the assessor shall add to the assessment a penalty of 75% of the additional assessed value so assessed. This does not apply to assessments that are placed on the current roll prior to the time it was originally completed and published ([§503](#)).

## 1720-1724 Escape Assessments: Real Property

### 1720. LIEN CREATED

Escape assessments on real property are enrolled on the secured assessment roll and create or impose a lien or charge on such real property ([§531.2](#)).

**EXCEPTION:** The escape assessment does not create or impose a lien or charge on such real property if, subsequent to July 1 of the year of escape and prior to the date of entry of the escape assessment on the secured roll, the property has either:

- Been transferred or conveyed to a bona fide purchaser for value; or
- Become subject to a lien of a bona fide encumbrance for value.

**NOTE:** If a condition exists as described above, the escape assessment is entered on the unsecured roll in the name of the person who would have been the assessee in the year in which the property escaped assessment. Thereafter, it is treated and collected like other taxes on the unsecured roll. The tax rate applicable is the secured tax rate of the year in which the property escaped assessment ([§531.2](#)).

From the date of entry on the unsecured roll, a certificate of lien may be recorded against the assessee who is liable for the taxes, including any penalties and costs, in accordance with [§2191.3](#). See the State Controller's Office sample form, *Certificate of Lien for Unsecured Property Taxes* ([SCO 2-02](#)), for an example. From the date of recording, such a certificate of lien attaches against any personal or real property owned by such person in the county or counties where the certificate is recorded ([§2191.4](#), manual section [2340](#)).

For information regarding satisfaction and release of the lien, see manual section [2385](#).

The tax collector may evidence the release or subordination by recording a written certificate to that effect with the county recorder. See the State Controller's Office sample form, *Release of Certificate of Lien* ([SCO 2-03](#)).

### 1721. PENAL ASSESSMENTS

If any person escapes assessment of real property through either a fraudulent act or omission, by collusion with the assessor, or by an exemption incorrectly allowed upon the willful submission of erroneous or incomplete information, the property shall be assessed by the assessor ([§504](#)). The assessor must impose a penalty assessment equal to 25% of the value of the property that escaped assessment if an assessee willfully conceals, fails to disclose, removes, transfers or misrepresents tangible property ([§504](#)). The assessor must impose a penalty assessment equal to 75% of the value of the property that escaped assessment if the assessee is found responsible for any fraudulent acts on taxable property ([§503](#), [531.1](#)).

The assessment and the penalty are entered on the secured roll by the assessor, pursuant to rules prescribed by the State Department of Tax and Fee Administration ([§505](#)).

The tax and the added interest are computed pursuant to the formulas provided in [§506](#) (manual section [1705](#)).

## 1722. PROBATE PROCEEDINGS

When an owner of real property dies, the resulting change in ownership requires revaluation, except when the property is not subject to a change in ownership because it transfers to a surviving spouse, parent, or child. When there has been a delay in the assessor's discovery of an individual's death, the assessor can levy an escape assessment against the heirs.

The first notice the assessor may receive occurs when an individual becomes the owner of a property as an heir prior to the lien date but no change in ownership statement is filed.

## 1723. ESCAPE ENTRY ON THE SECURED ROLL

When the sale of such property occurs after July 1, an entry is made on the secured roll and the escape assessment is transferred to the unsecured roll in the name of the person who would have been the assessee or heir on the lien date ([§531.2\(a-b\)](#)).

The heir (the assessee on the lien date) is liable for the escape assessment on the regular roll. Taxes resulting from escape assessments shall be prorated only if the board of supervisors has adopted a resolution approving proration ([§531.2\(c\)\(1\)](#)).

Proration shall be between the following entities ([§531.2\(c\)\(2\)](#)):

- The person who would have been the assessee if the change in ownership had not occurred; and
- The person who purchased the property.

If the real property has been transferred or conveyed to a bona fide purchaser for value more than once during the year of escape or assessment, each owner of record during that period is liable for a pro rata share of taxes based on the length of time each was the owner of record of the real property ([§531.2\(c\)\(3\)](#)).

When the assessor has identified the fact and amount of the escape assessment, the assessor shall identify the owners of record during the year of escape assessment. Once the owners of record are identified, the assessor shall determine the date of ownership for each owner ([§531.2\(c\)\(4\)](#)).

The auditor shall compute the respective prorated shares of taxes for each owner of record. The share of taxes of the current owner of the real property shall be placed on the secured roll as a lien on the parcel for which the escaped assessment was discovered ([§531.2\(c\)\(5\)](#)).

## 1724. CHANGE IN OWNERSHIP STATEMENT

If a change in ownership statement is filed in a timely manner, the assessor must reassess the property and process the assessment prior to the sale of the property. It is the responsibility of the administrator or executor of the decedent's estate to file a change of ownership statement at the time the inventory and appraisal is filed with the court ([§480](#)).

## 1730-1731 Escape Assessments: Personal Property

### 1730. LIEN CREATED

Escape assessments on personal property are enrolled by the assessor on either the secured or the unsecured roll ([§109](#), [§531](#), manual section [1703](#)).

### 1731. PENAL ASSESSMENTS

If personal property escapes assessment through a willful act or omission on the part of the assessee, it is subject to a penalty equal to 25% of the value of the property that escaped assessment. If personal property escapes assessment due to a fraudulent act on the part of the assessee, or due to collusion between the assessee or his or her agent and the assessor or any of his or her deputies, it is subject to a penalty equal to 75% of the value of the property that escaped assessment ([§503-§504](#), [§531](#), [§531.3](#), [§531.5](#)).

These penalties also apply to tangible personal property that any person willfully conceals, fails to disclose, removes, transfers, or misrepresents in order to avoid taxation ([§502](#)).

## 1740-1741 Escape Assessments: Collection

### 1740. INSTALLMENT COLLECTION OF TAX INCREASE

When an increase in property tax, whether secured or unsecured, results from either an escape assessment or correction of an error on the roll, the assessee has the option of paying the tax over a four-year period ([§4837.5\(a\)](#)).

Effective January 1, 1984, [§4837.5](#) was added to the law to replace the three-year installment plan (formerly [§534.5](#)) and the eight-year installment plan (formerly [§532.5](#)). Its provisions apply to both the secured and unsecured assessment rolls, as follows:

- The assessee cannot make installment payments if the additional tax is less than \$500 ([§4837.5\(a\)\(1\)](#));
- Taxes resulting from correction of errors pursuant to [§4831.5](#) do not qualify for payment by installments; and
- Supplemental assessments are not subject to the provisions of [§4837.5](#) ([§75.13](#)).

### 1741. FOUR-YEAR (FIVE-PAYMENT) PLAN

The auditor must make the appropriate changes to the roll when an error is discovered ([§4831](#)) or upon notification by the assessor of an escape assessment ([§531](#)).

If the total amount of the escape is \$500 or more, the tax collector must include with the tax bill a notice to the assessee of his or her right to make an initial payment of 20% or more and the balance of payments over a four-year period ([§4837.5\(a-b\)](#)).

An assessee who elects to make installment payments for a secured escape must file a written request for an installment payment plan prior to 5 p.m. on April 10 or by 5 p.m. on the last day of the month following the

month in which the tax bill is mailed, whichever is later. For unsecured escapes, the written request for installment payments must be filed with the tax collector prior to 5 p.m. on August 31 ([§4837.5\(a\)\(2\)](#)).

When payment by installments is requested, 20% or more of the tax must be paid by the deadline for filing the written request. The assessee must pay the current year's taxes, any prior year's taxes, penalties and costs with or before the initial installment payment ([§4837.5\(b\)](#)).

In each subsequent fiscal year, the assessee must pay all current year's taxes and a sum sufficient to reduce the outstanding balance of the escape tax by at least 20% of the original amount. This sum must be paid before the delinquency date of the second installment of taxes on the secured roll (April 10) ([§4837.5\(b\)](#)).

In the case of unsecured taxes, the required annual installment must be paid on or before August 31 ([§4837.5\(b\)](#)).

The tax collector may file the certificate of lien against unsecured escapes for collection if the plan is defaulted. The certificate must be filed, without fee, in the office of the county recorder of any county. The certificate must show that the computation and levy of the tax have complied with the amount due, the name, and the last known address of the assessee liable for the amount. If known, the certificate should also contain the last four digits of the assessee's social security number ([§2191.3](#)).

Any such recorded lien applies for 10 years and has the force, effect, and priority of a judgment lien ([§2191.4](#)).

No penalties shall be charged as long as installment payments are made in a timely manner. In the case of secured taxes, as long as all payments are made in a timely manner, the tax collector may not publish an affidavit of tax default pursuant to [§3371](#).

The tax collector may charge a fee for the actual cost of setting up the escape assessment payment plan ([§4837.5\(i\)](#)).

The escape installment plan is sometimes referred to as an "off-roll assessment" because the tax charge is established in the year in which the assessor enrolls the escape. The charge is reintroduced to the current roll by the auditor only if the assessee defaults the plan ([§4837.5\(e\)](#)).

The plan is defaulted if:

- Any installment is not paid by April 10;
- Property on the secured roll becomes tax defaulted or subject to the tax collector's power to sell;
- Taxes for the property on the unsecured roll are not paid before becoming delinquent; or
- There is an ownership change.

If the plan is defaulted, the remaining balance of the tax immediately becomes due and payable. The payment plan can be reinstated only if ([§4837.5\(e\)](#)):

- The assessee or the agent of the assessee can, by substantial evidence, convince the tax collector that the non-payment was not the fault of the assessee; and
- Payment of the installment amount plus any additional interest that has accrued is made prior to the time the property becomes tax defaulted or prior to June 30, whichever is earlier. The tax collector must inform the auditor of the defaulted, off-roll installment plan and of the delinquent amount remaining unpaid.

The auditor adds the unpaid balance, penalties, and costs to the current roll and adjusts the tax collector's charge accordingly. The remaining balance of the tax becomes subject to all of the provisions of law applicable to delinquent taxes ([§4837.5\(f\)](#)).

When the installment account is paid in full or is placed on the tax rolls due to a defaulted payment plan, and the tax collector has filed for record a certificate of lien, the tax collector also must file for record a release of lien. The filing of the release of lien shall not be subject to a recording fee if the certificate of lien was filed in error ([Gov. Code §27361.3](#)).

## 1800-1805 Reports & Settlements: General Requirements

### 1800. PERIODIC ACCOUNTING OF MONEY

The tax collector must account to the auditor, not less than once every 12 months and on dates approved by the auditor, for all money collected during the preceding reporting period. On the same day, the tax collector must file with the auditor either a statement under oath, an affirmation ([Code Civ. Proc. §2015.6](#)), or by declaration under penalty of perjury ([Code Civ. Proc. §2015.5](#)) showing that all money collected has been paid as required by law ([§2616](#)).

### 1801. ITEMIZED ACCOUNT OF TRANSACTIONS

The tax collector must file a statement either under oath, an affirmation ([Code Civ. Proc. §2015.6](#)), or by declaration under penalty of perjury ([Code Civ. Proc. §2015.5](#)) with the auditor that itemizes all transactions and receipts following to the tax collector's last settlement. The statement must show a breakdown on the amounts collected for each fund or district extended on the roll. Such statements must be submitted not less than once every 12 months on dates approved by the auditor ([§2616](#), [Gov. Code §24353](#)).

Where counties use a mechanized management reporting system in his or her informative reports that covers a uniform four-week period, the board of supervisors may provide by ordinance that the tax collector may utilize the same four-week period in complying with the duties required by this section ([§2616](#)).

### 1802. SETTLEMENT FOLLOWING FIRST INSTALLMENT DELINQUENCY

Annually and before February 1, the auditor shall ([§2623](#)):

- Compute and enter the delinquent penalty and costs ([§2621](#)) against all taxes on the secured roll not marked paid;
- Foot the penalties and costs; and
- Charge the tax collector with the total penalties and costs on the secured roll.

### 1803. SETTLEMENT FOLLOWING SECOND INSTALLMENT DELINQUENCY

On or before June 1, the auditor must compare the delinquent roll with the secured roll. If satisfied that the delinquent roll is correct, the auditor shall ([§2626](#)):

- Foot the unpaid taxes and penalties;
- Credit the tax collector with the unpaid taxes and penalties on the secured roll; and

- Make a final settlement with the tax collector of all taxes and penalties on the secured roll.

Within three days after this settlement, the auditor shall ([§2627](#)):

- Compute and enter the delinquent penalty and costs against all taxes on the delinquent secured roll not marked paid;
- Charge the tax collector with the amount due on the delinquent roll and foot the penalties and costs; and
- Deliver the delinquent roll duly certified to the tax collector and charge the tax collector with the total penalties and costs on the secured roll ([§2623](#)).

#### 1804. AUGUST SETTLEMENT

Annually, on or before August 10, the tax collector shall make a collections report on the secured roll and make it available to the auditor for purposes of audit ([§2856](#)).

The auditor then administers to the tax collector an oath, which is written and subscribed on the secured roll, that all payments on the roll have been credited. Upon completion of the oath, the auditor credits the tax collector with the amount unpaid and has a final settlement with the tax collector ([§2857-§2858](#)).

#### 1805. TAX COLLECTOR'S LIABILITY

Refusal or neglect by the tax collector to make all required payments or settlements within five days automatically makes the tax collector liable for all taxes charged against him or her. The district attorney is then required to bring suit against the tax collector and his or her sureties for that amount ([§2632-§2633](#), [§2860-§2861](#)).

### 1810-1813 Reports and Settlements: Servicemembers' Civil Relief Act

#### 1810. WHO QUALIFIES

All active-duty list members of the armed forces, as defined by [Title 10 U.S. Code section 101](#), qualify for the Servicemembers' Civil Relief Act. An enlistee has the same benefits as does a draftee, and no distinction is made between enlisted personnel and officers. Benefits extend to a servicemember's dependent(s), spouse, child, or individual for whom he or she provide more than half of the individual's support for 180 days immediately preceding application. Benefits do not extend to business partners or family members who are not dependents.

The following individuals do not qualify under provisions of the Act:

- Military retirees;
- Persons on inactive reserve status;
- Civilian defense workers; and
- Merchant seamen.

### 1811. THE BENEFITS OF THE ACT

The Act applies only to property owned by the claimant or his or her dependents for dwelling, professional, business, or agricultural purposes, and only to those taxes becoming due immediately prior to or during the period of military service.

If a property tax is unpaid or is on an installment plan of redemption during and by reason of active service, the delinquent tax is subject to interest, at 6% per year, in lieu of all other penalties or interest ([Title 50 U.S. Code §561\(d\)](#)).

Execution of a judgment against the individual is stayed during the period of qualifying service and for 60 days thereafter, unless, in a court's opinion, the individual's ability to comply with the judgment has not been materially affected.

During the period of service and for 180 days thereafter, sales to enforce collection of a tax or assessment are prohibited unless first authorized by a court.

If a court does permit a sale to collect a tax or assessment, the servicemember has a right of redemption (although the terms of redemption are unspecified) for six months after termination of the period of military service ([Servicemembers' Relief Act §521, §561\(b\)\(1\)\(c\)](#)).

### 1812. HOW ONE QUALIFIES

Qualification does not depend on impairment of income alone. Any condition that would reasonably impair the individual's ability to pay taxes or to respond to actions against his or her title to property must be considered. See State Controller's Office sample form, *Application for Property Tax Relief for Military Personnel* ([SCO 1-08](#)).

### 1813. TAXES SUBJECT TO THE ACT

If current-year taxes and assessments become delinquent after the onset of qualifying service, they are subject to interest only at 6% per year. This interest is computed from the point of delinquency under California law. Do not apply costs, penalties, redemption fees, or other charges.

As of the onset of qualifying service, amounts accrued remain charged against either the person or the property. However, during the protected period, additional penalties that would be imposed, pursuant to [§2922](#) or [§4103](#), are set aside in favor of the overall 6% interest.

The Servicemembers Civil Relief Act shields the eligible servicemember from making payment, and it suspends the effect of state lien-perfection laws during the protected period. Therefore, the tax collector may not default any installment redemption plan because current taxes have not been paid. For the protected period, substitute simple 6% interest for the 1.5% per month interest required by [§4221\(d\)](#).

# Turlock Irrigation District

## 2019 Financial Forecast

	2017 Actual	2018 Budget 12/12/2017	2019 Proposed Budget
<b>District Operating Revenues:</b>			
	(x\$1,000)		
Retail Electric	\$ 291,496	\$ 288,135	\$ 289,700
Wholesale electric	48,507	45,112	39,700
Gas & Oil Revenue	4,276	3,420	3,100
Wholesale Wind Revenue	2,142	5,222	6,400
BABs Revenue	3,423	3,407	3,400
Other	11,173	10,039	10,500
Water Operating Revenues	15,233	14,500	14,500
<b>Total Operating Revenues</b>	<b>376,250</b>	<b>369,836</b>	<b>367,300</b>
	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Proposed</b>
<b>Power Supply:</b>	209,682	236,698	221,400
<b>O&amp;M Expense</b>	73,021	73,546	72,900
	282,703	310,244	294,300
Cash Generated from Oper.	93,547	59,592	73,000
Interest Income-Net	3,119	1,500	2,500
<b>Total Cash Available</b>	<b>96,667</b>	<b>61,092</b>	<b>75,500</b>
	<b>(34,319)</b>	<b>(34,899)</b>	<b>(38,100)</b>
<b>Total TID Debt Serv.</b>			
Cash Avail. for Capital	62,348	26,193	37,400
Rate Stabilization Transfer Capital		7,060	9,200
Net Cash Avail. for Capital	62,348	33,253	46,600
<b>Revenue Financed Capital Expenditure</b>	<b>(14,652)</b>	<b>(22,287)</b>	<b>(24,000)</b>
<b>Balance to Reserves</b>	<b>\$ 47,696</b>	<b>\$ 10,966</b>	<b>\$ 22,600</b>
TID D/Serv. Coverage-(X)	2.82	1.75	1.98

# Turlock Irrigation District 2019 Revenue Capital Forecast

	2018	2019
Revenue Financed Capital, net of contributions	Budget Amount	Proposed Bud Amount
<b>Administration</b>		
General Manager	2,550,000	50,000
Financial Services Administration	980,000	3,007,000
Water Resources Administration	3,968,000	4,642,000
Engineering & Operations Administration	7,900,000	14,211,000
Power Supply Administration	6,582,000	1,641,000
Don Pedro Joint Accounts	107,482	262,200
Don Pedro Recreation Agency	1,499,868	192,500
Less CIAC	(3,200,000)	(3,200,000)
Less Insurance Proceeds	(1,300,000)	(700,000)
Total	<b>\$ 19,087,350</b>	<b>\$ 20,105,700</b>
Debt Financed Capital, net of contributions		
Gas Reserves	\$ 31,609,969	\$ 30,441,000
WEC Overhaul	(1,600,000)	(1,600,000)
Add Back 1/5 of WEC for payments over five years	-	(4,500,000)
MID	-	900,000
	(1,439,791)	(2,789,700)
Total	<b>\$ 28,570,178</b>	<b>\$ 22,451,200</b>
<b>Grand Total</b>	<b>\$ 47,657,528</b>	<b>\$ 42,557,000</b>

## Summary by Administration

	2018 Budget	Draft 2019 Budget Workshop	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget	2018 to 2019 Proposed Budget
<b>GM</b>	9,204,000	10,273,000	(805,000)	9,468,000	2.9%
<b>EAA</b>	1,931,000	2,200,000	(395,000)	1,805,000	-6.5%
<b>FSA</b>	12,835,000	12,236,000	1,187,000	13,423,000	4.6%
<b>WRA*</b>	19,647,000	20,295,000	223,000	20,518,000	4.4%
<b>EOA</b>	21,898,000	22,811,000	882,000	23,693,000	8.2%
<b>PSA**</b>	96,711,000	96,335,000	(1,363,000)	94,972,000	-1.8%
<b>TOTAL</b>	<b>162,226,000</b>	<b>164,150,000</b>	<b>(271,000)</b>	<b>163,879,000</b>	<b>1.2%</b>
	A	B	C-B	C	(C-A)/A

\* Includes Accounts from Fund 2 & all of Fund 3

\*\* Includes Accounts from Fund 2 & net of BAB revenue

## Proposed Staffing by Business Unit 2018 vs. 2019

	<u>2018</u>	<u>2019</u>	<u>Δ's</u>
General Manager	59	49	(10)
External Affairs	6	9	3
Financial Services	46	62	16
Water Resources	134	125	(9)
Electrical Engineering & Operations	128	132	4
Power Supply	83	79	(4)
	<u>456</u>	<u>456</u>	<u>0</u>

# General Manager Operations & Maintenance Budget

	2018 Budget	2018 Projected	Draft 2019 Budget Workshop	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget	Proposed Budget
Board of Directors	\$ 70,000	\$ 69,000	\$ 70,000	\$ -	\$ 70,000	\$ 70,000
General Manager	1,737,000	1,622,000	1,784,000	1,000	1,785,000	1,785,000
Director of Water Resources	290,000	306,000	272,000	-	272,000	272,000
Customer Service	5,561,000	5,144,000	5,498,000	(809,000)	4,689,000	4,689,000
Strategic Issues & Planning	1,301,000	1,170,000	1,339,000	-	1,339,000	1,339,000
Human Resources	1,202,000	1,077,000	1,312,000	1,000	1,313,000	1,313,000
<b>TOTAL</b>	<b>\$ 10,161,000</b>	<b>\$ 9,388,000</b>	<b>\$ 10,275,000</b>	<b>\$ (807,000)</b>	<b>\$ 9,468,000</b>	<b>\$ 9,468,000</b>
FT Employees	59	59	59	(10)	49	49
	A	B	C	C-B	C	C

# General Manager 2019 - Proposed Capital Budget

Description	Amount
Contingency Plan	50,000
FERC Relicensing DP ( <i>TID Only</i> )****	2,000,000
	2,050,000
Less Bond Financed****	(2,000,000)
Total General Manager	\$ 50,000

# External Affairs Administration

# External Affairs Budget

	2018 Budget	2018 Projected	Draft 2019 Budget Workshop	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget
Government Affairs/Public Info	\$ 1,931,000	\$ 2,001,000	\$ 2,200,000	\$ (395,000)	\$ 1,805,000
<b>TOTAL</b>	<b>\$ 1,931,000</b>	<b>\$ 2,001,000</b>	<b>\$ 2,200,000</b>	<b>\$ (395,000)</b>	<b>\$ 1,805,000</b>
∞ FT Employees	6		6	3	9
	A		B	C-B	C

External Affairs  
2019 - Proposed Capital Budget

- No Capital Budgeted for 2019

# Power Supply Administration

# Power Supply Administration Operations & Maintenance Budget

	2018	2018	Draft	Budget Workshop to	2019	Proposed Budget	2019
	Budget	Projected	Budget Workshop	Δ's	Proposed Budget	Proposed Budget	Proposed Budget
Administration	\$ 8,379,000	\$ 8,243,000	\$ 8,674,000	\$ (1,357,000)	\$ 7,317,000		
Hydro Plants	2,036,000	2,314,000	1,969,000	2,000	1,971,000		
Dam Safety	134,000	184,000	247,000	-	247,000		
System Control & Load Dispatch	2,137,000	2,369,000	2,462,000	-	2,462,000		
Walnut Power Plant	122,000	174,000	116,000	-	116,000		
Almond Power Plant	5,238,000	5,223,000	5,262,000	3,000	5,265,000		
Walnut Energy Center (excluding debt service & Clearings) O&M	15,454,000	14,569,000	15,674,000	3,000	15,677,000		

# Power Supply Administration Operations & Maintenance Budget cont.

	2018 Budget	2018 Projected	Draft 2019 Budget Workshop	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget	2019 Proposed Budget
Tuolumne Wind Project (excluding debt service & Clearings) O&M	14,156,000	13,655,000	13,827,000	-	13,827,000	13,827,000
Almond 2 Power Plant	2,254,000	2,558,000	2,433,000	-	2,433,000	2,433,000
Clearings	(1,648,000)	(1,472,000)	(1,664,000)	-	(1,664,000)	(1,664,000)
DPOA	3,359,000	3,114,000	3,476,000	1,000	3,477,000	3,477,000
Less Contributions	(1,059,000)	(982,000)	(1,082,000)	(15,000)	(1,097,000)	(1,097,000)
<b>TOTAL EXCLUDING DEBT</b>	<b>\$ 50,562,000</b>	<b>\$ 49,949,000</b>	<b>\$ 51,394,000</b>	<b>\$ (1,363,000)</b>	<b>\$ 50,031,000</b>	<b>\$ 50,031,000</b>
Walnut Energy Center Debt Service	18,044,000	18,058,000	18,059,000	-	18,059,000	18,059,000
Tuolumne Wind Project Debt Service, net of BABs Revenue	28,106,000	28,109,000	26,882,000	-	26,882,000	26,882,000
<b>TOTAL JPA O&amp;M DEBT</b>	<b>\$ 46,150,000</b>	<b>\$ 46,167,000</b>	<b>\$ 44,941,000</b>	<b>\$ -</b>	<b>\$ 44,941,000</b>	<b>\$ 44,941,000</b>
<b>TOTAL</b>	<b>\$ 96,712,000</b>	<b>\$ 96,116,000</b>	<b>\$ 96,335,000</b>	<b>\$ (1,363,000)</b>	<b>\$ 94,972,000</b>	<b>\$ 94,972,000</b>
FT Employees	83	83	83	(4)	79	79
	A	B	B	C-B	C	C

## Power Supply Administration

Description	Amount
TWP Access Roads	23,000
TWP - 34.5 KV Transformer Replacement	500,000
Lower Dawson Dam 1 Embankment Work	30,000
La Grange Penstock Slope Gunite	13,000
Turlock Lake Sandbag Storage	15,000
Turlock Lake Dam Rehabilitation Project	150,000
Hickman Trash Rack Cleaner Controls	45,000
LAG PP HPU Replacement	28,000
Woodward PP AVR Replacement	32,000
APP, Potable Water Supply	155,000
WEC, ZLD Process Improvements	400,000
WEC, Unit #3 Protective Relay	250,000
Natural Gas Reserves - Barnett&****	800,000
Natural Gas Reserves - Pinedale&****	800,000
WEC, Major Inspection Unit #1 (Overhaul)****	3,000,000
WEC, Major Inspection Unit #3 (Pre-Order Parts)****	1,500,000
	<b>7,741,000</b>
Less Bond Financed****	<b>(6,100,000)</b>
Total Power Supply Administration	<b>\$ 1,641,000</b>

# Power Supply Administration

## 2019 WECA Proposed Budget

	2018	2019
	Budget Adopted	Budget Proposed
(x\$1,000)		
<b>Operating Revenues:</b>		
WECA Lease Revenue	83,524	93,650
<b>Fuel:</b>		
Fuel	40,655	54,300
Gas Fields	(1,464)	(1,100)
<b>Total Power Supply</b>	<b>39,191</b>	<b>53,200</b>
<b>Net Oper. Margin</b>	<b>44,333</b>	<b>40,450</b>
<b>O &amp; M (exc. depr., depl. &amp; Amort.):</b>		
O & M	20,168	20,500
<b>Net O&amp;M Expense</b>	<b>20,168</b>	<b>20,500</b>
<b>Total Cash Generated</b>	<b>24,165</b>	<b>19,950</b>
<b>Debt Service</b>		
Commercial Paper	(18,315)	(18,400)
<b>Total TID Debt Serv.</b>	<b>(19,315)</b>	<b>(19,300)</b>
Net Cash Avail. for Capital	4,850	650
<b>Revenue Financed Capital Expenditures</b>	<b>(4,850)</b>	<b>(650)</b>
<b>Balance to Reserves</b>	<b>\$ -</b>	<b>\$ -</b>
WEC D/Serv. Coverage-(X)	1.00	1.00

# Power Supply Administration

## 2019 WECA Proposed Capital Budget

Description	Amount
WEC, ZLD Process Improvements	400,000
WEC, Unit #3 Protective Relay_SEL	250,000
WEC, Major Inspection Unit #1 (Overhaul)****	3,000,000
WEC, Major Inspection Unit #3 (Pre-Order Parts)****	1,500,000
Natural Gas Reserves - Barnett*&****	800,000
Natural Gas Reserves - Pinedale*&****	800,000
	<b>6,750,000</b>
Less Capital Financing****	(6,100,000)
Total Power Supply Administration	<b>\$ 650,000</b>

# Power Supply Administration

## 2019 TWPA Proposed Budget

	2018 Budget Adopted	2019 Budget Proposed
(x\$1,000)		
<b>Operating Revenues:</b>		
Wholesale Wind Sales	5,222	\$ 6,400
TWPA Lease Revenue	39,817	37,178
BAB's Interest Income	3,407	3,400
<b>Total Operating Revenues</b>	<u>48,446</u>	<u>46,978</u>
<b>Operating Expenses:</b>		
Transmission	4,842	4,000
Land Lease Expense	1,064	1,100
O & M	6,257	7,000
Insurance	493	500
Real Estate Taxes	1,500	1,200
<b>Total Operating Expenses</b>	<u>14,156</u>	<u>13,800</u>
<b>Total Cash Generated</b>	<u>34,290</u>	<u>33,178</u>
Debt Service	<u>(33,790)</u>	<u>(32,600)</u>
Net Cash Avail. for Capital	500	578
<b>Revenue Financed Capital Expenditures</b>	<u>(500)</u>	<u>(578)</u>
<b><u>Balance to Reserves</u></b>	<u>\$ -</u>	<u>\$ -</u>
TWPA D/Serv. Coverage-(X)	1.0	1.0

# Power Supply Administration 2019 TWPA Proposed Capital Budget

<b>Description</b>	<b>Amount</b>
TWPA Access Roads	23,000
TWPA 34.5 KV Transformer	500,000
TWP TCS SCADA Network Equipment Replacement	<u>55,000</u>
Total Capital	<b>578,000</b>

# Electric Engineering & Operations Administration

# Electrical Engineering & Operations Administration Operations & Maintenance Budget

	2018	2018	Draft	Budget Workshop to	2019	2019	2018
	Budget	Projected	Budget Workshop	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
			Δ's				
Administration	\$ 5,479,000	\$ 5,320,000	\$ 5,349,000	\$ 672,000	\$ 6,021,000		
Field Service Division				814,000	814,000		
Line Dept	12,083,000	13,566,000	12,870,000	6,000	12,876,000		
Maintenance & Operation	8,326,000	8,678,000	9,110,000	4,000	9,114,000		
Control Center Operations	5,385,000	5,905,000	6,193,000	5,000	6,198,000		
Environment Health/Safety	602,000	581,000	620,000	(620,000)	-		
Less Clearings							
Control Center	(5,385,000)	(5,965,000)	(6,199,000)	-	(6,199,000)		
Supervision & Engineering	(4,947,000)	(6,263,000)	(5,133,000)	1,000	(5,132,000)		
<b>TOTAL</b>	<b>\$ 21,543,000</b>	<b>\$ 21,822,000</b>	<b>\$ 22,810,000</b>	<b>\$ 882,000</b>	<b>\$ 23,692,000</b>		<b>10</b>
FT Employees	128		128	4	132		(C-
	A	B	C-B	C			

# Electrical Engineering & Operations Administration

## 2019 Proposed Capital Budget

<u>Description</u>	<u>Amount</u>
Routine Expan. - Trans & Dist	1,180,000
Routine Expan. - Transformers	1,800,000
Routine Expan. - Services	2,479,000
Routine Expan. - Meters	820,000
Routine Expan. - St. Lighting	121,000
Meter Tools and Test Equipment	15,000
Revenue Meter Replacement	121,000
Upgrade Substations	440,000
Upgrade Substations	120,000
Microwave Battery Replacement	25,000
Woodward Battery Replacement	30,000
Hickman Battery Replacement	20,000
Joint 230 kV Trans. & Switchyard Upgrades	350,000
DA Wireless System Expansion	100,000
Fiber Optic Cable Maintenance and Repair	75,000
Line Dept. Tools	30,000
Communications Equipment	30,000

# Electrical Engineering & Operations Administration

## 2019 Proposed Capital Budget

<u>Description</u>	<u>Amount</u>
Electronic Tools & Test Equipment	35,000
EMS Upgrade	50,000
TOA Upgrade	150,000
Substation Tools and Test Equipment	25,000
TWP TCS SCADA Network Equipment Replacement	55,000
Upgrade/Replace RTU's	110,000
Upgrade Trans & Dist Lines- Govt	500,000
Upgrade Trans & Dist Lines- EOL	2,800,000
Pole Test and Replacement	1,000,000
Underground Cable Replacement	1,000,000
Gatekeeper Replacement Project	730,000
Energy Imbalance Market****	295,000
230 kV Pole Painting & Refurbishment****	2,000,000
EMS Replacement****	1,000,000
Microwave System Replacement****	750,000
	<b>18,256,000</b>
Less CIAC	(3,200,000)
Less Bond Financed****	(4,045,000)
<b>Total Engineering &amp; Operations Administration</b>	<b>\$ 11,011,000</b>

# Water Resources Administration

# Water Resources Administration Operations & Maintenance Budget

	2018 Budget	2018 Projected	Budget Workshop 2019	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget	2018 to 2019 Proposed Budget
Administration	\$ 1,180,000	\$ 1,190,000	\$ 1,284,000	\$ -	\$ 1,284,000	\$ 1,284,000
Security & Emergency Preparation	871,000	865,000	889,000	341,000	1,230,000	1,230,000
Safety & Compliance	-	-	-	621,000	621,000	621,000
Water Planning Department	786,000	401,000	311,000	1,000	312,000	312,000
Civil Engineering	2,030,000	2,293,000	2,058,000	3,000	2,061,000	2,061,000
Construction & Maintenance	8,427,000	8,737,000	8,798,000	(251,000)	8,547,000	8,547,000
Water Distribution	6,494,000	7,200,000	7,444,000	7,000	7,451,000	7,451,000
Transportation	3,787,000	3,843,000	3,970,000	(3,970,000)	-	-
Fleet Clearing OH Clearings	(3,431,000) (2,823,000)	(3,474,000) (2,823,000)	(3,463,000) (3,066,000)	3,463,000 7,000	- (3,059,000)	- (3,059,000)
La Grange/DPRA net of contributions	2,080,000	1,799,000	2,069,000	3,000	2,072,000	2,072,000
<b>TOTAL</b>	<b>\$ 19,401,000</b>	<b>\$ 20,031,000</b>	<b>\$ 20,294,000</b>	<b>\$ 225,000</b>	<b>\$ 20,519,000</b>	<b>5.8%</b>
FT Employees	134	134	134	(9)	125	(C-A)/A
	A	B	C	C-B	C	

# Water Resources Administration

## 2019 Proposed Capital Budget

<b>Description</b>	<b>Amount</b>
Pilot-Scale Groundwater Recharge Program	100,000
Turlock Lake Strategic Operations	135,000
Broadway Yard Drain Replacement	14,000
Canal Office Asphalt Seal/Stripe	15,000
Chiller #2	50,000
North Annex Asphalt-Drainage	375,000
Physical Security	60,000
Harding/Neilsen Drains-Levee/Fish Screen	448,000
Irrigation Capital	2,100,000
Office Furniture Replacement	40,000
Camera Systems	10,000
Key Management System	32,000
Access Control System	253,000
Meikle Building Main Lobby Renovation	100,000
SGMA	150,000
Visitor Center Rebuild	700,000
Broadway Yard Building 6 Improvements	60,000
Palm Street Project****	100,000
Domestic Water****	1,416,000
	<b>6,158,000</b>
Less Bond Financed****	<b>(1,516,000)</b>
<b>Total Water Resources Admin</b>	<b>\$ 4,642,000</b>

# Financial Services Administration

# Financial Services Administration Operations & Maintenance Budget

	2018 Budget	2018 Projected	Draft 2019 Budget Workshop	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget	2018 to 2019 Proposed Budget
Administration	\$ 496,000	\$ 432,000	\$ 623,000	\$ (25,000)	\$ 598,000	
Rates and Risk	-	-	-	759,000	759,000	
Accounting	3,542,000	3,075,000	3,269,000	2,000	3,271,000	
Information Services	6,989,000	5,947,000	6,970,000	3,000	6,973,000	
Materials Management	1,903,000	1,932,000	1,962,000	2,000	1,964,000	
CTC	1,718,000	1,459,000	1,746,000	-	1,746,000	
Fleet Maintenance	-	-	-	3,938,000	3,938,000	
Clearings	(2,170,000)	(2,300,000)	(2,334,000)	(3,492,000)	(5,826,000)	
<b>TOTAL</b>	<b>\$ 12,478,000</b>	<b>\$ 10,545,000</b>	<b>\$ 12,236,000</b>	<b>\$ 1,187,000</b>	<b>\$ 13,423,000</b>	<b>7.6%</b>
FT Employees	46		46	16	62	(C-A)/A
	A		B	C-B	C	

# Financial Services Administration 2019 Proposed Capital Budget

<b>Description</b>	<b>Amount</b>
Shop, Tools and Test Equipment	5,000
MultiFunction Printer	75,000
PC/Workstations	300,000
Network Infrastructure	850,000
Replacement Vehicles	1,120,000
Equipment Replacement CARB Req'd	590,000
Vertical Mill Replacement	35,000
Parts Washer Replacement	15,000
Press Brake Replacement Dies	17,000
CIS Replacement****	7,935,000
	<b>10,942,000</b>
Less Bond Financed****	<b>(7,935,000)</b>
<b>Total Financial Services Administration</b>	<b>\$ 3,007,000</b>

# Miscellaneous Rates & Fees

## Misc. Rates

- Electric service Schedule of Charges
  - Fees collected for routine expansion.
  - Represents CIAC Revenue, \$1.9 Million through 10/31/18.
- Damaged Meter Charges
  - No Changes.
- Materials and Service Schedule of Charges
  - Material Management updated inventory prices based on weighted average.
  - Adjusted Schedule of Charges to reflect new EV Rate.

## Misc. Rates cont.

- **Hourly Rates, Worked Billed to Others (WBO)**
  - Rates adjusted to reflect current wages and benefits.
  - Through 10-31-18, 186 WBO events.
- **Equipment Rates**
  - No change to the Transportation and Facilities rates.

## Summary by Administration

	2018 Budget	Draft 2019 Budget Workshop	Budget Workshop to Proposed Budget Δ's	2019 Proposed Budget	2018 to 2019 Proposed Budget
<b>GM</b>	10,161,000	10,275,000	(807,000)	9,468,000	-6.8%
<b>EAA</b>	1,931,000	2,200,000	(395,000)	1,805,000	-6.5%
<b>FSA</b>	12,478,000	12,236,000	1,187,000	13,423,000	7.6%
<b>WRA*</b>	19,401,000	20,294,000	224,000	20,518,000	5.8%
<b>EOA</b>	21,543,000	22,810,000	883,000	23,693,000	10.0%
<b>PSA**</b>	96,712,000	96,335,000	(1,363,000)	94,972,000	-1.8%
<b>TOTAL</b>	<b>162,226,000</b>	<b>164,150,000</b>	<b>(271,000)</b>	<b>163,879,000</b>	<b>1.0%</b>
	A	B	C-B	C	(C-A)/A

\* Includes Accounts from Fund 2 & all of Fund 3

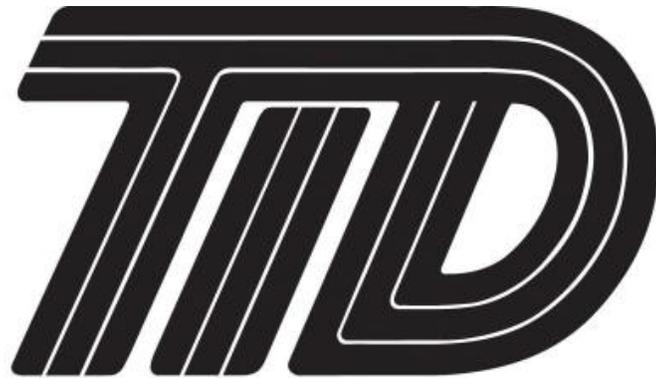
\*\* Includes Accounts from Fund 2 & net of BAB revenue

# Turlock Irrigation District 2019 Financial Forecast

	2017 Actual	2018 Budget 12/12/2017	2019 Proposed Budget
(x\$1,000)			
<b>District Operating Revenues:</b>			
Retail Electric	\$ 291,496	\$ 288,135	\$ 289,700
Wholesale electric	48,507	45,112	39,700
Gas & Oil Revenue	4,276	3,420	3,100
Wholesale Wind Revenue	2,142	5,222	6,400
BABs Revenue	3,423	3,407	3,400
Other	11,173	10,039	10,500
Water Operating Revenues	15,233	14,500	14,500
<b>Total Operating Revenues</b>	<b>376,250</b>	<b>369,836</b>	<b>367,300</b>
<b>Power Supply:</b>	<b>209,682</b>	<b>236,698</b>	<b>221,400</b>
<b>O&amp;M Expense</b>	<b>73,021</b>	<b>73,546</b>	<b>72,900</b>
Cash Generated from Oper.	282,703	310,244	294,300
Interest Income-Net	93,547	59,592	73,000
<b>Total Cash Available</b>	<b>3,119</b>	<b>1,500</b>	<b>2,500</b>
<b>Total TID Debt Serv.</b>	<b>(34,319)</b>	<b>(34,899)</b>	<b>(38,100)</b>
Cash Avail. for Capital	62,348	26,193	37,400
Rate Stabilization Transfer Capital		7,060	9,200
Net Cash Avail. for Capital	62,348	33,253	46,600
<b>Revenue Financed Capital Expenditure</b>	<b>(14,652)</b>	<b>(22,287)</b>	<b>(24,000)</b>
<b><u>Balance to Reserves</u></b>	<b>\$ 47,696</b>	<b>\$ 10,966</b>	<b>\$ 22,600</b>
TID D/Serv. Coverage-(X)	2.82	1.75	1.98

# Turlock Irrigation District 2019 Revenue Capital Forecast

	2018	2019
Revenue Financed Capital, net of contributions	Budget Amount	Proposed Bud Amount
<b>Administration</b>		
General Manager	2,550,000	50,000
Financial Services Administration	980,000	3,007,000
Water Resources Administration	3,968,000	4,642,000
Engineering & Operations Administration	7,900,000	14,211,000
Power Supply Administration	6,582,000	1,641,000
Don Pedro Joint Accounts	107,482	262,200
Don Pedro Recreation Agency	1,499,868	192,500
Less CIAC	(3,200,000)	(3,200,000)
Less Insurance Proceeds	(1,300,000)	(700,000)
Total	<b>\$ 19,087,350</b>	<b>\$ 20,105,700</b>
<b>Debt Financed Capital, net of contributions</b>		
Gas Reserves	\$ 31,609,969	\$ 30,441,000
WEC Overhaul	(1,600,000)	(1,600,000)
Add Back 1/5 of WEC for payments over five years	-	(4,500,000)
MID	-	900,000
	(1,439,791)	(2,789,700)
Total	<b>\$ 28,570,178</b>	<b>\$ 22,451,200</b>
<b>Grand Total</b>	<b>\$ 47,657,528</b>	<b>\$ 42,557,000</b>



# **WATER & POWER**

*Serving Central California since 1887*

# **2021 Budget**

**RESOLUTION NO. 2020 - 59**

**RESOLUTION APPROVING TURLOCK IRRIGATION DISTRICT 2021 BUDGET AND SCHEDULES OF OTHER CHARGES**

BE IT HEREBY RESOLVED by the Board of Directors of the Turlock Irrigation District that as follows:

1. That the Turlock Irrigation District budget for calendar year 2021 is hereby approved and a copy is ordered filed in the Executive Secretary's office.
2. Those schedules of Other Charges, consisting of the Electric Service Schedule of Charges, Materials and Services Schedule of Charges, and Damaged Meter Charges, are hereby approved and adopted effective January 1, 2021.
3. Equipment Rates and Hourly Labor Rates for Work Billed to Others, copies of which are attached to this resolution, are hereby approved and adopted effective January 1, 2021.
4. All Previously adopted Schedules of Other Charges are hereby rescinded.

Moved by Director Frantz, seconded by Director Fernandes, that the foregoing resolution be adopted.

Upon roll call the following vote was had:

Ayes: Directors Fernandes, Frantz, Alamo, Macedo, Santos  
Noes: Directors - None  
Absent: Directors - None

The President declared the resolution adopted.

I, Tami Wallenburg, Executive Secretary to the Board of Directors of the TURLOCK IRRIGATION DISTRICT, do hereby CERTIFY that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of said Board of Directors held the 15<sup>th</sup> day of December, 2020.



Executive Secretary to the Board of  
Directors of the Turlock Irrigation District

## Turlock Irrigation District-Budget

(x\$1,000)	<b>2020 Budget</b>	<b>2021 Budget <i>Adopted 12/15/2020</i></b>
<b>District Operating Revenues:</b>		
Retail Electric	\$ 289,000	\$ 290,700
Wholesale Electric	50,500	54,100
Wholesale Wind Revenue	2,900	3,000
BABs Revenue	3,400	3,400
Other	12,900	9,300
Water Operating Revenues	14,500	14,500
<b>Total Operating Revenues</b>	<u>373,200</u>	<u>375,000</u>
<b>Power Supply (Purchase Power &amp; Fuel)</b>	<u>224,500</u>	<u>214,500</u>
<b>O&amp;M Expense</b>	<u>77,500</u>	<u>82,400</u>
	<u>302,000</u>	<u>296,900</u>
Cash Generated from Operations	<u>71,200</u>	<u>78,100</u>
Interest Income-Net	4,500	3,000
<b>Total Cash Available</b>	<u>75,700</u>	<u>81,100</u>
<b>Total TID Debt Serv.</b>	<u>(38,000)</u>	<u>(33,600)</u>
Cash Available for Capital	37,700	47,500
<b>Revenue Financed Capital Expenditures</b>	(55,300) *	(62,200)
<b><u>Net Cash Generated</u></b>	<u><u>\$ (17,600)</u></u>	<u><u>\$ (14,700)</u></u>
TID Debt/Service Coverage-(X)	1.99	2.41
Rate Stabilization Transfer Capital	\$ 16,000	\$ 14,700

\* Original budget plus amendments.

**Turlock Irrigation District - Capital Plan**

(x\$1,000)	<u>2020</u>	<u>2021</u>
<b>Electric</b>		
Generation	\$ 23,050	\$ 36,570
Substation	670	650
Transmission & Distribution Lines	12,020	11,440
Transformers	2,300	2,540
Services	2,480	2,230
Meters	920	880
Lighting	120	180
Less: DPOA Contributions	<u>(4,860)</u>	<u>(7,580)</u>
<b>Total Electric</b>	<u>36,700</u>	<u>46,910</u>
<b>Water Storage</b>		
Water Delivery	5,030	6,210
Structures & Improvements	2,600	750
Less: DPOA Contributions	<u>(380)</u>	<u>(690)</u>
<b>Total Irrigation</b>	<u>7,250</u>	<u>6,270</u>
(x\$1,000)	<u>2020</u>	<u>2021</u>
<b>General</b>		
Structures & Improvements	1,270	1,470
Office Furniture	50	40
Office Equipment	190	220
Data Processing Equipment	9,640	7,900
General	70	160
Transportation Equipment	1,460	2,750
Tools, Shop & Test Equipment	190	250
Communication Equipment	1,390	2,140
Recreation Facilities	5,210	1,230
Less: DPOA Contributions	(90)	(90)
Less: DPRA Contributions	<u>(980)</u>	<u>(780)</u>
<b>Total General</b>	<u>18,400</u>	<u>15,290</u>
<b>Total Capital</b>	<u>62,350</u>	<u>68,470</u>
<b>Less Financed Capital</b>	<u>(3,350)</u>	<u>(4,400)</u>
<b>Amount Funded by Revenues</b>	<u>59,000</u>	<u>64,070</u>
Insurance Proceeds	(3,700)	(1,870)
<b>Net Amount Funded by Revenues</b>	<u>\$ 55,300</u>	<u>\$ 62,200</u>

Administration & Account

2021  
Budget

Fund: 01 Turlock Irrigation District  
Use: Purchase Power

Resource Management Planning & Rates

52200	Purchased Power	8,071,254
52205	Solar PPA & CAISO Exp	7,768,380
52395	Transmission Access Review	367,252
52903	PP - NCPA Geo Capacity	2,130,164
52905	PP - COTP Debt	1,788,212
52906	PP - SOT Debt	11,511
52907	PP - SOT Service	6,062,542
		<u>26,199,315</u>
52912	Almond - Fuel	5,959,427
52910	PP - PGT Expansion Debt	1,188,938
52915	PP - Pinedale Fields	1,793,389
52920	WEC Fuel	55,685,535
53312	A2PP Fuel	15,176,725
52770	Natural Gas Depletion	2,798,849
		<u>82,602,863</u>
	Total TID Purchased Power & Generation Fuel	<span style="border: 1px solid black; padding: 2px;">108,802,178</span>

Administration & Account

2021  
Budget

Use: Operation & Maintenance

General Manager

54105	Board of Directors	131,602
52550	Customer Service/Credit	6,471,604
54110	General Manager	2,156,273
54114	Director of Water Resources	293,071
52605	Public Benefit	8,048,884
54117	Government Affairs/Public Information	<u>2,039,383</u>
		10,088,267
		<u>(8,048,884)</u>
		2,039,383
54119	Human Resource/Recruitments	20,800
54120	Human Resources	1,423,859
54126	Human Resource Training	50,000
54155	Employee Benefits	440,000
54156	Employee Benefits Insurance	26,387,084
54157	Workers Compensation	<u>664,798</u>
		28,986,541
54275	Employee Benefits Clearing	<u>(27,491,882)</u>
		1,494,659
	Total General Manager	12,586,592

Administration & Account

2021  
Budget

Financial Services Administration

54130	Financial Sevices Administration	613,957
54132	Rates and Risks	773,040
54122	Financial Support Services	1,439,191
54131	Accounting Department	<u>1,762,731</u>
		3,201,922
54125	Information Services Department	9,208,033
54129	IT Outsourcing	618,999
52637	EMS - Operations	<u>1,656,920</u>
		11,483,952
54205	Materials Management	1,070,000
54210	Warehouse Division	<u>809,496</u>
		1,879,496
54121	Safety & Compliance Division	567,334
54113	Security & Emergency Preparation	<u>1,354,602</u>
		1,921,936
51220	Fleet & Plant Services	541,151
58105	Fleet & Fabrication	<u>3,493,725</u>
		4,034,876
	Total before allocated expense	<u>23,909,179</u>
58195	Fleet Clearing	(3,505,964)
54285	Overhead Clearing	(829,000)
54290	FSA - Overhead Clearing	<u>(1,548,558)</u>
	Total Financial Services Administration	18,025,657

Administration & Account

2021  
Budget

Water Resources Administration

54115	Water Resources Admin	1,228,579
54118	Water Planning Department	404,160
52613	Strategic Issues & Planning	1,778,375
51205	Civil Engineering	2,435,361
51215	Construction & Maintenance Department	654,973
51225	Equipment Operation Division	389,255
51230	Construction Division	4,012
51245	Pipeline	402,940
51250	Gunite	65,340
51340	Maint of Main Canal/LG Res	34,725
51350	Maint of Turlock Lake	16,800
51410	Operation TID Drainage Pumps	200,000
51415	Operation of District Pumps	138,002
51416	Gomes Lake Maintenance	13,540
51417	Gomes Lake Operation - Electrical	3,000
51435	Maintenance of District Pumps	363,136
51445	Maintenance of Drainage Ditches	238,803
51520	Maintenance of Canals Below Turlock Lake	561,657
51530	Maintenance of Laterals & Cross Ditches	1,311,656
51540	Maintenance of Spillways, Weirs & Gates	508,153
51545	Maintenance of Bridges & Siphons	100,682
51555	Weeds, Moss and Rodent Control	1,119,579
59211	C & M WBO - Budget	2,500
		<hr/>
		6,128,753
51235	Water Distribution Department	1,669,727
51565	SBX7-7	185,000
51310	Operation of La Grange Reservoir	84,267
51315	Operation of Main Cnl Lg Dam /TIK	36,061
51320	Operation of Turlock Lake	26,456
51325	Purchased Water	120,000
51335	Maint of La Grange Res	1,000
51510	Water Delivery Operations	5,171,237
51550	Maintenance of Water Measuring Devices	70,080
		<hr/>
		7,363,828

Admininstration & Account

2021  
Budget

Water Resources Administration

51240	Facilities Division	37,761
54140	Maintenance Of Rental Property	73,341
54141	Maintenace of Canal Office	555,204
54142	Maintenance of Broadway Yard	759,145
54143	Maintenance of North Annex	74,031
54145	Palm Property	78,061
54147	Shoemaker Building	45,700
54148	Waymire Building	58,200
54149	Canal Campus	<u>500,000</u>
		2,181,443
51295	Overhead clearing	(3,110,653)
	Work Billed to Others	<u>(2,500)</u>
	Total Water Resources	18,407,346

Admininstration & Account

2021  
Budget

Electrical Engineering & Operations

52610	Electrical Engineering	5,920,329
52360	Sub Trans Maint - Overhead Lines	154,920
52440	Dist Oper - Customer Installations	914,231
52441	Dist Maint - Tree Trimming	3,235,000
52470	Dist Maint - Overhead Lines	4,925,905
52472	Dist Maint - General Order 95	215,261
52473	Dist Maint - General Order 128	45,400
52475	Dist Maint - Underground Lines	1,543,170
52480	Dist Maint - Line Transformers	164,956
52485	Dist Maint - Street Lighting	149,521
52625	Line Department	2,414,850
59210	Line WBO - Budgeting Purposes	1,193,684
		<hr/>
		14,956,898

Administration & Account

2021  
Budget

Electrical Engineering & Operations

52315	Sub Trans Oper - Station Expenses	1,144,848
52325	Sub Trans Oper - Contracts	160,000
52335	Sub Trans - Oper Below 230KV TO 69KV	2,080
52355	Sub Trans Maint - Station Equipment	376,471
52415	Dist Oper - Station Expense	3,164,533
52435	Dist Oper - Meters	1,166,436
52460	Dist Maint - Structures	21,560
52465	Dist Maint - Station Equipment	1,878,844
52471	Dist Maint - Capacitors	172,922
52490	Dist Maint - Meters	205,027
52510	Field Services Division	563,990
52630	Electronics Division	889,359
52636	SCADA Maintenance	54,361
52640	Substation Division	17,700
52645	Maintenance & Operation Dept	643,019
54135	Maintenance of Communication	490,942
54136	Maintenance of Fiber Optics	44,000
		<u>10,996,092</u>
52635	Power Control Center Operations	6,715,257
52690	Power Control Center Clearing	(6,715,257)
52695	EUA Overhead Clearing	(5,826,495)
		<u>(12,541,752)</u>
	Work Billed to Others	<u>(1,193,684)</u>
	Total Electrical Engineering & Operations	24,853,140

Administration & Account

2021  
Budget

Power Supply Administration

52611	Power Supply Administration	605,142
52612	Power Plant Engineering Dept	461,335
52607	Energy Markets Dept	1,425,399
52609	Trading & Scheduling	2,810,895
52615	Hydro Plant Division	314,888
52608	Resource Planning	1,430,850
		<u>7,048,509</u>
52100	Small Hydro Power Plants	2,445,339
52210	System Control & Load Dispatching	2,710,126
		<u>5,155,465</u>
52800	Combustine Turbine Division	530,877
52810	Walnut - Gener Oper - Generation	41,833
52820	Walnut - Gener Oper - Misc Plant	23,608
52830	Walnut - Gener Maint - Equipment	61,958
52835	Walnut - Gener Maint - Misc Plant	1,638
52840	Almond - Gener Oper - Generation	2,442,965
52845	Almond - Gener Maint - Ctg	225,650
52850	Almond - Gener Maint - Hrsg	175,061
52855	Almond - Gener Maint - Cool Sus	43,091
52860	Almond - Gener Maint - Cls Cool Sys	35,920
52865	Almond - Gener Maint - Wtr Trtmnt System	331,081
52870	Almond - Gener Maint - Dcs & Plc	408,006
52875	Almond - Gener Maint - Elec Pwr Dist	88,530
52880	Almond - Gener Maint - Fuel & Gas	60,355
52885	Almond - Gener Maint - Emis Control Sys	93,761
52890	Almond - Gener Maint - Air System	35,680
52895	Almond - Gener Maint - Misc Plant	548,037
		<u>5,148,051</u>

Admininstration & Account

2021  
Budget

Power Supply Administration

54116	Dam Safety	331,434
52925	Walnut Energy Center Plant Operations	6,830,585
52930	Walnut Energy Ctr Maint Unit 1	797,702
52932	Walnut Energy Ctr Maint Unit 2	797,702
52935	Walnut Energy Ctr Maint Combined Steam	653,456
52940	Walnut Energy Ctr Maint Steam Turbine Genr	450,047
52945	Walnut Energy Ctr Maint Cooling Wtr Sys	161,781
52950	Walnut Energy Ctr Maint Misc Water Sys	56,536
52955	Walnut Energy Ctr Maint DCS	328,061
52960	Walnut Energy Ctr Maint Electrical Dist	132,624
52965	Walnut Energy Ctr Maint Fuel Gas Sys	64,028
52970	Walnut Energy Ctr Maint Emissions Contr	159,400
52975	Walnut Energy Ctr Maint Plant Air Sys	28,285
52980	Walnut Energy Ctr Maint Misc Plant & Struc	361,261
52985	Walnut Energy Ctr Maint ZLD System	1,110,428
52990	Walnut Energy Ctr ZLD System Operation	2,150,160
52995	Walnut Energy Ctr Safety & Regulatory	304,981
		<hr/> 14,387,037

Administration & Account

2021  
Budget

Power Supply Administration

53205	Transmission Costs	1,375,903
53208	Wind Integration Costs	1,776,680
53210	Lease Payments	1,025,000
53215	O&M Services ENXCO	373,094
53220	Wind Turbines Maintenance	84,800
53225	Balance of Plant Maintenance	790,320
53230	Service Agreement - Siemens	3,732,019
53235	Service Agreement - Repower	1,925,000
53240	Insurance & Audit	1,150,000
53245	Real Estate Taxes	1,020,920
53250	KPUD Interconnection Costs	388,864
53260	Site Utilities/Internet	261,000
		<hr/>
		13,903,600
50063	Principal - 2014 WECA Bonds	4,635,000
50066	Principal - 2016 TWPA Bonds	15,605,000
52209	Principal - 2010 WECA	3,635,000
54196	2010 WECA Refunding Bonds Int Expense	2,017,105
54192	2005 WECA Commercial Paper Int Expense	1,000,000
54161	2019 WECA Rev Ref Int Exp	1,681,061
54163	2014 WECA Rev Bonds Int	3,255,176
54166	2016 TWPA Interest Expense	4,487,861
54194	2009 TWPA Interest Expense	10,633,950
		<hr/>
		46,950,153
53310	A2PP - Safety/Reg/Env Compliance	374,850
53320	A2PP - Maint - CTG #2	235,057
53330	A2PP - Maint - CTG #3	235,057
53340	A2PP - Maint - CTG #4	235,057
53350	A2PP - Maint - Fuel Gas System	35,880
53355	A2PP - Maint - Electrical System	73,980
53360	A2PP - Maint Misc System Bldg	43,620
53365	A2PP - Reserved Misc	1,019,195
		<hr/>
		2,252,696
52696	PSA Overhead Clearing	(1,066,366)
52898	Almond Overhead Clearing	(429,140)
		<hr/>
		(1,495,506)
		<hr/>
	Total Power Supply Administration	93,681,439
	Total Fund 01 Operation and Maintenance	<span style="border: 1px solid black; padding: 2px;">169,593,557</span>

Administration & Account

2021  
Budget

Use: Debt Service

Financial Service Administration

50062	Principal - 2014 TID Bonds	1,260,000
50065	Principal - 2016 TID Bonds	3,645,000
50068	Principal - 2019 TID Bonds	4,885,000
50069	Principal - 2020 TID Bonds	4,115,000
		<u>13,905,000</u>
54162	2014 TID Rev Bonds Int	719,072
54168	2016 TID Rev Refunding Int	6,568,453
54169	2019 TID Rev Refunding Int	2,764,218
54174	2020 TID Rev Refunding Int	4,194,644
54190	Meter Deposit Interest Expense	75,000
		<u>14,321,387</u>
	Total Fund 01 TID Debt Service	<b>28,226,387</b>

Use: Depreciation

51610	Dams & Reservoirs	77,173
51620	Canals, Laterals & Ditches	1,775,030
51630	Drainage System	167,756
51640	Equipment	402,945
51650	Real Estate & Improvements	10,757
52710	Generation	3,586,843
52720	Transmission	2,425,914
52730	Distribution	10,564,166
52740	General	6,731,550
52750	Future Power Rights	523,335
52760	Walnut Energy Center	6,243,868
52775	TWPA	14,254,421
52781	PG&E Pipeline APP2	3,051,282
52790	APP2	4,230,070
	Total Fund 01 Depreciation	<b>54,045,110</b>

Administration & Account

2021  
Budget

General Manager

72548	Contingency Plan	50,000
98198	Don Pedro Relicensing Project	520,000
98151	FERC Relicensing DP <i>(TID Only)</i> ****	3,200,000
		<hr/>
		3,770,000
	Less Capital Financing****	-
	Total General Manager	<hr/>
		3,770,000

Financial Services Administration

93471	FSA Printer	75,000
76292	EMS Upgrades	527,000
93406	Network Infrastructure (includes Canal UPS)	800,000
76284	Security - Physical Security	64,000
76285	Security - Camera Systems	115,000
76286	Security - Key Management System	107,000
76287	Security - Access Control System	15,000
93648	Emergency Prep - EP/Safety	156,000
93393	Off-Road Equipment Replacement(CARB Required)	300,000
93393	Vehicle Replacements	2,410,000
76291	Building 10 Compressor Replacement	15,000
76288	ERP (Payroll, HRIS, GL, Purchasing, Inventory)	2,250,000
76289	CSS (Customer Self Service)	1,000,000
		<hr/>
		7,834,000
	Less Capital Financing****	-
	Total Financial Services Administration	<hr/>
		7,834,000

Admininstration & Account

2021  
Budget

Water Resources Administration

70659	Meikle Fire Alarm System Replacement	200,000
70660	Broadway Yard Covered Parking	125,000
70666	Broadway Yard Asphalt Repair/ Seal	75,000
70661	Broadway Employee Parking Lot Seal/Stripe	30,000
70655	Office Furniture Replacement	40,000
70662	COVID-19 Facility Improvements	100,000
70651	Rental Housing Improvments	25,000
70663	Welding Shop Roof Coating	100,000
70428	Harding Nielson Fish Barriers***	550,000
70574	Irrigation Capital	2,500,000
70665	UMC Rehabilitation Phase 1	150,000
70657	SGMA	150,000
70648	Domestic Water	1,363,000
70658	Turlock Lake Dam Rehabilitation	750,000
		<hr/>
		6,158,000
	Grant Funding***	(517,000)
	Less Capital Financing****	-
	Total Water Resources Admin	<hr/> 5,641,000

Administration & Account

2021  
Budget

Engineering & Operations Administration

72965	Energy Imbalance Market Implementation	1,912,000
68927	Routine Expan. - Trans & Dist	1,180,000
68929	Routine Expan. - Transformers	2,000,000
68930	Routine Expan. - Services	2,225,000
68931	Routine Expan. - Meters	820,000
68932	Routine Expan. - St. Lighting	175,000
72925	Joint 230 kV Trans. & Switchyard Upgrades	250,000
72284	Fiber Optic System Expansion	75,000
72285	DA Wireless System Expansion	100,000
72661	Upgrade Substations - Priority B	520,000
72661	Upgrade Substations - Priority C	125,000
93395	Line Dept. Tools	48,000
93685	Meter Tools and Test Equipment	41,000
72933	Revenue Meter Replacement	57,000
93637	Communications Equipment	35,000
72287	IED Management System	136,000
72897	TWP TCS SCADA Network Equipment Replacement	33,000
93399	Electronic Tools & Test Equipment	35,000
93448	Substation Tools & Test Equipment	110,000
72884	Upgrade/Replace RTUs	66,000
93644	Outage Management System	1,000,000
72277	Upgrade Trans & Dist Lines - Gov't	500,000
72277	Upgrade Trans & Dist Lines - EOL	3,100,000
72686	Underground Cable Replacement	1,200,000
72932	Pole Test and Replacement	1,200,000
72282	230 kV Pole Painting & Refurbishment	2,000,000
72290	Fairground-College-Geer 69kV Line Reconductor	2,005,000
72008	Microwave System Overbuild	2,000,000
		<hr/>
		22,948,000
	Less CIAC	(3,200,000)
	Less Capital Financing****	-
	Total Engineering & Operations Administration	<hr/> 19,748,000

Administration & Account

2021  
Budget

Power Supply Administration

72901	TWP Access Roads	25,000
72935	TWP - 34.5 KV Transformer Replacement	535,000
72989	Turlock Lake Dam Fencing	117,750
72990	Hickman Spillway Concrete Repairs	15,000
72991	Upper Dawson Spillway Gate Improvements	200,000
72992	Lower Dawson Dam 2 Access Improvements	25,000
72987	LG Tailrace & Sluice Gate Channel Improvements	230,000
72993	SH Fire System Replacement	120,000
72994	Frankenheimer Refurbishment**	1,600,000
72996	WEC HRSG CO, AIG, SCR cleaning & testing	200,000
72997	APP, WTR TRTMT VNX / CEDI Module replace	300,000
72998	WEC CT Combustion Parts Repair / Replace	750,000
72999	WEC Spare Vapor Compressor	170,000
73000	APP2 Catalyst Structure Repairs Unit 4	260,000
73003	WEC, STG HMI Upgrade	250,000
72995	WEC, Overhaul Circ Pump A & B****	150,000
73001	WEC, Overhaul Boiler Fd Pmps 101, 201****	250,000
73002	WEC, Major Inspection #3 (STG)(Overhaul)****	2,800,000
72714	Natural Gas Reserves - Barnett****	600,000
72675	Natural Gas Reserves - Pinedale****	600,000
		9,197,750
	Less Insurance Proceeds**	(1,100,000)
	Less SSJID Contribution**	(250,000)
	Less Capital Financing****	(4,400,000)
	Total Power Supply Administration	3,447,750
	Total Fund 01 Capital	40,440,750

Admininstration & Account

2021  
Budget

Don Pedro Operating Accounts

Generation

55101	Gener Oper - Supv & Eng	81,000
55118	DP Dam Safety	885,903
55119	Hydraulic Exp - DP	12,895
55120	Security	132,000
55128	Gener Oper - Electric Exp	121,697
55137	Gener Oper - Misc Power Gen	774,832
55164	Gener Maint - Structures	56,946
55173	Gener Maint - Dams	650,195
55182	Gener Maint - Electric plant	617,380
55191	Gener Maint - Misc Hydraulic	17,995
		<hr/>
		3,350,843
55999	Fund 2 O & M Clearing	<hr/>
		(1,056,856)
		<hr/>
		2,293,987

Admininstration & Account

2021  
Budget

Water Resources

55116	TID/MID/CCSF Fish**	800,000
55117	Fish Studies	273,052
55415	Maint of Don Pedro Reservoir	<u>214,392</u>
		1,287,444

55996	Fund 2 O & M Clearing	(153,740)
55997	Fund 2 Fish Clearing**	<u>(535,537)</u>
		598,167

Water Operations

55410	Oper of La Grange Reservoir****	11,000
55425	LG Dam Safety****	72,017
55520	Oper of La Grange Water System	142,542
55530	TID/MID Oper La Grange Orchard	1,000
55540	Maint of La Grange Water System	<u>166,402</u>
		392,961

55996	Fund 2 O & M Clearing	(97,756)
55998	Fund 2 LG O & M Clearing****	<u>(41,508)</u>
		253,697

Total Fund 02 O & M	3,145,851
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Admininstration & Account

2021  
Budget

Don Pedro Joint Accounts

98187	Don Pedro Life Extention - Balance of Plant **	12,510,000
98188	Don Pedro Life Extention - Generation **	10,687,500
98224	DPPH U3 Cavitation Repair	830,000
98227	Aquatic Biology Boat	47,000
98228	DPPH Shop Tools	11,000
98726	DP Housing Improvements **	35,000
98226	Security - Camera Systems - Don Pedro	121,000
98218	LG WTP Raw Water Pump Station **	2,200,000

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26,441,500

Less Capital Financing\*\*\*\*

-

Less MID Contributions\*\*\*

-

Less MID DPOA Contributions\*\*

(8,340,000)

Total Fund 02 Capital

18,101,500

Total Fund 02

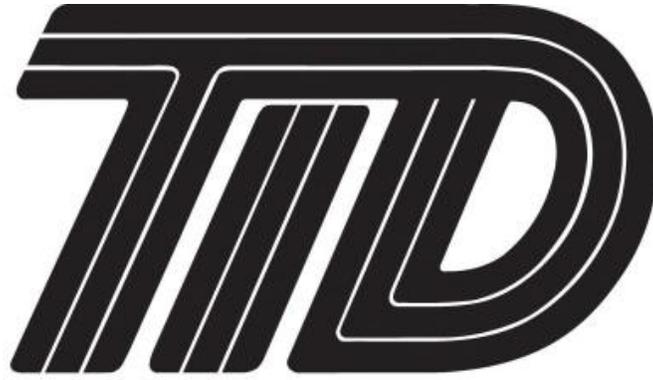
**21,247,351**

Admininstration & Account

2021  
Budget

Don Pedro Recreation Agency

56105	DPRA Operation - Administration	1,128,330
56110	DPRA Operation - Facilities	1,355,174
56125	DPRA Operation - Security	311,367
56130	DPRA Operation - Lake Operations	285,254
56140	DPRA Sierra Conservation Camp	15,000
56155	DPRA Operation - Fireworks Display	63,959
56205	DPRA Maintenance - Facilities	853,312
56210	DPRA Maintenance - Equipment	64,560
		<hr/>
		4,076,956
56999	Fund 03 O & M Clearing	(2,729,200)
	Total Fund 03 O & M	<span style="border: 1px solid black;">1,347,756</span>
93868	Food Locker Replacement	30,000
93965	Moccasin Water Tank Refurb	105,000
93934	Fish Cleaning Station	70,000
93968	Roadwork	212,500
93131	Swimming Lagoon Filtration - Phase 2	500,000
93859	Vehicles	140,000
93132	Debris Barrier Boom Replacement**	75,000
93133	Housing Improvements	100,000
		<hr/>
		1,232,500
93001	Contributions from MID/CCSF	(775,000)
	Less MID DPOA Contributions**	(24,000)
		<hr/>
	Total Fund 03 Capital	433,500
	Total Fund 03	<span style="border: 1px solid black;">1,781,256</span>



# **WATER & POWER**

*Serving Central California since 1887*

# **2022 Budget**

**RESOLUTION NO. 2021 - 73**

**RESOLUTION APPROVING TURLOCK IRRIGATION DISTRICT  
2022 BUDGET AND SCHEDULES OF OTHER CHARGES**

WHEREAS, that the Turlock Irrigation District Budget and Schedules of Other Charges for calendar year 2022 is hereby approved and a copy is filed in the Executive Secretary's office; and

WHEREAS, those Schedules of Other Charges, consisting of the Electric Service Schedule of Charges, Materials and Services Schedule of Charges, and Damaged Meter Charges, are hereby approved and adopted effective January 1, 2022; and

WHEREAS, Equipment Rates and Hourly Labor Rates for Work Billed to Others, copies of which are attached to this resolution, are hereby approved and adopted effective January 1, 2022; and

WHEREAS, all previously adopted Schedules of Other Charges are hereby rescinded; and

WHEREAS, the District uses monies accumulated in the Power Supply Adjustment Balancing Account for effective utilization for the District; and

WHEREAS, the Board of Directors has expressed interest in cash funding capital projects; and

WHEREAS, Turlock Irrigation District currently has monies available in its Power Supply Adjustment Balancing Account to fund a \$76,000,000 transfer.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Turlock Irrigation District that the 2022 Proposed Budget and Schedules of Other Charges are approved; and \$76,000,000 be transferred from the Power Supply Balancing Account to the Rate Stabilization Account for the purposes of funding the District's capital projects.

Moved by Director Macedo, seconded by Director Fernandes, that the foregoing resolution be adopted.

Upon roll call the following vote was had:

Ayes: Directors Fernandes, Alamo, Macedo, Frantz  
Noes: Directors - None  
Absent: Director Santos

The President declared the resolution adopted.

I, Tami Wallenburg, Executive Secretary to the Board of Directors of the TURLOCK IRRIGATION DISTRICT, do hereby CERTIFY that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of said Board of Directors held the 14<sup>th</sup> day of December, 2021.

  
\_\_\_\_\_  
Executive Secretary to the Board of  
Directors of the Turlock Irrigation District

## Turlock Irrigation District-Budget

(x\$1,000)	<b>2021 Budget</b>	<b>2022 Budget</b> <i>Adopted 12/14/21</i>
<b>District Operating Revenues:</b>		
Retail Electric	\$ 290,700	\$ 305,600
Wholesale Electric	54,100	64,200
Wholesale Wind Revenue	3,000	5,000
BABs Revenue	3,400	3,400
Other	9,300	10,400
Water Operating Revenues	14,500	14,500
<b>Total Operating Revenues</b>	<u>375,000</u>	<u>403,100</u>
<b>Power Supply (Purchase Power &amp; Fuel)</b>	<u>214,500</u>	<u>238,100</u>
<b>O&amp;M Expense</b>	<u>80,400</u>	<u>81,806</u>
	<u>294,900</u>	<u>319,906</u>
Cash Generated from Operations	<u>80,100</u>	<u>83,194</u>
Interest Income-Net	<u>3,000</u>	<u>3,000</u>
<b>Total Cash Available</b>	<u>83,100</u>	<u>86,194</u>
<b>Total TID Debt Serv.</b>	<u>(33,600)</u>	<u>(33,700)</u>
Cash Available for Capital	49,500	52,494
<b>Revenue Financed Capital Expenditures</b>	(62,200)	(76,177)
<b><u>Net Cash Generated</u></b>	<u>\$ (12,700)</u>	<u>\$ (23,683)</u>
TID Debt/Service Coverage-(X)	2.47	2.56
Rate Stabilization Transfer Capital	\$ 12,700	\$ 23,683

**Turlock Irrigation District - Capital Plan**

(x\$1,000)	2021	2022 <i>Adopted 12/14/21</i>
<b>Electric</b>		
Generation	\$ 36,570	\$ 41,880
Substation	650	2,910
Transmission & Distribution Lines	11,440	9,580
Transformers	2,540	2,540
Services	2,230	2,230
Meters	880	860
Lighting	180	180
Less: DPOA Contributions	(7,580)	(12,390)
<b>Total Electric</b>	46,910	47,790
<b>Water Storage</b>		
Water Delivery	6,210	12,750
Structures & Improvements	750	160
Less: DPOA Contributions	(690)	(170)
<b>Total Irrigation</b>	6,270	12,740
(x\$1,000)		
<b>General</b>		
Structures & Improvements	1,470	1,220
Office Furniture	40	60
Office Equipment	220	490
Data Processing Equipment	7,900	11,387
General	160	250
Transportation Equipment	2,750	2,430
Tools, Shop & Test Equipment	250	210
Communication Equipment	2,140	470
Recreation Facilities	1,230	1,080
Less: DPOA Contributions	(90)	(30)
Less: DPRA Contributions	(780)	(720)
<b>Total General</b>	15,290	16,847
<b>Total Capital</b>	68,470	77,377
<b>Less Financed Capital</b>	(4,400)	(1,200)
<b>Amount Funded by Revenues</b>	64,070	76,177
Insurance Proceeds	(1,870)	
<b>Net Amount Funded by Revenues</b>	\$ 62,200	\$ 76,177

Admininstration & Account

2022  
Budget

Fund: 01 Turlock Irrigation District  
Use: Purchase Power

Resource Management Planning & Rates

52200	Purchased Power	9,226,771
52204	Solar PPA Exp	7,675,491
52205	Solar PPA & CAISO Exp	76,591
52219	Biomass JPA	371,683
52395	Transmission Access Review	349,590
52903	PP - NCPA Geo Capacity	2,436,669
52905	PP - COTP Debt	1,842,465
52906	PP - SOT Debt	11,860
52907	PP - SOT Service	5,380,149
		<u>27,371,269</u>
52912	Almond - Fuel	6,467,171
52910	PP - PGT Expansion Debt	1,386,519
52915	PP - Pinedale Fields	1,817,757
52920	WEC Fuel	71,065,708
53312	A2PP Fuel	19,839,479
52770	Natural Gas Depletion	2,803,744
		<u>103,380,378</u>
	Total TID Purchased Power & Generation Fuel	<b>130,751,647</b>

Admininstration & Account

2022  
Budget

Use: Operation & Maintenance

General Manager

54105	Board of Directors	130,996
54110	General Manager	2,401,852
54121	Safety & Compliance Division	844,710
54113	Security & Emergency Preparation	<u>1,388,515</u>
		2,233,225
52605	Public Benefit	8,249,293
52614	Electric Vehicle Account	803,000
54117	Government Affairs/Public Information	<u>1,980,015</u>
		11,032,308
		<u>(8,249,293)</u>
		2,783,015
54119	Human Resource/Recruitments	20,800
54120	Human Resources	1,105,979
54126	Human Resource Training	160,000
54155	Employee Benefits	440,000
54156	Employee Benefits Insurance	27,015,440
54157	Workers Compensation	<u>814,798</u>
		29,557,017
54275	Employee Benefits Clearing	<u>(28,270,238)</u>
		1,286,779
	Total General Manager	8,835,867

Admininstration & Account

2022  
Budget

Financial Services Administration

54130	Financial Sevices Administration	695,619
52550	Customer Service/Credit	6,139,990
54132	Rates and Risks	993,428
54122	Financial Support Services	1,883,334
54131	Accounting Department	<u>1,722,105</u>
		3,605,439
54125	Information Services Department	9,387,773
54129	IT Outsourcing	610,000
52637	EMS - Operations	<u>1,425,053</u>
		11,422,826
54205	Materials Management	936,078
54210	Warehouse Division	<u>819,535</u>
		1,755,613
	Total before allocated expense	<u>24,612,915</u>
54285	Overhead Clearing	(975,000)
54290	FSA - Overhead Clearing	<u>(1,677,967)</u>
	Total Financial Services Administration	21,959,948

Admininstration & Account

2022  
Budget

Water Resources Administration

54115	Water Resources Admin	1,781,998
54118	Water Planning Department	383,637
54114	Director of Water Resources	299,452
52613	Strategic Issues & Planning	2,046,717
51205	Civil Engineering	2,585,829
51215	Construction & Maintenance Department	596,594
51225	Equipment Operation Division	287,144
51245	Pipeline	622,825
51250	Gunite	87,625
51340	Maint of Main Canal/LG Res	37,174
51350	Maint of Turlock Lake	28,499
51410	Operation TID Drainage Pumps	200,000
51415	Operation of District Pumps	127,497
51416	Gomes Lake Maintenance	3,525
51417	Gomes Lake Operation - Electrical	3,000
51435	Maintenance of District Pumps	373,787
51445	Maintenance of Drainage Ditches	75,249
51520	Maintenance of Canals Below Turlock Lake	607,816
51530	Maintenance of Laterals & Cross Ditches	1,078,228
51540	Maintenance of Spillways, Weirs & Gates	584,377
51545	Maintenance of Bridges & Siphons	96,997
51555	Weeds, Moss and Rodent Control	990,341
59211	C & M WBO - Budget	2,500
		<u>5,803,178</u>
51235	Water Distribution Department	1,709,467
51565	SBX7-7	232,696
51310	Operation of La Grange Reservoir	88,708
51315	Operation of Main Cnl Lg Dam /TIk	41,929
51320	Operation of Turlock Lake	31,789
51325	Purchased Water	135,500
51335	Maint of La Grange Res	1,000
51510	Water Delivery Operations	5,074,500
51550	Maintenance of Water Measuring Devices	123,767
		<u>7,439,356</u>

Admininstration & Account

2022  
Budget

Water Resources Administration

51220	Fleet & Plant Services	567,186
58105	Fleet & Fabrication	<u>3,621,085</u>
		4,188,271
51240	Facilities Division	46,550
54140	Maintenance Of Rental Property	116,273
54141	Maintenace of Canal Office	561,107
54142	Maintenance of Broadway Yard	815,916
54143	Maintenance of North Annex	87,494
54145	Palm Property	71,924
54147	Shoemaker Building	67,625
54148	Waymire Building	45,725
54149	Canal Campus	<u>490,000</u>
		2,302,614
51295	Overhead clearing	(3,105,493)
58195	Fleet Clearing	(3,628,918)
	Work Billed to Others	<u>(2,500)</u>
	Total Water Resources	<u>20,094,141</u>

Admininstration & Account

2022  
Budget

Electrical Engineering & Operations

52610	Electrical Engineering	7,044,692
52360	Sub Trans Maint - Overhead Lines	138,864
52440	Dist Oper - Customer Installations	1,149,696
52441	Dist Maint - Tree Trimming	3,500,000
52470	Dist Maint - Overhead Lines	6,834,866
52472	Dist Maint - General Order 95	197,197
52473	Dist Maint - General Order 128	23,500
52475	Dist Maint - Underground Lines	1,769,981
52480	Dist Maint - Line Transformers	144,996
52485	Dist Maint - Street Lighting	120,478
52625	Line Department	2,506,785
59210	Line WBO - Budgeting Purposes	1,119,230
		<hr/>
		17,505,593

## Electrical Engineering &amp; Operations

52315	Sub Trans Oper - Station Expenses	1,022,911
52355	Sub Trans Maint - Station Equipment	431,415
52415	Dist Oper - Station Expense	2,781,733
52435	Dist Oper - Meters	1,211,442
52460	Dist Maint - Structures	20,000
52465	Dist Maint - Station Equipment	2,134,374
52471	Dist Maint - Capacitors	150,497
52490	Dist Maint - Meters	344,991
52510	Field Services Division	556,836
52630	Electronics Division	914,002
52636	SCADA Maintenance	102,499
52640	Substation Division	7,500
52645	Maintenance & Operation Dept	690,299
54135	Maintenance of Communication	559,065
54136	Maintenance of Fiber Optics	10,000
		<u>10,937,564</u>
52635	Power Control Center Operations	6,988,409
52690	Power Control Center Clearing	(6,988,409)
52695	EUA Overhead Clearing	<u>(6,690,309)</u>
		<u>(13,678,718)</u>
	Work Billed to Others	<u>(1,119,230)</u>
	Total Electrical Engineering & Operations	<u>27,678,310</u>

Admininstration & Account

2022  
Budget

Power Supply Administration

52611	Power Supply Administration	1,044,154
52612	Power Plant Engineering Dept	398,967
52607	Energy Markets Dept	1,655,835
52609	Trading & Scheduling	3,095,412
52615	Hydro Plant Division	299,984
52608	Resource Planning	<u>1,536,734</u>
		8,031,086
52100	Small Hydro Power Plants	1,678,517
52210	System Control & Load Dispatching	<u>2,369,096</u>
		4,047,613
52800	Combustine Turbine Division	686,356
52810	Walnut - Gener Oper - Generation	52,175
52820	Walnut - Gener Oper - Misc Plant	1,675
52830	Walnut - Gener Maint - Equipment	81,774
52840	Almond - Gener Oper - Generation	2,212,941
52845	Almond - Gener Maint - Ctg	198,199
52850	Almond - Gener Maint - Hrsg	136,750
52855	Almond - Gener Maint - Cool Sus	80,875
52860	Almond - Gener Maint - Cls Cool Sys	17,150
52865	Almond - Gener Maint - Wtr Trtmnt System	276,896
52870	Almond - Gener Maint - Dcs & Plc	476,739
52875	Almond - Gener Maint - Elec Pwr Dist	63,525
52880	Almond - Gener Maint - Fuel & Gas	49,875
52885	Almond - Gener Maint - Emis Control Sys	93,199
52890	Almond - Gener Maint - Air System	84,700
52895	Almond - Gener Maint - Misc Plant	<u>349,618</u>
		4,862,447

## Power Supply Administration

54116	Dam Safety	306,157
52925	Walnut Energy Center Plant Operations	5,927,077
52930	Walnut Energy Ctr Maint Unit 1	748,402
52932	Walnut Energy Ctr Maint Unit 2	745,993
52935	Walnut Energy Ctr Maint Combined Steam	669,313
52940	Walnut Energy Ctr Maint Steam Turbine Genr	327,268
52945	Walnut Energy Ctr Maint Cooling Wtr Sys	179,223
52950	Walnut Energy Ctr Maint Misc Water Sys	49,089
52955	Walnut Energy Ctr Maint DCS	333,986
52960	Walnut Energy Ctr Maint Electrical Dist	80,294
52965	Walnut Energy Ctr Maint Fuel Gas Sys	54,689
52970	Walnut Energy Ctr Maint Emissions Contr	108,770
52975	Walnut Energy Ctr Maint Plant Air Sys	26,406
52980	Walnut Energy Ctr Maint Misc Plant & Struc	246,313
52985	Walnut Energy Ctr Maint ZLD System	1,017,533
52990	Walnut Energy Ctr ZLD System Operation	2,110,788
52995	Walnut Energy Ctr Safety & Regulatory	254,689
		<hr/> 12,879,833

Admininstration & Account

2022  
Budget

Power Supply Administration

53205	Transmission Costs	1,834,142
53208	Wind Integration Costs	1,742,213
53210	Lease Payments	1,252,156
53215	O&M Services ENXCO	450,000
53220	Wind Turbines Maintenance	86,000
53225	Balance of Plant Maintenance	790,320
53230	Service Agreement - Siemens	3,732,019
53235	Service Agreement - Repower	1,392,149
53240	Insurance & Audit	670,000
53245	Real Estate Taxes	1,030,000
53250	KPUD Interconnection Costs	239,409
53260	Site Utilities/Internet	234,087
		<hr/>
		13,452,495
50063	Principal - 2014 WECA Bonds	4,950,000
50066	Principal - 2016 TWPA Bonds	16,385,000
52209	Principal - 2010 WECA	3,830,000
54196	2010 WECA Refunding Bonds Int Expense	1,822,633
54192	2005 WECA Commercial Paper Int Expense	1,000,000
54161	2019 WECA Rev Ref Int Exp	1,679,061
54163	2014 WECA Rev Bonds Int	3,036,118
54166	2016 TWPA Interest Expense	3,946,270
54194	2009 TWPA Interest Expense	10,633,950
		<hr/>
		47,283,032
53310	A2PP - Safety/Reg/Env Compliance	229,800
53320	A2PP - Maint - CTG #2	216,599
53330	A2PP - Maint - CTG #3	216,599
53340	A2PP - Maint - CTG #4	216,599
53350	A2PP - Maint - Fuel Gas System	29,870
53355	A2PP - Maint - Electrical System	43,700
53360	A2PP - Maint Misc System Bldg	21,050
53365	A2PP - Reserved Misc	1,032,350
		<hr/>
		2,006,567
52696	PSA Overhead Clearing	(946,766)
52898	Almond Overhead Clearing	(549,085)
		<hr/>
		(1,495,851)
		<hr/>
	Total Power Supply Administration	91,373,379
	Total Fund 01 Operation and Maintenance	<span style="border: 1px solid black; padding: 2px;">172,724,660</span>

Admininstration & Account

2022  
Budget

Use: Debt Service

Financial Service Administration

50062	Principal - 2014 TID Bonds	1,320,000
50065	Principal - 2016 TID Bonds	3,815,000
50068	Principal - 2019 TID Bonds	5,310,000
50069	Principal - 2020 TID Bonds	4,315,000
		<u>14,760,000</u>
54162	2014 TID Rev Bonds Int	674,019
54168	2016 TID Rev Refunding Int	6,137,732
54169	2019 TID Rev Refunding Int	2,607,010
54174	2020 TID Rev Refunding Int	4,070,526
54190	Meter Deposit Interest Expense	75,000
		<u>13,564,287</u>
	Total Fund 01 TID Debt Service	<u>28,324,287</u>

Use: Depreciation

51610	Dams & Reservoirs	61,403
51620	Canals, Laterals & Ditches	1,967,754
51630	Drainage System	204,481
51640	Equipment	2,346,353
51650	Real Estate & Improvements	10,678
52710	Generation	3,859,089
52720	Transmission	2,754,797
52730	Distribution	11,691,572
52740	General	5,377,014
52750	Future Power Rights	586,566
52760	Walnut Energy Center	7,119,259
52775	TWPA	15,570,234
52790	APP2	4,623,820
	Total Fund 01 Depreciation	<u>56,173,020</u>

Admininstration & Account

2022  
Budget

General Manager

74643	United States Fish and Wildlife Service Habitat Proj	1,350,000
76284	Security - Physical Security	158,000
76285	Security - Camera Systems	150,000
76286	Security - Master Key System	104,500
76287	Security- Access Control System	30,000
93648	Emergency Prep - EP/Safety	25,000
		<hr/>
		1,817,500
	Less Capital Financing****	-
	Total General Manager	<hr/> 1,817,500

Financial Services Administration

76288	ERP Project - Enterprise Resource Planning	8,798,000
76294	OFFICE FURNITURE	15,000
76292	EMS Upgrade	50,000
93406	Network Infrastructure	700,000
93471	MultiFunction Printer	50,000
		<hr/>
		9,613,000
	Less Capital Financing****	-
	Total Financial Services Administration	<hr/> 9,613,000

## Water Resources Administration

70669	Broadway Yard Bldg 3 HVAC Replacement	500,000
70655	Office Furniture Replacement	40,000
70670	Wright Hall Floor Rehab	75,000
70671	Broadway Yard Fire Alarm	100,000
70673	Main Canal Automation	20,000
70674	Lateral 5.5 Regulating Reservoir	120,000
70597	Ceres Main Regulating Reservoir	6,000,000
70648	Domestic Water	1,430,000
70428	Harding and Nielson Drain Fish Barriers	250,000
70665	Upper Main Canal Rehabilitation - Phase 1	150,000
70675	Broadway Yard & North Annex Facilities Master Pla	150,000
70657	SGMA	500,000
76293	Vertical Band Saw Replacement	30,000
70658	Turlock Lake Dam Rehabilitation	350,000
70679	Tuolumne River Level Gages	80,000
76270	Off-Road Equipment Replacement(CARB Required	165,000
76271	Vehicle Replacements	2,240,000
76272	MISC Fleet Equipment & Modification	30,000
70651	Rental Housing Improvements	35,000
70687	Broadway Yard Asphalt Repair/ Seal	75,000
70574	WRA Irrigation Capital Plan	2,500,000
70690	Replace Vandalized Canal Fencing	15,000
70691	Broadway Yard Building 3 Roof Patch/Seal	75,000
		14,930,000
	Grant Funding***	
	Less Capital Financing****	-
	Total Water Resources Admin	14,930,000

## Engineering &amp; Operations Administration

72932	Pole Test & Replacement	1,400,000
68927	Routine Expansion Transmission & Distribution Line	1,180,000
68929	Routine Expansion - Transformers	2,000,000
68930	Routine Expansion - Services	2,225,000
68931	Routine Expansion - Meters	820,000
68932	Routine Expansion - Lighting	175,000
72282	230kV Pole Painting & Refurbishment	2,000,000
72925	Joint 230kV Transmission and Switchyard	250,000
72284	Fiber Optic System Expansion	100,000
72285	Distribution Automation Wireless System Expansior	150,000
72661	Upgrade Substations, Priority C	160,000
72662	Upgrade Substations, Priority B	600,000
93395	Line Department Tools	45,000
93685	Meter Tools & Test Equipment	73,000
72933	Revenue Meter Replacement	34,600
93637	Communications Equipment	65,000
93399	Electronic Tools & Test Equipment	30,000
93448	Substation Tools & Equipment	35,000
72884	Upgrade/Replace RTUs Substation/Generation	250,000
93644	Outage Management System	1,800,000
90000	Upgrade T & D Lines, Priority A	500,000
90001	Upgrade T & D Lines, Priority B	3,300,000
72686	UG Cable Replacement	1,200,000
93650	Roeding Transformers	1,800,000
93651	Fiber Optic System Study	100,000
93652	Phone System Study	25,000
93653	Mobile Radio System Study	25,000
72290	Fairground College Geer Reconductor	100,000
		<hr/>
		20,442,600
	Less CIAC	(3,200,000)
	Less Capital Financing****	-
	Total Engineering & Operations Administration	<hr/> 17,242,600

Power Supply Administration

72987	LG Sluice and Tailrace Channel Improvements	271,500
73004	WEC-ZLD HMI CI-TECT Upgrade	150,000
73005	WEC-Miscellaneous - Fuel Containment	35,000
73006	WEC-WPP Exciter Upgrades	225,000
73007	WEC-WPP Unit 1 Field Repairs	1,049,000
72907	WEC-Boiler Feed Pump Motor Rebuilds	64,000
73008	WEC-Vapor Compressor Motor Rebuilds	22,000
73009	WEC-WPP HMI Upgrades	185,000
73010	WEC-Stage 2 Buckets	1,100,000
73011	WEC-BFP Pump Rebuild	80,000
73012	Cooling Tower Rehab	70,000
73013	APP HPC Stg 3-5 VSV StatorBlades Replacements	121,000
73014	Unit 2 SCR Rebuild	240,000
73015	A2PP HP FGC Overhaul	60,000
73017	Hickman Controls Upgrade	110,000
73018	Parker Trash Rack upgrade	120,000
73019	Parker Trash Rack Rebuild	280,000
73020	Woodward Gate Pedestal and Operator	37,000
72901	TWP Access Roads	25,000
72935	TWP - 34.5 KV Transformer Replacement	535,000
72991	Dawson Spillway Gate Improvements	103,000
72992	Lower Dawson Dam 2 Access Improvements	25,000
72675	Natural Gas Reserves - Pinedale****	600,000
72714	Natural Gas Reserves - Barnett****	600,000

6,107,500

Less Capital Financing\*\*\*\*

(1,200,000)

Total Power Supply Administration

4,907,500

Total Fund 01 Capital

**48,510,600**

Admininstration & Account

2022  
Budget

Don Pedro Operating Accounts

Generation

55118	DP Dam Safety	936,952
55119	Hydraulic Exp - DP	13,971
55128	Gener Oper - Electric Exp	107,469
55137	Gener Oper - Misc Power Gen	1,102,604
55164	Gener Maint - Structures	51,508
55173	Gener Maint - Dams	1,043,277
55182	Gener Maint - Electric plant	1,265,502
55191	Gener Maint - Misc Hydraulic	125,627
		<u>4,646,910</u>

55999	Fund 2 O & M Clearing	(1,465,635)
		<u>3,181,275</u>

Water Resources

55117	Fish Studies	323,265
55415	Maint of Don Pedro Reservoir	192,921
		<u>516,186</u>

55996	Fund 2 O & M Clearing	(162,805)
		<u>353,381</u>

Water Operations

55425	LG Dam Safety****	213,882
55520	Oper of La Grange Water System	143,926
55530	TID/MID Oper La Grange Orchard	1,000
55540	Maint of La Grange Water System	167,811
		<u>526,619</u>

55996	Fund 2 O & M Clearing	(98,637)
55998	Fund 2 LG O & M Clearing****	(106,941)
		<u>321,041</u>

Total Fund 02 O & M	<u>3,855,697</u>
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Admininstration & Account

2022  
Budget

Don Pedro Joint Accounts

98233	Pallet Rack for Warehouse	45,300
98188	Don Pedro Life Extension - Generation	18,950,000
98187	Don Pedro Life Extension - Balance of Plant	16,400,000
70680	Tuolumne River Level Gages	220,000
98236	La Grange Water Treatment Plant Improvements Phase 2	275,000
98237	La Grange Water Treatment Plant Filter Media Replacement	45,000
98726	Don Pedro Housing Improvements	35,000
98198	La Grange FERC Relicensing (TID Only)	115,000
98151	Don Pedro Relicensing (TID Only)	3,700,000
98226	Security - Camera Systems - DPJA	45,000
98232	Security - Physical Security DPJA	60,000
		<hr/>
		39,890,300
98999	Less MID DPOA Contributions**	<hr/> (11,378,000)
	Total Fund 02 Capital	28,512,300
	Total Fund 02	<span style="border: 1px solid black; padding: 2px;">32,367,997</span>

Administration & Account

2022  
Budget

Don Pedro Recreation Agency

56105	DPR A Operation - Administration	1,362,063
56110	DPR A Operation - Facilities	1,608,963
56125	DPR A Operation - Security	322,695
56130	DPR A Operation - Lake Operations	310,997
56140	DPR A Sierra Conservation Camp	15,000
56155	DPR A Operation - Fireworks Display	128,775
56205	DPR A Maintenance - Facilities	774,085
56210	DPR A Maintenance - Equipment	76,479
		<hr/>
		4,599,057
56999	Fund 03 O & M Clearing	(3,078,704)
	Total Fund 03 O & M	<span style="border: 1px solid black; padding: 2px;">1,520,353</span>
93875	Bonds Flat Left Turn Lane	120,000
93876	Agency Boat	80,000
93877	Pac-Man Motor Replacement	30,000
93878	Pac-Man Trailer Replacement	10,000
93879	Work Barge Motor Replacement	20,000
93880	Cable Spooling Machine	26,200
93881	Generator	30,000
93882	Fleming Meadows Water Plant Refurbish	60,000
93883	Blue Oaks Water Plant Refurbish	100,000
93884	Replace Flail Mowers	25,000
93934	Fish Cleaning Station Upgrades	70,000
93968	Roadwork	212,500
93859	Vehicle	77,000
93133	DPR A Housing Improvements	100,000
93886	DPR A Master Plan	120,000
		<hr/>
		1,080,700
93001	Contributions from MID/CCSF	(723,443)
	Less MID DPOA Contributions**	
		<hr/>
	Total Fund 03 Capital	357,257
	Total Fund 03	<span style="border: 1px solid black; padding: 2px;">1,877,610</span>

## Walnut Energy Center

52925	Walnut Energy Center Plant Operations	5,927,077
52930	Walnut Energy Ctr Maint Unit 1	748,402
52932	Walnut Energy Ctr Maint Unit 2	745,993
52935	Walnut Energy Ctr Maint Combined Steam	669,313
52940	Walnut Energy Ctr Maint Steam Turbine Genr	327,268
52945	Walnut Energy Ctr Maint Cooling Wtr Sys	179,223
52950	Walnut Energy Ctr Maint Misc Water Sys	49,089
52955	Walnut Energy Ctr Maint DCS	333,986
52960	Walnut Energy Ctr Maint Electrical Dist	80,294
52965	Walnut Energy Ctr Maint Fuel Gas Sys	54,689
52970	Walnut Energy Ctr Maint Emissions Contr	108,770
52975	Walnut Energy Ctr Maint Plant Air Sys	26,406
52980	Walnut Energy Ctr Maint Misc Plant & Struc	246,313
52985	Walnut Energy Ctr Maint ZLD System	1,017,533
52990	Walnut Energy Ctr ZLD System Operation	2,110,788
52995	Walnut Energy Ctr Safety & Regulatory	254,689
		<u>12,879,833</u>
50063	Principal 2014	4,950,000
52209	Principal 2010	3,830,000
52915	Gas Fields	1,817,757
52920	Fuel	71,065,708
52760	Depreciation Expense	7,119,259
52770	Natural Gas Depletion	2,803,744
54161	2019 WECA Rev Ref Int Exp	1,679,061
54163	2014 WECA Rev Ref	3,036,118
54192	2005 Commercial Paper Int Expense	1,000,000
54196	2010 WECA Refunding Bonds Int Expense	1,822,633
		<u>99,124,280</u>
	Total O&M	112,004,113
	Capital	
73004	WEC-ZLD HMI CI-TECT Upgrade	150,000
73005	WEC-Miscellaneous - Fuel Containment	35,000
73006	WEC-WPP Exciter Upgrades	225,000
73007	WEC-WPP Unit 1 Field Repairs	1,049,000
72907	WEC-Boiler Feed Pump Motor Rebuilds	64,000
73008	WEC-Vapor Compressor Motor Rebuilds	22,000
73009	WEC-WPP HMI Upgrades	185,000
73010	WEC-Stage 2 Buckets	1,100,000
73011	WEC-BFP Pump Rebuild	80,000
72675	Natural Gas Reserves - Pinedale****	600,000
72714	Natural Gas Reserves - Barnett****	600,000
	Total Capital	<u>4,110,000</u>
	Less Capital Financing****	<u>(1,200,000)</u>
	Total Revenue Financed Capital	2,910,000
	Total WECA Budget	<u>116,114,113</u>

Administration & Account

2022  
Budget

TWPA

53205	Transmission Costs	1,834,142
53208	Wind Integration Costs	1,742,213
53210	Lease Payments	1,252,156
53215	O&M Services ENXCO	450,000
53220	Wind Turbines Maintenance	86,000
53225	Balance of Plant Maintenance	790,320
53230	Service Agreement - Siemens	3,732,019
53235	Service Agreement - Repower	1,392,149
53240	Insurance & Audit	670,000
53245	Real Estate Taxes	1,030,000
53250	KPUD Interconnection Costs	239,409
53260	Site Utilities/Internet	234,087
		<hr/>
		13,452,495
50066	Principal - 2016 TWPA Bonds	16,385,000
52775	Depreciation Expense	15,570,234
54166	2016 TWPA Interest Expense	3,946,270
54194	2009 Interest Expense	10,633,950
		<hr/>
	Total O&M	59,987,949
	Capital	
72901	TWP Access Roads	25,000
72935	TWP - 34.5 KV Transformer Replacement	535,000
		<hr/>
	Total Capital	560,000
	Total TWPA Budget	<span style="border: 1px solid black; padding: 2px;">60,547,949</span>

2022 Budget

Administration & Account

2022  
Budget

TID Improvement Districts

59205	Improvement District	<u>1,072,610</u>
	Total Fund 04	<span style="border: 1px solid black; padding: 2px;">1,072,610</span>



REPORT OF INDEPENDENT AUDITORS  
AND CONSOLIDATED FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION

**TURLOCK IRRIGATION DISTRICT**

December 31, 2020 and 2019



MOSSADAMS

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## Report of Independent Auditors

To the Board of Directors of  
Turlock Irrigation District

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of Turlock Irrigation District (the "District"), which comprise the consolidated statements of net position as of December 31, 2020 and 2019, and the related consolidated statements of revenues, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the Amended and Restated Plan for Employees and Elective Officers of the Turlock Irrigation District, (the, "Retirement Plan") which consists of the statements of fiduciary net position as of June 30, 2020 and 2019, statements of changes in fiduciary net position for the years then ended, and Note 11, Fiduciary Fund Retirement Plan. Those statements and Note 11 were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Retirement Plan, is based solely on the report of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements* for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2020 and 2019, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of retirement plan contributions, schedule of changes in net OPEB liability and related ratios and schedule of OPEB plan contributions on pages 3 through 14 and 69 through 72 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Miss Adams UP*

Portland, Oregon

April 27, 2021

# Turlock Irrigation District Management's Discussion and Analysis (Unaudited) December 31, 2020 and 2019

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## **Using this financial report**

The following management's discussion and analysis of Turlock Irrigation District (TID or the District) and its financial performance provides an overview of TID's financial activities for the years ended December 31, 2020 and 2019. Management's discussion and analysis should be read in conjunction with TID's financial statements and accompanying notes, which follow this section.

## **Background**

TID is an irrigation district organized under the provisions of the Wright Act and has the powers provided therein. Organized in 1887, TID was the first of 65 irrigation districts to be formed in the State of California (the "State"). Its Board of Directors (the "Board") governs TID. The five members of the Board are elected from geographic divisions of TID for staggered four-year terms. The Board appoints a general manager and certain other senior managers who are responsible for the operations of TID.

Since 1923, TID has provided all the electric service within its 425 square-mile service area, which includes portions of Stanislaus, Merced and Tuolumne counties. TID's service area includes the cities of Turlock, Ceres, Hughson and a part of Modesto and the unincorporated communities of Ballico, Keyes, Denair, Hickman, Delhi and Hilmar.

Since 2003, TID has owned and operated the electric distribution facilities in a portion of the west side of Stanislaus County, including the City of Patterson, the community of Crows Landing and certain adjacent rural areas (collectively, the "Westside"). The Westside covers approximately 237 square miles.

To provide electric service within its service area, TID owns and operates an electric system, which includes generation, transmission and distribution facilities. Its generating facilities include hydroelectric, wind, natural gas-fired and other facilities. TID also purchases power and transmission service from other sources and participates in other utility arrangements.

TID also supplies water for irrigation use within 308 square miles of its service area, comprising approximately 5,800 parcels of land and 250 miles of gravity flow canals and laterals. TID's electric and irrigation systems are operated and accounted for as a single entity; hence, revenues from both systems are available to pay the obligations of TID.

## **Rates and charges**

TID's Board has full and independent authority to establish revenue levels and rate schedules for all electric service provided by TID. TID is not subject to retail rate regulation by any state or federal regulatory body, and is empowered to set retail rates effective at any time. TID has maintained rates for electric service that have been sufficient to provide for all operating and maintenance costs and expenses, debt service, repairs, replacements and renewals and to provide for base capital additions to the system. The Board fixes rates and charges of TID based on a cost of service methodology.

TID had no electric rate increases for the years beginning January 1, 2020 and January 1, 2019.

Irrigation rates in a normal year are \$60/acre and in a dry year are \$68/acre, and there are varying tiers based on the amount of water used ranging from \$2 to \$20 per acre-foot. There were no irrigation rate schedule changes for 2020.

# **Turlock Irrigation District**

## **Management's Discussion and Analysis (Unaudited)**

### **December 31, 2020 and 2019**

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TID has a credit requirement for all new service connections, which requires new customers to place a deposit with TID.

#### **Financial reporting**

TID maintains its accounts in accordance with generally accepted accounting principles for proprietary funds as prescribed by the Governmental Accounting Standards Board (GASB). TID is accounted for as an enterprise fund and is financed and operated in a manner similar to that of a private business enterprise. TID uses the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. TID's accounting records generally follow the Uniform System of Accounts for public utilities and licensees prescribed by the Federal Energy Regulatory Commission (FERC), except as it relates to the accounting for contributions in aid of construction (CIAC).

TID provides energy for residential, commercial, and industrial use and provides irrigation water for agricultural use. Accordingly, TID defines operating revenues as sales of energy, wholesale sales of energy and natural gas, irrigation sales, and other miscellaneous energy and irrigation service revenues. Operating expenses include the costs of sales and services, administration expenses, depreciation, depletion and amortization. Nonoperating revenue and expense typically includes interest income on investments, interest expense, and other miscellaneous items.

In accordance with the GASB accounting rules which govern regulatory accounting, the Board has taken various regulatory actions for ratemaking purposes that result in the deferral of revenue or expense recognition. At December 31, 2020 and 2019, TID had total regulatory assets of \$47.0 million and \$50.6 million, respectively, and total regulatory credits of \$153.3 million and \$128.2 million, respectively. The regulatory credits are recognized in the statement of revenues, expenses and changes in net position when the Board concludes that they should be used for ratemaking purposes.

#### **Investment policies and procedures**

The Board reviews TID's investment policy on an annual basis. TID has contracted with Public Financial Management, Inc. (PFM), a leading investment manager of public entity funds, to invest TID's cash and investments. PFM only purchases investments on behalf of TID which are permitted by TID's investment policy. The Bank of New York Mellon Trust Company holds these investments in custody.

#### **Debt management program**

TID regularly reviews its debt structure, which includes the issuance of refunding bonds to achieve debt service savings.

**Turlock Irrigation District**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2020 and 2019**

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**Component units**

The District has two component units, the Walnut Energy Center Authority (WECA) and the Tuolumne Wind Project Authority (TWPA), both of which were formed for the purposes of developing and operating generation facilities for the District's use. WECA operates a 250 MW natural gas fueled generation facility located in TID's service territory. TWPA has a membership interest in a 136.6 MW wind farm, consisting of 62 wind-turbine generators located in Klickitat County, Washington. Although WECA and TWPA are separate legal entities from TID, they are reported as part of TID because of the extent of their operational and financial relationships with TID. Additionally, TID has fiduciary responsibility for a single-employer group pension plan, the Amended and Restated Plan for Employees and Elective Officers of the Turlock Irrigation District, (the, "Retirement Plan"). The Retirement Plan is a component unit which is presented as a fiduciary fund and the activities of the Retirement Plan are recorded in the Statements of Fiduciary Net Position of the Retirement Plan and Statements of Changes in Fiduciary Net Position of the Retirement Plan. Accordingly, all operations of these component units are consolidated into TID's financial statements.

**Using this financial report**

This annual financial report consists of management's discussion and analysis and the financial statements, including notes to the financial statements. The annual financial report reflects the activities of TID primarily funded through the sale of energy, transmission, and distribution services to its retail and wholesale customers, as well as irrigation services.

**Statements of net position, statements of revenues, expenses and changes in net position, and statements of cash flows**

The statements of net position include all of TID's assets, liabilities and deferred outflows and inflows using the accrual basis of accounting, as well as information about which assets can be utilized for general purposes, and which assets are restricted as a result of bond covenants and other commitments. The statements of revenues, expenses, and changes in net position report all of the revenues and expenses during the time periods indicated. The statements of cash flows report the cash provided and used by operating activities, as well as cash payments for debt service and capital expenditures and cash purchases and proceeds from investing activities during the time periods indicated.

**Turlock Irrigation District**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2020 and 2019**

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**Summary of Financial Position and Changes in Net Position as of and for the years ended December 31, 2020, 2019, and 2018:**

<i>(dollars in thousands)</i>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>ASSETS AND DEFERRED OUTFLOWS</b>			
Utility plant, net	\$ 1,189,219	\$ 1,194,237	\$ 1,211,957
Cash, cash equivalents, and investments	414,427	427,824	368,186
Other noncurrent assets	51,486	54,785	56,119
Other current assets	71,526	61,953	64,576
Deferred outflows of resources	<u>73,988</u>	<u>76,554</u>	<u>95,226</u>
Total assets and deferred outflows	<u>\$ 1,800,646</u>	<u>\$ 1,815,353</u>	<u>\$ 1,796,064</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>			
Long-term debt	\$ 1,010,567	\$ 1,075,847	\$ 1,035,224
Other noncurrent liabilities	44,116	46,759	79,318
Other current liabilities	93,943	107,860	167,297
Deferred inflows of resources	<u>200,264</u>	<u>169,749</u>	<u>129,231</u>
Total liabilities and deferred inflows	<u>\$ 1,348,890</u>	<u>\$ 1,400,215</u>	<u>\$ 1,411,070</u>
<b>NET POSITION</b>	<u>\$ 451,756</u>	<u>\$ 415,138</u>	<u>\$ 384,994</u>
 <i>(dollars in thousands)</i>			
<b>REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>			
Operating revenues	\$ 341,976	\$ 342,967	\$ 344,266
Operating expenses	<u>(278,464)</u>	<u>(281,490)</u>	<u>(287,978)</u>
Operating income	63,512	61,477	56,288
Nonoperating expense, net	<u>(26,894)</u>	<u>(31,333)</u>	<u>(31,697)</u>
Increase in net position	36,618	30,144	24,591
<b>NET POSITION</b>			
Beginning of year, as previously reported	415,138	384,994	370,558
Cumulative effect of accounting change (OPEB)	-	-	(10,155)
Beginning of year, as adjusted	<u>415,138</u>	<u>384,994</u>	<u>360,403</u>
End of year	<u>\$ 451,756</u>	<u>\$ 415,138</u>	<u>\$ 384,994</u>

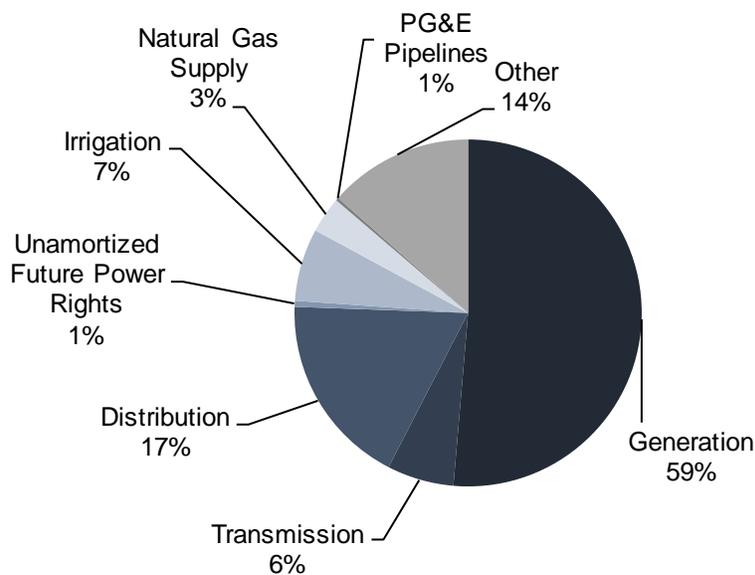
**Turlock Irrigation District**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2020 and 2019**

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**Management's Discussion and Analysis as of and for the Year Ended December 31, 2020:**

**Assets**

*Utility Plant* – TID had approximately \$1,189.2 million invested in utility plant assets, net of accumulated depreciation at December 31, 2020. TID transferred approximately \$51.8 million of assets from construction in progress to utility plant in service in 2020 and had net disposals of \$0.3 million. Net utility plant makes up 69% of TID's assets at December 31, 2020 and 2019.



During 2020, TID capitalized \$60.6 million of additions to utility plant. TID invested \$1.4 million in Walnut Energy Center Authority modifications and inspections, \$12.9 million in relicensing fees related to Don Pedro Dam Hydroelectric facilities and upgrades, \$6.0 million on routine expansion, \$5.3 million on irrigation facilities, \$8.6 million on emission credits, \$7.2 million on T & D lines, \$7.7 million on the development of a new customer information system and \$9.0 million on underground lines, substation upgrades and general capital.

**Cash, cash equivalents and investments**

TID's cash, cash equivalents and investments decreased \$13.4 million during 2019. This was primarily due to cash outflows from current year capital offset by current year operations.

**Other noncurrent assets**

Other noncurrent assets decreased \$3.3 million during 2020. This decrease is primarily related to a decrease in regulatory assets of \$3.6 million driven by current year amortization of pension costs and a decrease in other assets of \$0.1 million offset by an increase in other postemployment benefits ("OPEB") asset of \$0.4 million.

**Turlock Irrigation District  
Management’s Discussion and Analysis (Unaudited)  
December 31, 2020 and 2019**

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**Other current assets**

Other current assets increased \$9.6 million during 2020. The increase was due primarily to an increase of \$7.2 million in retail accounts receivable, an increase in accrued Interest and other receivables of \$4.6 million and an increase in materials and supplies of \$0.2 million offset by a decrease in prepaid expenses and other current assets of \$1.9 million, a decrease in wholesale accounts receivable of \$0.3 million, and a decrease of \$0.2 million in receivable from the Transmission Agency of Northern California.

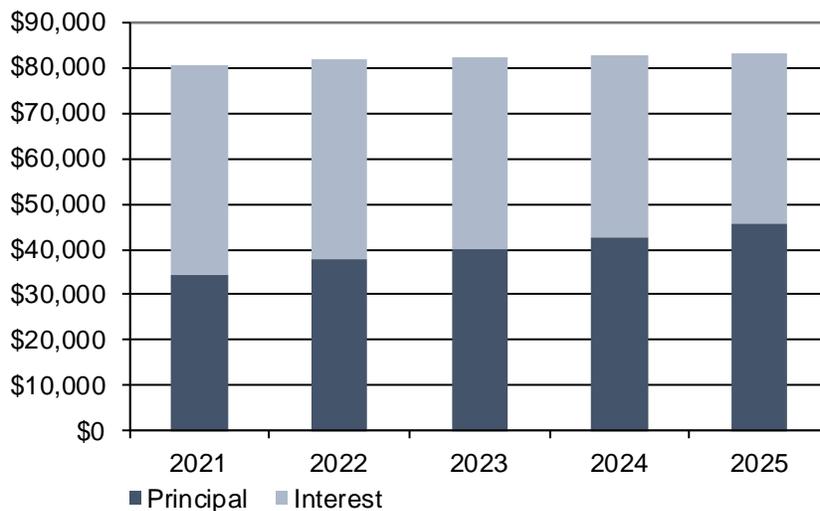
**Deferred outflows of resources**

Deferred outflows of resources decreased \$2.6 million primarily due to current year amortization of \$3.6 million in debt refunding losses, a decrease of \$1.4 million in cash flow hedges and a net decrease in deferred ARO outflow of \$0.7 million offset by an increase of deferred pension outflows of \$2.5 million and an increase deferred OPEB outflows of \$0.6 million.

**Liabilities and changes in net position**

*Long-term debt* – Long-term debt decreased \$65.3 million primarily due to scheduled principal payments of \$31.9 million, a debt refunding which resulted in a net long-term debt decrease of \$16.0 million, and the amortization of debt premiums of \$17.4 million.

The following table shows TID’s future debt service requirements from 2021 through 2025 at December 31, 2020 (dollars in thousands):



At December 31, 2020, TID’s bond ratings are A2 from Moody’s, AA- from Fitch and AA- from Standard and Poor’s.

**Turlock Irrigation District**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2020 and 2019**

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**Other noncurrent liabilities**

Other noncurrent liabilities decreased \$2.6 million in 2020. The decrease was primarily due to a decrease of \$1.3 million in the net pension liability, decrease of \$1.1 million in derivative financial instruments and a decrease of \$0.4 million in TID's Pacific Gas & Electric (PG&E) pipeline obligations offset by an increase of \$0.2 million in TID's asset retirement obligation.

**Other current liabilities**

Other current liabilities decreased \$13.9 million in 2020. The decrease was due to a net decrease in commercial paper of \$4.4 million, a net decrease in gas and power accounts payable and accrued expenses of \$4.9 million, a decrease of interest payable of \$2.5 million, a decrease in customer deposits and advances of \$2.0 million, a decrease of \$0.4 million in current portion of lease obligations and a decrease of \$0.4 million in derivative financial instruments offset by an increase in accrued salaries, wages and related benefits of \$0.7 million.

**Deferred inflow of resources**

Deferred inflow of resources increased \$30.5 million due to an increase of \$25.9 million in the power supply adjustment, a \$4.1 million net increase in deferred debt refunding gain as a result of current year refunding, a net increase in deferred pension inflows of \$1.5 million and \$0.9 million increase in unrealized gain on investments offset by a decrease of \$1.7 million in deferred auction sales and a decrease in deferred OPEB inflows of \$0.2 million.

**Changes in net position**

**Operating revenues**

Operating revenues decreased \$1.0 million from \$343.0 million in 2019 to \$342.0 million in 2020. Wholesale electric revenues decreased \$7.9 million to \$47.0 million in 2020 from \$55.0 million in 2019, as a result of a decrease in volume sold offset by a small an increase in average sales price. Volumes decreased approximately 14.0% when compared to 2019 while average sales price increased approximately 6.2% from an average of \$41/megawatt hours (MWh) in 2019 to \$44/MWh in 2020. Wholesale gas revenues decreased \$1.6 million primarily due to a decrease in sales volume. Electric retail power revenues were up \$10.5 million primarily due to a deferral of \$25.9 million, which reduced revenues in 2020 as a result of the power supply adjustment compared to a deferral of \$30.2 million in 2019. The Board elected to utilize electric rate stabilization of \$0 million in 2020 compared to \$9.6 million in 2019 to fund capital projects. Consumption for 2020 was up approximately 5.8% when compared to 2019.

# **Turlock Irrigation District**

## **Management's Discussion and Analysis (Unaudited)**

### **December 31, 2020 and 2019**

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#### **Operating expenses**

Purchased power, generation and fuel expenses decreased \$2.9 million to \$141.2 million in 2020 compared to \$144.1 million in 2019. The decrease is primarily due to a decrease in fuel related expense of \$7.5 million offset by an increase in purchased power of \$7.5 million. The remaining decrease is due to decreased maintenance cost at the District's generating facilities. Other electric expense decreased \$0.4 million due to a reduction in competitive transition charges ("CTC") for 2020. Irrigation expense remained primarily flat with a small decrease \$0.1 million. Administrative and general expenses increased \$1.0 million when compared to 2019 primarily due to increased technology costs to accommodate employees for the California State at home order as the result of Covid-19. Depletion expense decreased \$0.4 million as a result of current year production from TID's gas field investments. Depreciation and amortization expense decreased \$0.1 million primarily due to new assets being placed into service offset by a decrease in amortization of emission allowances under the State's cap and trade program.

#### **Net investment income**

Net investment income in 2020 decreased \$0.2 million when compared to 2019, primarily due to slightly lower yields on investments.

#### **Other income**

Other income in 2020 increased \$0.1 million due primarily to a \$0.7 million increase in contributions in aid of construction revenue and an increase of \$0.1 million in property tax revenue offset by a decrease in late fees of \$0.7 million.

#### **Derivative gain**

For the year ended December 31, 2020, TID had a net gain of \$0.7 million compared to a net loss of \$0.1 million for the year ended December 31, 2019, due to a change in the fair value of derivative instruments.

#### **Interest expense**

Interest expense decreased \$3.8 million in 2020 as compared to 2019, primarily due to savings realized from the bond refunding executed in 2020 and a full year of savings from the bond refunding's executed in 2019.

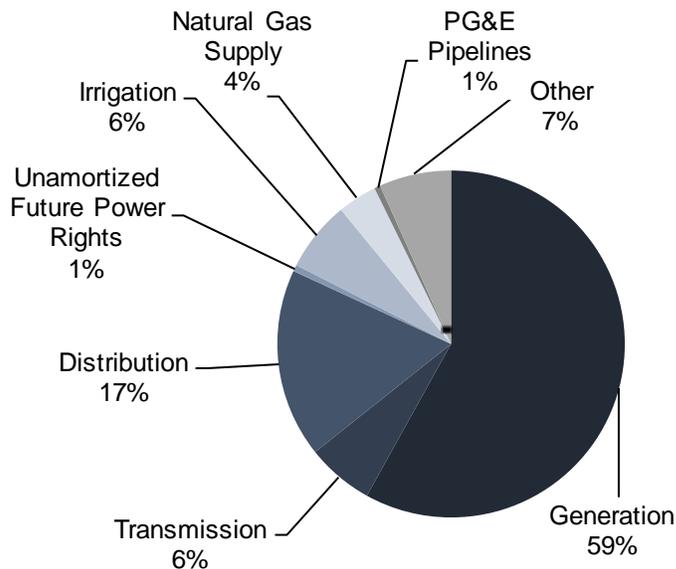
**Turlock Irrigation District  
Management's Discussion and Analysis (Unaudited)  
December 31, 2020 and 2019**

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**Management's Discussion and Analysis as of and for the Year Ended December 31, 2019:**

**Assets**

*Utility Plant* – TID had approximately \$1,194.2 million invested in utility plant assets, net of accumulated depreciation at December 31, 2019. TID transferred approximately \$26.6 million of assets from construction in progress to utility plant in service in 2019 and had net disposals of \$0.2 million. Net utility plant makes up 69% of TID's assets at December 31, 2019, compared to 71% in the prior year.



During 2019, TID capitalized \$48.3 million of additions to utility plant. TID invested \$2.5 million in Walnut Energy Center Authority modifications and inspections, \$7.2 million in relicensing fees related to Don Pedro Dam Hydroelectric facilities and upgrades, \$4.8 million on routine expansion, \$3.9 million on irrigation facilities, \$3.1 million on emission credits, \$7.2 million on T & D lines, \$2.8 million on property acquisition and improvements, \$8.1 million on the development of a new customer information system and \$8.6 million on underground lines, substation upgrades and general capital.

**Cash, cash equivalents and investments**

TID's cash, cash equivalents and investments increased \$59.6 million during 2019. This was primarily due to cash inflows from current year operations.

**Other noncurrent assets**

Other noncurrent assets decreased \$1.3 million during 2019. This decrease is primarily related to a decrease in regulatory assets of \$3.9 million driven by current year amortization of pension costs and a decrease in unrealized loss on investments offset by an increase in other postemployment benefits ("OPEB") asset of \$2.7 million.

# Turlock Irrigation District

## Management's Discussion and Analysis (Unaudited)

### December 31, 2020 and 2019

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#### Other current assets

Other current assets decreased \$2.6 million during 2019. The decrease was due primarily to a decrease in wholesale accounts receivable of \$2.7 million, a decrease in prepaid expenses and other current assets of \$1.4 million, a decrease of \$1.0 million in retail accounts receivable, and a decrease in derivative financial instruments of \$0.4 million offset by an increase of \$1.6 million in receivable from the Transmission Agency of Northern California, an increase in accrued Interest and other receivables of \$0.6 million and an increase in materials and supplies of \$0.5 million.

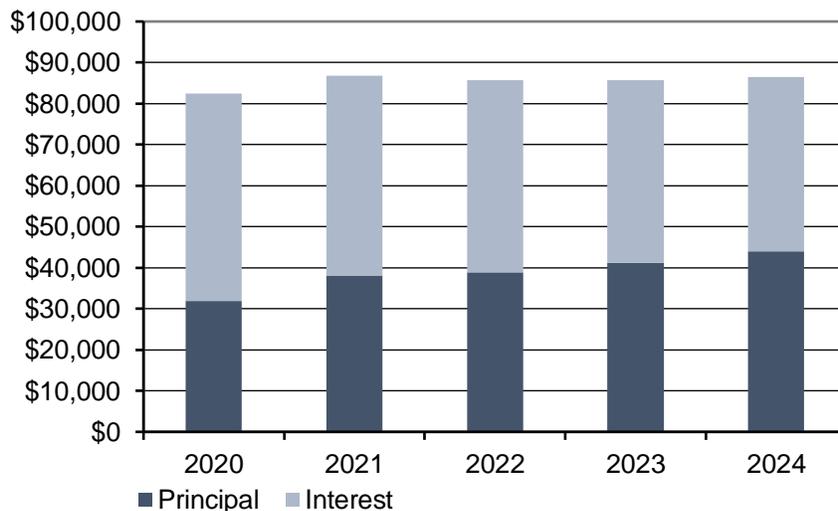
#### Deferred outflows of resources

Deferred outflows of resources decreased \$18.6 million primarily due to a net decrease of deferred pension outflows of \$15.4 million, current year amortization of \$4.2 million in debt refunding losses and amortization of deferred ARO outflow of \$0.9 million, an increase of \$1.4 million in cash flow hedges and an increase deferred OPEB outflows of \$0.5 million.

#### Liabilities and changes in net position

*Long-term debt* – Long-term debt increased \$40.6 million as a result of a debt refunding which resulted in a net long-term debt increase of \$85.2 offset by scheduled principal payments of \$34.6 million and the amortization of debt premiums of \$10.0 million.

The following table shows TID's future debt service requirements from 2020 through 2024 at December 31, 2019 (dollars in thousands):



At December 31, 2019, TID's bond ratings are A2 from Moody's, AA- from Fitch and AA- from Standard and Poor's.

**Turlock Irrigation District**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2020 and 2019**

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**Other noncurrent liabilities**

Other noncurrent liabilities decreased \$32.5 million in 2019. The decrease was primarily due to a decrease of \$33.3 million in the net pension liability, a decrease of \$0.4 million in TID's Pacific Gas & Electric (PG&E) pipeline obligations offset by an increase of \$1.2 million in derivative financial instruments.

**Other current liabilities**

Other current liabilities decreased \$59.4 million in 2019. The decrease was due to a net decrease in commercial paper of \$65.9 million and a decrease of interest payable of \$2.0 million, offset by an increase in customer deposits and advances of \$4.7 million, a net increase in gas and power accounts payable and accrued expenses of \$3.2 million, an increase in accrued salaries, wages and related benefits of \$0.2 million and an increase of \$0.3 million in derivative financial instruments.

**Deferred inflow of resources**

Deferred inflow of resources increased \$40.5 million due to an increase of \$30.2 million in the power supply adjustment, a net increase in deferred pension inflows of \$19.9 million, an increase in deferred OPEB inflows of \$2.1 million, an increase of \$1.8 million in unrealized gain on investment and a \$0.5 million net increase in deferred debt refunding gain as a result of current year refunding offset by a decrease of \$9.6 million in the electric rate stabilization, a decrease of \$3.9 million in deferred auction sales and a decrease in cash flow hedges of \$0.5 million.

**Changes in net position**

**Operating revenues**

Operating revenues decreased \$1.3 million from \$344.3 million in 2018 to \$343.0 million in 2019. Wholesale electric revenues increased \$1.5 million to \$55.0 million in 2019 from \$53.5 million in 2018, as a result of an increase in average sales price and a decrease in volume sold. Volumes decreased approximately 0.5% when compared to 2018 while average sales price increased approximately 1.9% from an average of \$40/megawatt hours (MWh) in 2018 to \$41/MWh in 2019. Wholesale gas revenues decreased \$0.7 million primarily due to a decrease in sales volume. Electric retail power revenues were down \$4.1 million primarily to a deferral of \$30.2 million which reduced revenues in 2019 as a result of the power supply adjustment compared to a deferral of \$23.4 million in 2018. The Board elected to utilize electric rate stabilization of \$9.6 million in 2019 compared to \$7.5 million in 2018 to fund capital projects. Consumption remained flat when comparing 2019 to 2018.

# **Turlock Irrigation District**

## **Management's Discussion and Analysis (Unaudited)**

### **December 31, 2020 and 2019**

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#### **Operating expenses**

Purchased power, generation and fuel expenses decreased \$6.2 million to \$144.1 million in 2019 compared to \$150.3 million in 2018. The decrease is primarily due to a decrease in purchased power of \$4.2 million, a small decrease in fuel expense of \$0.2 million and remaining decrease is due to decreased maintenance cost at the District's generating facilities. Other electric expense decreased \$2.0 million due to decreased distribution maintenance expense. Irrigation expense decreased \$0.2 million primarily due to a decrease in water delivery expenses of \$0.4 million offset by an increase in maintenance cost of \$0.2 million. Administrative and general expenses increased \$1.1 million when compared to 2018 primarily due to increased labor and benefit costs. Depletion expense decreased \$0.2 million as a result of current year production from TID's gas field investments. Depreciation and amortization expense increased \$0.8 million primarily due to new assets being placed into service offset by a decrease in amortization of emission allowances under the State's cap and trade program.

#### **Net investment income**

Net investment income in 2019 increased \$2.8 million when compared to 2018, primarily due to higher yields on investments.

#### **Other income**

Other income decreased \$3.8 million primarily as result of one time transactions that happened in 2018. In 2018 \$2.4 million in net insurance proceeds were realized as a result of a fire from a previous year and \$1.6 million related to reimbursement from FEMA for costs incurred with increased river flows from 2017 were recognized in 2018. The remaining change is due to an increase of \$0.2 million in property tax revenue.

#### **Derivative gain**

For the year ended December 31, 2019, TID had a net loss of \$0.1 million compared to a net gain of \$0.1 million for the year ended December 31, 2018, due to a change in the fair value of derivative instruments.

#### **Interest expense**

Interest expense decreased \$1.5 million in 2019 as compared to 2018, primarily due to savings realized from the bond refunding's executed in 2019.

**Turlock Irrigation District**  
**Consolidated Statements of Net Position**  
**December 31, 2020 and 2019**

<i>(dollars in thousands)</i>	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Utility plant, net	<u>\$ 1,189,219</u>	<u>\$ 1,194,237</u>
Investments and other long-term assets		
Cash and cash equivalents, restricted for long-term purposes	2,522	22,628
Short-term investments, restricted for long-term purposes	15,017	19,223
Long-term investments, including restricted amounts	172,239	157,179
Regulatory assets	47,019	50,597
Net OPEB asset	3,910	3,504
Other assets	<u>557</u>	<u>684</u>
	<u>241,264</u>	<u>253,815</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents, including restricted amounts	219,790	224,335
Short-term investments, including restricted amounts	4,859	4,459
Retail accounts receivable, net	28,486	21,256
Wholesale accounts receivable, net	3,634	3,904
Accrued interest and other receivables	18,127	13,484
Materials and supplies, net	4,379	4,175
Prepaid expenses and other current assets	2,575	4,462
Affiliate receivable	14,169	14,386
Derivative financial instruments	<u>156</u>	<u>286</u>
	<u>296,175</u>	<u>290,747</u>
Total assets	<u>1,726,658</u>	<u>1,738,799</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred refunding loss	10,859	14,407
Cash flow hedges	4,418	5,847
Deferred OPEB outflows	2,032	1,424
Deferred ARO outflows	10,018	10,703
Deferred pension outflows	<u>46,661</u>	<u>44,173</u>
	<u>73,988</u>	<u>76,554</u>
Total assets and deferred outflows	<u>\$ 1,800,646</u>	<u>\$ 1,815,353</u>

**Turlock Irrigation District**  
**Consolidated Statements of Net Position**  
**December 31, 2020 and 2019**

<i>(dollars in thousands)</i>	2020	2019
<b>LIABILITIES</b>		
Liabilities		
Long-term debt, net of current portion	\$ 976,247	\$ 1,043,962
Asset retirement obligation	14,580	14,430
Long-term lease obligations	-	410
Net pension liability	25,797	27,129
Derivative financial instruments, net of current portion	3,739	4,790
	1,020,363	1,090,721
Current liabilities		
Commercial paper	29,496	33,878
Current portion of long-term debt	34,320	31,885
Power purchases and gas payables	8,580	10,021
Accounts payable and accrued expenses	11,164	14,584
Accrued salaries, wages, and related benefits	8,612	7,871
Customer deposits and advances	13,851	15,883
Accrued interest payable	21,559	24,106
Current portion of lease obligations	-	387
Derivative financial instruments	681	1,130
	128,263	139,745
Total liabilities	1,148,626	1,230,466
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred refunding gain	7,225	3,083
Cash flow hedges	156	86
Deferred OPEB inflows	1,825	2,090
Deferred pension inflows	37,759	36,243
Regulatory credits	153,299	128,247
	200,264	169,749
<b>NET POSITION</b>		
Net investment in capital assets	178,653	141,089
Restricted	58,567	34,010
Unrestricted	214,536	240,039
	451,756	415,138
Total net position	451,756	415,138
Total liabilities, deferred inflows, and net position	\$ 1,800,646	\$ 1,815,353

**Turlock Irrigation District**  
**Consolidated Statements of Revenues, Expenses, and Changes in Net Position**  
**Years ended December 31, 2020 and 2019**

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<i>(dollars in thousands)</i>	2020	2019
<b>OPERATING REVENUES</b>		
Electric		
Retail	\$ 275,323	\$ 264,836
Wholesale	47,052	54,980
Irrigation	13,213	13,314
Wholesale gas	2,005	3,600
Other	4,383	6,237
	<u>341,976</u>	<u>342,967</u>
<b>OPERATING EXPENSES</b>		
Purchased power	58,027	50,537
Generation and fuel	83,200	93,607
Other electric	30,326	30,740
Irrigation	13,996	14,126
Administration and general	27,639	26,687
Depreciation and amortization	65,276	65,793
	<u>278,464</u>	<u>281,490</u>
Operating income	<u>63,512</u>	<u>61,477</u>
<b>NONOPERATING REVENUES AND EXPENSES</b>		
Net investment income	6,534	6,750
Other income, net	10,407	10,278
Derivative gain (loss)	709	(27)
Interest expense	(44,544)	(48,334)
	<u>(26,894)</u>	<u>(31,333)</u>
Increase in net position	<u>36,618</u>	<u>30,144</u>
<b>NET POSITION</b>		
Beginning of year	<u>415,138</u>	<u>384,994</u>
End of year	<u>\$ 451,756</u>	<u>\$ 415,138</u>

**Turlock Irrigation District**  
**Consolidated Statements of Cash Flows**  
**Years Ended December 31, 2020 and 2019**

<i>(dollars in thousands)</i>	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from electric customers	\$ 293,381	\$ 286,943
Receipts from wholesale power sales	47,322	57,696
Receipts from irrigation customers	13,250	13,300
Receipts from sales of gas	2,162	3,727
Payments to vendors for purchased power	(56,822)	(50,073)
Payments to employees and vendors for generation and fuel and other electric	(112,076)	(121,891)
Payments to employees and vendors for irrigation	(14,302)	(14,299)
Payments to employees and vendors for administration and general	(25,598)	(21,992)
Other receipts and payments, net	(1,624)	4,647
	145,693	158,058
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	(62,889)	(42,989)
Proceeds from contributions in aid of construction	2,846	2,158
Proceeds from issuance of long-term debt	163,263	194,052
Repayment of long-term debt	(215,699)	(143,733)
Repayment of long-term lease obligations	(797)	(364)
Repayment of commercial paper	(4,382)	(104,443)
Proceeds from issuance of commercial paper	-	38,557
Interest payments on debt	(53,664)	(54,311)
Interest payments on long-term lease obligations	-	(60)
Build America Bond receipts	3,458	3,449
	(167,864)	(107,684)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment income	7,349	6,260
Derivative gain	837	(26)
Purchases of investments	(148,481)	(132,538)
Sales of investments	137,815	150,060
	(2,480)	23,756
Net cash (used in) provided by investing activities	(2,480)	23,756
Net (decrease) increase in cash and cash equivalents	(24,651)	74,130
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of year	246,963	172,833
End of year	\$ 222,312	\$ 246,963
<b>RECONCILIATION OF CASH AND EQUIVALENTS TO BALANCE SHEET</b>		
Cash and cash equivalents restricted for long-term purposes	\$ 2,522	\$ 22,628
Cash and cash equivalents, including restricted amounts	219,790	224,335
	\$ 222,312	\$ 246,963

See accompanying notes.

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**Turlock Irrigation District**  
**Consolidated Statements of Cash Flows**  
**December 31, 2020 and 2019**

<i>(dollars in thousands)</i>	2020	2019
ADJUSTMENT TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATIONS		
Operating income	\$ 63,512	\$ 61,477
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation and amortization	65,276	65,793
Other income	4,435	4,951
Other changes in operating assets and liabilities:		
Accounts receivable	(12,155)	3,505
Materials and supplies	(204)	(510)
Prepaid expenses and other current assets	2,014	1,480
Regulatory assets and credits	27,814	19,847
Deferred OPEB outflows	(608)	(452)
Deferred pension inflows	1,516	19,903
Deferred ARO outflow	835	823
Net OPEB asset	(406)	(2,691)
Power purchases and gas payables	(1,441)	(1,093)
Accounts payable and accrued expenses	(1,122)	(965)
Accrued salaries, wages, and related benefits	741	225
Customer deposits and advances	(646)	3,273
Affiliate receivable	217	(1,615)
Deferred OPEB inflows	(265)	2,070
Deferred pension outflows	(2,488)	15,397
Net pension liability	(1,332)	(33,360)
Net cash provided by operating activities	\$ 145,693	\$ 158,058
SUPPLEMENTAL NONCASH INVESTING AND FINANCING ACTIVITIES		
Accounts payable and other liabilities related to construction of capital assets	\$ 5,247	\$ 7,556
Investment (loss)gain from derivatives	\$ (128)	\$ 53
Deferred refunding gain	\$ 4,540	\$ 779

**Turlock Irrigation District**  
**Statements of Fiduciary Net Position of the Retirement Plan**  
**June 30, 2020 and 2019**

(dollars in thousands)

	June 30,	
	2020	2019
<b>ASSETS</b>		
Cash and cash equivalents	\$ 10,296	\$ 19,545
Receivables		
Interest	471	539
Dividends	103	133
Total receivables	574	672
Investments, at fair value (Note 11)		
U.S. Government and municipal obligations	22,768	25,851
International obligations	1,557	1,249
Domestic stocks and mutual funds	154,745	148,994
International stocks and mutual funds	84,768	82,153
Domestic fixed income securities	40,028	39,363
Other investments	13,728	12,160
Total investments	317,594	309,770
Total assets	\$ 328,464	\$ 329,987
<b>LIABILITIES</b>		
Accrued expenses	\$ 213	\$ 212
Fiduciary net position restricted for pensions	\$ 328,251	\$ 329,775

**Turlock Irrigation District**  
**Statements of Changes in Fiduciary Net Position of the Retirement Plan**  
**For the 12-months Ending June 30, 2020 and 2019**

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	June 30,	
	2020	2019
<i>(dollars in thousands)</i>		
<b>ADDITIONS</b>		
Contributions		
Employer	\$ 13,404	\$ 13,610
Participants	1,875	1,670
Total contributions	<u>15,279</u>	<u>15,280</u>
Investment income		
Net (depreciation) appreciation in fair value of investments (Note 11)	(4,667)	4,087
Interest income	2,497	2,495
Dividend income	5,812	4,710
Other investment income	64	110
Investment expense	<u>(772)</u>	<u>(764)</u>
Net investment income	<u>2,934</u>	<u>10,638</u>
Total additions	<u>18,213</u>	<u>25,918</u>
<b>DEDUCTIONS</b>		
Benefits paid to participants and beneficiaries	19,222	17,537
Refunds of contributions	122	1,017
Administrative expenses	<u>393</u>	<u>422</u>
Total deductions	<u>19,737</u>	<u>18,976</u>
<b>NET INCREASE IN FIDUCIARY NET POSITION</b>	(1,524)	6,942
<b>FIDUCIARY NET POSITION RESTRICTED FOR PENSIONS</b>		
Beginning of year	<u>329,775</u>	<u>322,833</u>
End of year	<u>\$ 328,251</u>	<u>\$ 329,775</u>

# Turlock Irrigation District

## Notes to Consolidated Financial Statements

(dollars in thousands)

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### **Note 1 – Organization, Description of Business**

The Turlock Irrigation District (TID or the District) was organized under the Wright Act in 1887 and operates under the provisions of the California Water Code as a special district of the State of California (the State). As a public power utility, TID is not subject to regulation or oversight by the California Public Utilities Commission (CPUC). TID provides electric power and irrigation water to its customers.

TID's Board of Directors (the Board) determines its rates and charges for its commodities and services. TID levies ad valorem property taxes on property located in the counties of Stanislaus and Merced. TID may also incur indebtedness, including issuing bonds, and is exempt from payment of federal and state income taxes.

### **Note 2 – Summary of Significant Accounting Policies**

#### **Method of accounting**

TID maintains its accounts in accordance with accounting principles generally accepted in the United States of America (GAAP) for proprietary funds as prescribed by the Governmental Accounting Standards Board (GASB). TID is accounted for as an enterprise fund and is financed and operated in a manner similar to that of a private business enterprise. TID uses the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. TID's accounting records generally follow the Uniform System of Accounts for public utilities and licensees prescribed by the Federal Energy Regulatory Commission (FERC), except as it relates to the accounting for contributions in aid of construction (CIAC).

TID provides energy for residential, commercial, and industrial use and provides irrigation water for agricultural use. Accordingly, TID defines operating revenues as sales of energy, wholesale sales of energy and natural gas, irrigation sales, and other miscellaneous energy and irrigation service revenues. Operating expenses include the costs of sales and services, administration expenses, depreciation, depletion and amortization. Nonoperating revenue and expense typically includes interest income on investments, interest expense, and other miscellaneous items.

#### **Component units**

The Walnut Energy Center Authority (WECA) owns and operates a 250 MW natural gas fueled generation facility, which commenced commercial operations in 2006. The Tuolumne Wind Project Authority (TWPA) owns a membership interest in a 136.6 MW wind farm, consisting of 62 wind-turbine generators located in Klickitat County, Washington. WECA and TWPA have no employees and all the output from both facilities is sold to TID through power purchase agreements.

Although WECA and TWPA are separate legal entities from TID, they are consolidated component units of TID and reported as part of TID because of the extent of their operational and financial relationship with TID which includes majority oversight from the same Board of Directors.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 2 – Summary of Significant Accounting Policies (continued)**

Accordingly, all operations of WECA and TWPA are consolidated into TID's financial statements as blended component units. Internal transactions, including revenues and expenses between the District's component units and the District, have been eliminated in the accompanying financial statements in accordance with GAAP. Copies of the WECA and TWPA stand-alone annual financial report may be obtained from TID's executive office at 333 East Canal Drive, Turlock, California 95381.

#### **Fiduciary Fund**

TID has a fiduciary responsibility for a defined benefit pension plan, the Amended and Restated Retirement Plan for Employees and Elective Officer of Turlock Irrigation District (the "Retirement Plan"). The financial activities of the Retirement Plan are included in the financial statements as a Statements of Fiduciary Net Position of the Retirement Plan and Statements Changes in Fiduciary Net Position of the Retirement Plan as of June 30, 2020 and 2019, the Retirement Plans fiscal year end.

#### **Use of estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. TID's more significant estimates include fair value estimates for investments; estimated useful lives of utility plant; total pension liability; total other postemployment benefits liability; depletion; and workers' compensation reserves.

#### **Long-term and short-term debt**

Long-term debt is recorded at the principal amount of the obligations adjusted for original issue discounts and premiums. The premiums and discounts on bonds issued are amortized over the terms of the bonds using the effective interest method and recorded as a component of interest expense.

#### **Deferred refunding gain or loss**

Debt defeasance charges result from debt refunding transactions and comprise the difference between the reacquisition costs and the net outstanding debt balances including deferred costs of the defeased debt at the date of the defeasance transaction. Such charges are included as a component of deferred outflows or deferred inflows and amortized into interest expense over the shorter of the life of the refunded debt or the new debt, using the effective interest method.

#### **Utility plant**

Utility plant is recorded at cost. Capital assets are generally defined by TID as assets with an initial, individual cost of more than \$5 and an estimated useful life in excess of one year. The cost of additions, renewals and betterments are capitalized; repairs and minor replacements are charged to operating expenses as incurred. Interest cost incurred before the end of a construction period is recognized as an expense in the period in which the cost is incurred in compliance with GASB Statement No. 89, *Accounting for Interest Cost Incurred before the end of a Construction Period*. TID incurred gross interest costs of \$44,544 and \$48,334 during the years ended December 31, 2020 and 2019, respectively.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 2 – Summary of Significant Accounting Policies (continued)**

Depreciation is computed using the straight-line method over the estimated useful lives, which generally range from 20 to 40 years and 40 to 150 years for electric and irrigation related assets, respectively. The estimated useful lives of furniture, fixtures, equipment and other assets range from 5 to 25 years. Upon retirement of an asset that was previously in service, the cost of depreciable utility plant, plus removal costs, less salvage, is charged to accumulated depreciation. If a capital asset is disposed of prior to being put into service, the costs capitalized to date are expensed. In addition, during the years ended December 31, 2020 and 2019, TID had net loss totaling \$333 and \$186, respectively, from retirements and disposals that were previously classified as utility plant.

Future power rights are costs incurred by TID in development of hydroelectric facilities owned by others who provide power to TID. Such costs are recorded as a component of utility plant and are amortized on a straight-line basis over the 49-year periods to which these rights apply.

**Impairment of long-lived assets**

TID accounts for potential impairments in accordance with GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, under which TID evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset is considered impaired when its service utility has declined significantly and unexpectedly and when full recovery through utility rates or other means is not considered probable. There were no material impairments of long-lived assets recorded during fiscal 2020 and 2019.

**Intangible assets**

TID accounts for intangible assets in accordance with GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which provides guidance regarding how to identify, account for and report intangible assets. Intangible assets are defined as assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. GASB 51 provides that intangible assets be classified as capital assets, except for items explicitly excluded from the scope of the standard.

Included in nondepreciable utility plant are costs related to emission credits acquired that are necessary to operate gas fired facilities. Such credits have an indeterminate life and are therefore, not amortized.

TID is subject to the requirements under the State's cap and trade program and has purchased emission credits through the State's auction program. The cost of the emission allowances purchased is included in depreciable utility plant. Entities subject to the cap and trade program surrender allowances and offsets equal to their emissions at the end of each compliance period; therefore, TID is amortizing the purchased emission allowances based on District emissions as incurred for wholesale power sales and the amortization expense is included as a component of depreciation expense on the statement of revenues, expenses and changes in net position.

Amortization expense totaled \$3,425 and \$3,989 for the years ended December 31, 2020 and 2019, respectively.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 2 – Summary of Significant Accounting Policies (continued)**

##### **Investments in gas properties**

TID owns nonoperating ownership interests in gas producing properties in Wyoming and Texas. TID uses the successful efforts method of accounting for its investments in these gas producing properties. The costs of the investment along with costs to drill and complete wells that access economically recoverable reserves are capitalized as a component of utility plant on the statement of net position. Costs to drill wells that do not find economically recoverable reserves are expensed. The capitalized costs of producing gas properties, after considering estimated residual salvage values, are depleted by the unit-of-production method based on the estimated future production of proved reserves for the properties. If prominent events or changes in circumstances are identified, the investments in gas properties are evaluated for impairment. No impairment has been recorded to date.

Gas production from TID's share of these properties is sold to wholesale buyers as an economic hedge to offset the net cost of TID's gas supply. Sales of gas in 2020 and 2019 totaled \$2,005 and \$3,600, respectively. Depletion expense, which is included as a component of depreciation and amortization expense in the accompanying statement of revenues, expenses and changes in net position, totaled \$3,835 and \$4,256 for the years ended December 31, 2020 and 2019, respectively.

##### **Cash and cash equivalents**

Cash equivalents include all debt instruments with original maturity dates of three months or less from the date of purchase, all investments in the California Asset Management Program (CAMP) and the Local Agency Investment Fund (LAIF). The debt instruments are reported at amortized cost which approximates fair value. The investments in CAMP and LAIF are reported at their net asset value, which approximates fair value. CAMP is a joint powers authority (JPA), a public agency whose investments are limited to those permitted by the California Government Code. TID is invested in CAMP's California Asset Management Trust Cash Reserve Portfolio which is a short-term money market portfolio. Investments in CAMP shares are not insured by the Federal Deposit Insurance Corporation (FDIC) or any other governmental agency. LAIF has an equity interest in the State of California Pooled Money Investment Account (PMIA). PMIA funds are on deposit with the State's Centralized Treasury System and are managed in compliance with the California Government Code, according to a statement of investment policy which sets forth permitted investment vehicles, liquidity parameters and maximum maturity of investments. The PMIA cash and investments are recorded at cost which approximates fair value. TID's deposits with CAMP and LAIF are available for withdrawal generally on demand. TID has an automated investment account where at the end of the business day funds are automatically swept overnight to purchase shares in a money market mutual fund from TID's primary bank and the primary bank automatically redeems the shares the next day. TID receives monthly interest based on the dividend rate of the money market mutual fund.

##### **Investments**

Investments are reported at their fair market value, in accordance with GASB issued Statement No. 72, *Fair Value Measurement and Application*. Premiums and discounts on investments are amortized using the effective interest rate method. TID defers unrealized holding gains and losses on its investments until such investments mature or are sold which is consistent with TID's rate setting process. Realized gains and losses are included in net investment income in the accompanying statement of revenues, expenses and changes in net position.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 2 – Summary of Significant Accounting Policies (continued)**

In accordance with provisions of the credit agreements relating to TID's long-term debt obligations, restricted funds held by trustees have been established to provide for certain debt service and project funding requirements. The restricted funds held by trustees are invested primarily in United States (U.S.) government securities and related instruments with maturities no later than the expected date of the use of such funds.

**Participation in joint power authorities**

TID's ownership investments in JPAs are accounted for using the cost method except for the WECA and TWPA which are consolidated into TID's financial statements.

**Accounts receivable and allowance for doubtful accounts**

Accounts receivable arise from billings to customers for the sale of power and water, and certain improvements made to customers' properties. Accounts receivable also includes an estimate for unbilled retail and wholesale revenues related to power delivered between the last billing date and the last day of the reporting period.

TID recognizes an estimate of uncollectible accounts for its retail and wholesale receivables based upon its historical experience with collections, current market conditions and specific identification of known losses. At December 31, 2020 and 2019, the allowance for doubtful accounts totaled \$1,095 and \$401, respectively. TID records bad debt expense as a reduction of revenue in the statements of revenues, expenses and changes in net position. In 2020 and 2019, net bad debt expense was \$734 and \$203, respectively.

**Materials and supplies**

Materials and supplies are used in TID's operations and are recorded at average cost, net of reserves for obsolete items. Reserves for obsolete items totaled \$450 at December 31, 2020 and 2019, respectively.

**Long-term lease obligations**

In connection with completing the Walnut Energy Center and the Almond 2 power plant, TID entered into long-term transmission arrangements with Pacific Gas and Electric (PG&E) which included PG&E constructing new, and reinforcing existing natural gas transmission facilities. The arrangements represent, in substance, capital leases wherein TID (lessee) is obligated to repay all costs associated with the construction and reinforcement of the transmission facilities to PG&E through billings on transmission usage. In accordance with GASB accounting rules governing lease accounting, TID records its obligations to PG&E as long-term lease obligations and the associated assets in utility plant. At inception, the contracts required up-front payments totaling \$23,720 plus irrevocable payment obligations which totaled \$44,087 on a net present value basis to be paid over ten year periods. Amounts due within one year are classified as current.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 2 – Summary of Significant Accounting Policies (continued)**

The lease obligations are included in TID's statements of net position at December 31, 2020 and 2019 with a balance of \$0 and \$797, respectively, along with the related assets with a net book value of \$3,329 and \$6,657, respectively, in utility plant. Assets are recorded at the total cost to be paid over the lease term and are depreciated over the life of the lease on a straight line basis. Depreciation expense is included as a component of depreciation and amortization expense in the accompanying statement of revenues, expenses and changes in net position.

#### **Regulatory assets and credits**

TID's Board has the authority to establish the level of rates charged for all District services. As a regulated entity, TID's financial statements are prepared in accordance with GASB accounting rules governing regulatory accounting, which require the effects of the rate making process to be recorded in the financial statements. Accordingly, certain expenses and revenues, normally reflected in operations as incurred, are recognized when included in rates and recovered from or refunded to customers as set forth in rate actions taken by the Board.

#### **Public benefit**

To comply with state mandated legislation, TID's Board has specified a component of its rates, 2.85%, to be committed to public benefit expenditures. Public benefit expenditures consist of noncapital and capital expenditures for energy efficiency programs and renewable energy resources.

#### **Compensated absences**

TID accrues vacation leave, sick leave and other compensated absences earned as liabilities when the employees earn the benefits. At December 31, 2020 and 2019, the total estimated liability for vacation, sick, and other compensated absences was \$6,353 and \$5,654, respectively, and is included in accrued salaries, wages and related benefits in the accompanying statements of net position.

#### **Self-insurance liability**

Substantially all of TID's assets are insured against possible losses from fire and other risks. TID carries insurance coverage to cover general liability claims in excess of \$1,000 per occurrence up to \$35,000 and workers' compensation claims in excess of \$750 per occurrence. TID records liabilities for unpaid claims when they are probable of occurrence and the amount can be reasonably estimated.

TID purchases its excess workers' compensation insurance from the California State Association of Counties (CSAC) Excess Insurance Authority. The risk of loss in excess of \$750 per occurrence is transferred to the insurance pool.

The accompanying financial statements include accrued expenses for general liability, workers' compensation and medical, dental and vision claims based on TID's best estimates of the ultimate cost of settling outstanding claims and claims incurred, but not reported. At December 31, 2020 and 2019, TID's estimated self-insurance liability for its workers' compensation claims totaled \$2,071 and \$2,217, respectively, and is reported as a component of accounts payable and accrued expenses in the statements of net position.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 2 – Summary of Significant Accounting Policies (continued)**

TID is a member of CSAC's Excess Insurance Authority Health program, which administers TID's self-insurance for employee health. CSAC's purpose is to pool the risk of its members to develop and fund programs of excess insurance for its members. Members fund the program through annual premiums developed by the CSAC Board with assistance from actuary and risk management consultants. Should actual losses among pool participants be greater than funds for the program, TID would be assessed its pro-rata share of the deficiency. No such losses have occurred and no additional liability has been accrued by TID.

**Gas price swap and option agreements**

TID uses forward purchase agreements, swaps and option agreements to hedge the impact of market volatility on gas prices for its gas fueled power plants. Such agreements are treated as derivative financial instruments as defined below. Expenses under the contracts, net of the payments received, are reported as generation and fuel expense, in the period in which the underlying gas and power deliveries occur.

**Derivative financial instruments**

TID accounts for derivative instruments in accordance with GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments* (GASB 53), which establishes accounting and financial reporting standards for the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments (Note 9).

TID records derivative financial instruments, consisting of gas price swap agreements, option agreements, and gas and electricity purchase and sales agreements that are not treated as normal purchases and normal sales, at fair value on its statements of net position. Normal purchases and sales contracts are for the purchase or sale of a commodity, such as natural gas or electricity, to be used in the normal course of operations, provided that it is probable TID will take or make delivery of the commodity specified in the derivative instrument. Changes in the fair value of derivatives that do not meet the requirements of an effective hedge transaction are included in nonoperating revenues and expenses as a derivative gain (loss). Changes in the fair value of derivatives which are effective hedges are deferred on the statements of net position.

The fair values of gas and electricity purchase and sales agreements are based on forward prices, established from published indexes from applicable regions and discounted using established interest rate indexes, where applicable, and information obtained from a pricing service where a published index is not available.

TID reports derivative financial instruments with remaining maturities of one year or less and the portion of long-term contracts with scheduled transactions over the next twelve months as current on the statements of net position. TID is exposed to risk of nonperformance if the counterparties default or if the agreements are terminated. TID monitors these risks and does not anticipate nonperformance.

# Turlock Irrigation District

## Notes to Consolidated Financial Statements

### (dollars in thousands)

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#### Note 2 – Summary of Significant Accounting Policies (continued)

##### **Pension plan**

TID has a single-employer group defined benefit pension plan (the “Retirement Plan”) which provides retirement benefits covering substantially all of its employees who have completed one year of continuous service. TID accounts for the Retirement Plan in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, an amendment to GASB Statement No. 27, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* (GASB 68). This statement establishes standards for measuring and recognizing liabilities, deferred outflows and deferred inflows of resources, and expenses. For defined benefit plans, this statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

##### **Other Post-Employment Benefits**

TID provides post-retirement medical benefits in accordance with TID policy to qualified retirees and their spouses through TID’s Employee Health Care Plan (the “Health Plan”) until the retiree and participating spouse reach age 65. In 2018, TID adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). The primary objective of GASB 75 is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). For defined benefit OPEB, GASB 75 identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. TID considers post-employment healthcare benefits to be OPEB costs.

TID’s OPEB liability(asset) at January 1, 2020 is based upon a valuation date of June 30, 2019.

##### **Net position**

TID classifies its net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

*Net investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation reduced by the outstanding debt balances, net of deferred inflows and outflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt.

*Restricted* – This component of net position consists of assets with external constraints placed on their use. Constraints include those imposed by debt indentures, grants or laws and regulations of other governments, by law through constitutional provisions or enabling legislation.

*Unrestricted* – This component of net position consists of net amount of assets, deferred outflows of resources, liabilities, and deferred inflows that do not meet the definition of restricted or net investment in capital assets.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 2 – Summary of Significant Accounting Policies (continued)**

**Board designated net position**

Net position includes amounts that TID's Board designates as reserves for debt service, capital improvements and rate stabilization. The rate stabilization fund represents amounts reserved for the purpose of stabilizing electric utility rates in future periods. The Board determines the annual transfers into and out of these reserves. While the Board designates these funds as reserve funds, they are not restricted and the Board can utilize such funds for any purpose.

The designated funds included in unrestricted net position were as follows at December 31:

	2020	2019
Rate stabilization	\$ 34,076	\$ 34,076
Capital improvements	7,791	7,791
	\$ 41,867	\$ 41,867

**Purchased power expenses**

A portion of TID's power needs are provided by power purchase agreements. Expenses from such agreements, along with associated transmission costs paid to other utilities, are charged to purchased power expense in the period the power was received. Adjustments to prior billings are included in purchased power expense once the payments or adjustments can be reasonably estimated. Gains or losses on power purchase and sale transactions that are settled without physical delivery are recorded as net additions or reductions to purchased power expense.

Additionally, any changes in the power supply adjustment (Note 9) balance, resulting in a regulatory asset increasing or decreasing are recorded as additions or reductions to purchased power expense and any changes resulting in a regulatory credit increasing or decreasing are recorded as additions or reductions to retail revenues. When the power supply adjustment balance changes from a regulatory credit to a regulatory asset or from a regulatory asset to a regulatory credit from one year to the next, a change to both purchased power expense and a change to retail revenues will be reflected in the statement of revenues, expenses and changes in net position. For the year ended December 31, 2020, the power supply adjustment balance increased resulting in a decrease to retail revenues of \$25,935, and for the year ended December 31, 2019, the power supply adjustment balance increased resulting in a decrease to retail revenues of \$30,235.

**Contributions in aid of construction (CIAC) and grants**

TID receives CIAC for customer contributions relating to expansions to TID's distribution facilities. TID also receives grant proceeds from federal and state assisted programs for its river restoration programs and other programs. The contributions and grant proceeds are included in other income in the statement of revenues, expenses and changes in net position. When applicable, these programs may be subject to financial and compliance audits pursuant to regulatory requirements. TID considers the possibility of any material grant disallowances to be remote.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 2 – Summary of Significant Accounting Policies (continued)**

##### **Asset retirement obligations**

TID records asset retirement obligations (AROs) where there is a legally enforceable liability associated with the retirement of tangible capital assets. An ARO is measured based on the best estimate of the current value of outlays expected to be incurred. The current value is adjusted annually for the effects of general inflation or deflation. All relevant factors are evaluated at least annually to determine whether there is a significant change in the estimate outlays and whether to remeasure the ARO. The deferred outflows of resources are reduced and recognized as outflows of resources in a systematic and rational matter over the estimated useful life of the tangible capital asset.

##### **California greenhouse gas legislation**

California Assembly Bill 32 (AB-32) was passed by California lawmakers in 2006 and is an effort by the State of California to set a 2020 greenhouse gas emissions reduction goal into law. The goal is to reach a statewide emission limit of 427 million metric tons of carbon dioxide equivalent of greenhouse gases (GHG). Central to this initiative is the implementation of a cap and trade program, which covers major sources of GHG emissions in the State including power plants. The legislation directed the California Air Resources Board (ARB) to begin developing discrete early actions to reduce greenhouse gases while also preparing a scoping plan to identify how best to reach the 2020 limit. A scoping plan is expected sometime in 2021. The program starts with an enforceable compliance obligation beginning with the 2014 GHG emissions. The cap and trade program includes an enforceable emissions cap that will decline over time. The State distributes allowances, which are tradable permits, equal to the emissions allowed under the cap. Sources under the cap will need to surrender allowances and offsets equal to their emissions at the end of each compliance period. The District is subject to AB 32 and became subject to the requirements under the cap and trade program in 2013. The allowances distributed to the District from the State for the District's retail customers are used in operations. There is no s in service capacity and no asset has been recognized.

##### **Subsequent events**

Subsequent events have been assessed through April 27, 2021.

##### **Recent accounting pronouncements**

In June 2017, the GASB issued Statement No. 87, *Leases* (GASB 87). This statement establishes a single approach to accounting for and reporting leases based on the principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Limited exceptions to the single-approach guidance are provided for short-term leases, defined as lasting a maximum of twelve months at inception, including any options to extend, financed purchases, leases of assets that are investments and certain regulated leases. This statement is effective for TID in 2023. TID is currently assessing the financial statement impact of adopting this statement.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 2 – Summary of Significant Accounting Policies (continued)**

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objective of GASB 91 is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. This statement is effective for TID in 2022. TID is currently assessing the financial statement impact of adopting this statement.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of GASB 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This statement is effective for TID in 2022. TID is currently assessing the financial statement impact of adopting this statement.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR), most notably the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates. The objective of this statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This statement is effective for TID in 2023. TID is currently assessing the financial statement impact of adopting this statement.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The objective of this Statement is to provide temporary relief from certain new accounting and financial reporting requirements in light of the COVID-19 pandemic. The Statement is effective immediately and the Board has adopted the provisions for the year ended December 31, 2020.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. The statement (1) defines a SBITA as a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction; (2) establishes that a SBITA results in a right-to-use subscription asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in GASB No. 87, *Leases*, as amended. This statement is effective for the Authority in fiscal year 2023. The Authority is currently assessing the financial statement impact of adopting this statement.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 3 – Utility Plant**

The summarized activity of TID's utility plant during 2020 is presented below:

	December 31, 2019	Additions	Transfers	Disposals	December 31, 2020
<b>NONDEPRECIABLE UTILITY PLANT</b>					
Land	\$ 33,032	\$ 1,664	\$ -	\$ (18)	\$ 34,678
Emission credits	20,187	-	-	-	20,187
Construction in progress	82,269	50,362	(51,804)	-	80,827
Total nondepreciable utility plant	<u>135,488</u>	<u>52,026</u>	<u>(51,804)</u>	<u>(18)</u>	<u>135,692</u>
<b>DEPRECIABLE UTILITY PLANT</b>					
Generation	986,504	-	4,564	(4,400)	986,668
Distribution	378,906	-	14,339	(1,212)	392,033
Transmission	183,156	-	1,700	-	184,856
General	95,385	-	28,480	(1,653)	122,212
Future power rights	26,774	-	89	-	26,863
Irrigation	97,612	-	2,617	-	100,229
Investment in gas properties	123,807	-	15	-	123,822
Emission allowances	22,669	8,565	-	(1,197)	30,037
Total depreciable utility plant	<u>1,914,813</u>	<u>8,565</u>	<u>51,804</u>	<u>(8,462)</u>	<u>1,966,720</u>
Less: accumulated depreciation, amortization, and depletion	<u>(856,064)</u>	<u>(65,276)</u>	<u>-</u>	<u>8,147</u>	<u>(913,193)</u>
Depreciable utility plant, net	<u>1,058,749</u>	<u>(56,711)</u>	<u>51,804</u>	<u>(315)</u>	<u>1,053,527</u>
Utility plant, net	<u>\$ 1,194,237</u>	<u>\$ (4,685)</u>	<u>\$ -</u>	<u>\$ (333)</u>	<u>\$ 1,189,219</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

**Note 3 – Utility Plant (continued)**

The summarized activity of TID's utility plant during 2019 is presented below:

	December 31, 2018	Additions	Transfers	Disposals	December 31, 2019
<b>NONDEPRECIABLE UTILITY PLANT</b>					
Land	\$ 33,032	\$ -	\$ -	\$ -	\$ 33,032
Emission credits	20,187	-	-	-	20,187
Construction in progress	63,735	45,125	(26,591)	-	82,269
Total nondepreciable utility plant	<u>116,954</u>	<u>45,125</u>	<u>(26,591)</u>	<u>-</u>	<u>135,488</u>
<b>DEPRECIABLE UTILITY PLANT</b>					
Generation	984,376	-	2,239	(111)	986,504
Distribution	369,787	-	10,657	(1,538)	378,906
Transmission	176,964	-	6,192	-	183,156
General	97,274	-	3,081	(4,970)	95,385
Future power rights	26,738	-	36	-	26,774
Irrigation	93,277	-	4,335	-	97,612
Investment in gas properties	123,756	-	51	-	123,807
Emission allowances	20,851	3,134	-	(1,316)	22,669
Total depreciable utility plant	<u>1,893,023</u>	<u>3,134</u>	<u>26,591</u>	<u>(7,935)</u>	<u>1,914,813</u>
Less: accumulated depreciation, amortization, and depletion	<u>(798,020)</u>	<u>(65,793)</u>	<u>-</u>	<u>7,749</u>	<u>(856,064)</u>
Depreciable utility plant, net	<u>1,095,003</u>	<u>(62,659)</u>	<u>26,591</u>	<u>(186)</u>	<u>1,058,749</u>
Utility plant, net	<u>\$ 1,211,957</u>	<u>\$ (17,534)</u>	<u>\$ -</u>	<u>\$ (186)</u>	<u>\$ 1,194,237</u>

**Note 4 – Participation in Joint Powers Agencies**

**Transmission Agency of Northern California**

TID is a member of the Transmission Agency of Northern California (TANC), a JPA consisting of fifteen municipal utilities. TANC is a participant, with a 79.3% share of the California-Oregon Transmission Project (COTP) and other facilities for electric power transmission. TANC develops, operates and manages these projects. The COTP provides electric transmission between the Pacific Northwest and California. TID's entitlement share of TANC's portion of the COTP and other facilities is 17.4%, representing approximately 237 megawatts (MW) of transmission capacity. TID also has a 7.4% entitlement share of TANC's transmission under the South of Tesla transmission agreements, which provides TID with 22 MW of transmission during normal operating conditions between Tesla and Midway.

Under the TANC agreements, TID is responsible for TANC's development, operating and debt service costs on a take-or-pay basis proportionate to its entitlement share. During 2020 and 2019, TID's total expenses in connection with its TANC agreements, included in purchased power expense, totaled \$7,753 and \$5,356, respectively. At December 31, 2020 and 2019 TID has an affiliate receivable due from TANC of \$14,169 and \$14,386, respectively.

## **Turlock Irrigation District**

### **Notes to Consolidated Financial Statements**

#### **(dollars in thousands)**

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#### **Note 4 – Participation in Joint Powers Agencies (continued)**

The long-term debt of TANC is collateralized by a pledge and assignment of net revenues of each JPA, supported by the take-or-pay commitments of TID and other members. As such, TID is contingently obligated for its proportionate share of TANC's liabilities of \$305,096 at December 31, 2020. Should other members of TANC default on their obligations to these JPAs, TID would be required to make "step up" payments, up to 25% of its proportionate share, to cover a portion of the defaulted payments and would be entitled to the same proportion of additional transmission.

Historically, there have been no defaults by members of TANC. To obtain audited financial statements of TANC, contact TANC at 35 Iron Point Circle, Suite 225 Folsom, CA 95630.

#### **Northern California Power Agency (NCPA)**

While NCPA develops and operates numerous projects for the generation and transmission of electric power, TID participates in two of NCPA's geothermal projects. TID has a 6.3% entitlement share in the capacity and energy from NCPA Geothermal Plants I and 2 (the Geothermal Project). TID is responsible for development, operating and debt service costs on a take-or-pay basis in proportion to its entitlement share. TID's expenses relating to the Geothermal Project, included in purchased power expense, were \$2,062 and \$2,030 in 2020 and 2019, respectively.

The long-term debt of NCPA is collateralized by a pledge and assignment of net revenues of each JPA, supported by the take-or-pay commitments of TID and other members. As such, TID is contingently obligated for its proportionate share of NCPA's debt related to the Geothermal Project of \$982 at December 31, 2020. Should other members of NCPA default on their obligations to these JPAs, TID would be required to make "step up" payments, up to 25% of its proportionate share, to cover a portion of the defaulted payments and would be entitled to the same proportion of additional power production. Historically, there have been no defaults by members of NCPA. To obtain audited financial statements of NCPA, contact NCPA at 651 Commerce Drive, Roseville, CA 95678.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

**Note 4 – Participation in Joint Powers Agencies (continued)**

**Walnut Energy Center Authority**

TID and Merced Irrigation District formed WECA for the principal purpose of owning and operating a 250 MW natural gas fueled generation facility that is blended into and reported as a component unit of TID. All operations of WECA are consolidated into TID's financial statements. WECA's financial information is summarized as follows:

	2020	2019
<b>SUMMARIZED STATEMENTS OF NET POSITION</b>		
Current assets	\$ 36,927	\$ 38,560
Noncurrent assets	215,959	227,965
Total assets	\$ 252,886	\$ 266,525
Current liabilities	\$ 42,443	\$ 45,251
Long-term debt, net of current portion	207,884	218,403
Deferred inflow of resources	2,559	2,871
Total liabilities and deferred inflows	\$ 252,886	\$ 266,525
	2020	2019
<b>SUMMARIZED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>		
Operating revenues	\$ 56,173	\$ 61,392
Operating expenses	(48,905)	(50,974)
Operating income	7,268	10,418
Nonoperating revenues and expenses, net	(7,268)	(10,418)
Changes in net position	\$ -	\$ -
	2020	2019
<b>SUMMARIZED STATEMENTS OF CASH FLOWS</b>		
Net cash provided by operating activities	\$ 10,564	\$ 11,604
Net cash used in noncapital and related financing activities	(6,188)	(7,587)
Net cash used in capital and related financing activities	(6,972)	(15,573)
Net cash provided by investing activities	4,272	5,607
Net increase in cash and cash equivalents	1,676	(5,949)
Beginning of year cash and cash equivalents	11,402	17,351
End of year cash and cash equivalents	\$ 13,078	\$ 11,402

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 4 – Participation in Joint Powers Agencies (continued)**

**Tuolumne Wind Project Authority**

TID and WECA formed TWPA for the principal purpose of acquiring and operating wind farm assets. TWPA is reported as a component unit of TID. All operations of TWPA are consolidated into TID's financial statements. TWPA's financial information is summarized as follows:

	<u>2020</u>	<u>2019</u>
<b>SUMMARIZED STATEMENTS OF NET POSITION</b>		
Current assets	\$ 41,897	\$ 43,502
Noncurrent assets	276,146	290,383
Deferred outflow of resources	<u>18,303</u>	<u>21,347</u>
Total assets and deferred outflows	<u>\$ 336,346</u>	<u>\$ 355,232</u>
Current liabilities	\$ 23,710	\$ 23,353
Noncurrent liabilities	14,580	14,430
Long-term debt, net of current portion	<u>298,056</u>	<u>317,449</u>
	<u>\$ 336,346</u>	<u>\$ 355,232</u>
	<u>2020</u>	<u>2019</u>
<b>SUMMARIZED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>		
Operating revenues	\$ 24,794	\$ 25,352
Operating expenses	<u>(13,361)</u>	<u>(13,657)</u>
Operating income	11,433	11,695
Nonoperating revenues and expenses, net	<u>(11,433)</u>	<u>(11,695)</u>
Changes in net position	<u>\$ -</u>	<u>\$ -</u>
	<u>2020</u>	<u>2019</u>
<b>SUMMARIZED STATEMENTS OF CASH FLOWS</b>		
Net cash provided by operating activities	\$ 14,255	\$ 2,890
Net cash (used in) capital and related financing activities	(13,915)	(15,862)
Net cash(used in) provided by investing activities	<u>(15,406)</u>	<u>15,662</u>
Net increase in cash and cash equivalents	(15,066)	2,690
Beginning of year cash and cash equivalents	<u>41,163</u>	<u>38,473</u>
End of year cash and cash equivalents	<u>\$ 26,097</u>	<u>\$ 41,163</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 5 – Cash, Cash Equivalents, and Investments**

TID's investment policies are governed by the California Government Code and its Bond Indentures, which restrict TID's investment securities to obligations which are unconditionally guaranteed by the U.S. government or its agencies; direct and general obligations of the State or any local agency within the State; obligations of international agencies incorporated by authority of an act of Congress; commercial paper; certificates of deposit; time certificates of deposit; repurchase agreements; medium-term corporate notes; shares of beneficial interest; mortgage pass-through securities; and deposits with the LAIF and CAMP.

TID's investment policy includes restrictions for investments relating to maximum amounts invested as a percentage of the total portfolio and with a single issuer, maximum maturities, and minimum credit ratings.

**Credit risk**

To mitigate the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment, TID limits investments to those rated, at a minimum, "A1" or equivalent for medium-term notes and "A" for commercial paper by a nationally recognized rating agency. The following schedule presents the credit risk at December 31, 2020 and 2019. The credit ratings listed are from Standard and Poor's as of December 31, 2020. NR means not rated.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 5 – Cash, Cash Equivalents, and Investments (continued)**

	Credit Rating	2020	2019
<b>CASH AND CASH EQUIVALENTS</b>			
Deposits	NR	\$ 107,526	\$ 84,660
California Asset Management Program	AAA <sub>m</sub>	55,444	69,997
Money market mutual fund	AAA <sub>m</sub>	-	8,628
Local Agency Investment Fund	NR	56,820	61,050
		<u>219,790</u>	<u>224,335</u>
<b>SHORT-TERM INVESTMENTS</b>			
Corporate notes	A, A-, BBB+	771	-
Certificates of deposit	A-1	3,360	4,459
Asset-backed securities	AAA, NR	354	-
Government sponsored enterprises	AA+	374	-
		<u>4,859</u>	<u>4,459</u>
<b>CASH AND CASH EQUIVALENTS, RESTRICTED FOR LONG-TERM PURPOSES</b>			
Deposits	NR	241	20,266
LOC deposit	NR	2,179	2,177
California Asset Management Program	AAA <sub>m</sub>	102	185
		<u>2,522</u>	<u>22,628</u>
<b>SHORT-TERM INVESTMENTS, RESTRICTED FOR LONG-TERM PURPOSES</b>			
U.S. Treasury notes	AA+	15,017	19,223
		<u>15,017</u>	<u>19,223</u>
<b>LONG-TERM INVESTMENTS</b>			
Government sponsored enterprises	AA+	51,458	12,283
Certificates of deposit	AA-, A-1, A+, A	8,771	9,532
U.S. Treasury notes	AA+	58,721	75,272
Corporate notes	AA+, AA, AA-, A+, A, A-, BBB+, NR	27,364	30,436
Asset-backed securities	AAA, NR	17,148	22,526
International government bonds	AAA	2,318	5,393
Municipal notes	AA-	5,707	1,737
Bank Note	A	752	-
		<u>172,239</u>	<u>157,179</u>
		<u>\$ 414,427</u>	<u>\$ 427,824</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 5 – Cash, Cash Equivalents, and Investments (continued)**

The schedule below presents restricted and unrestricted balances of cash, cash equivalents and investments as of December 31:

	2020	2019
<b>GENERAL OPERATING FUNDS</b>		
Operating accounts	\$ 235,048	\$ 234,138
Funds designated for sale for rate stabilization	80,754	80,754
Funds designated for capital improvements	7,791	7,791
	323,593	322,683
<b>RESTRICTED FUNDS</b>		
Reserve funds	31,994	46,788
Debt service funds	56,388	55,938
Water studies	273	238
Letter of credit deposit (time certificate)	2,179	2,177
	90,834	105,141
	\$ 414,427	\$ 427,824

**Custodial credit risk**

This is the risk that in the event of the failure of a depository financial institution or counterparty to a transaction, TID's deposits may not be returned or TID will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of another party. TID does not have a deposit policy for custodial credit risk. At December 31, 2020 and 2019, TID had deposits totaling \$1,257 and \$1,204, respectively, which are insured by the FDIC. The remaining deposits of \$108,689 and \$103,722 are uncollateralized and uninsured at December 31, 2020 and 2019, respectively. TID's money market mutual fund is collateralized with shares held by the pledging bank's trust department, who is acting as TID's agent. All investments are held in TID's name. Investments in the LAIF and CAMP at December 31, 2020 and 2019, of \$112,366 and \$131,232, respectively, were uninsured and uncollateralized.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 5 – Cash, Cash Equivalents, and Investments (continued)**

**Concentration of credit risk**

This is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. TID places no limit on the amounts invested in any one issuer for federal agency securities, except for mortgage pass through securities, which may not exceed 20% of TID's portfolio. For disclosure purposes, investments issued or explicitly guaranteed by the U.S. government and investment in mutual funds and external investment pools are not required to be evaluated for concentration of credit risk. The following are the concentrations or risk representing 5% or greater in a single issuer in either year, all of which are government sponsored enterprises:

	<u>2020</u>	<u>2019</u>
Investment type		
Federal National Mortgage Association (Fannie Mae)*	21%	N/A

\*Does not represent 5% or more at December 31, 2019

**Interest rate risk**

Although TID has restrictions as to the maturities of some of the investments, it does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates. All of TID's cash and cash equivalents have original maturities of 90 days or less. Investments maturing within one year are classified as current. At December 31, 2020 and 2019, TID has investments with original maturities of greater than 90 days, which are therefore subject to increased interest rate risk. The following schedules indicate the interest rate risk at December 31:

	<u>2020</u>	<u>Weighted Average Maturity (Years)</u>
Investment type		
Corporate notes	\$ 28,135	2.07
Government sponsored enterprises	51,831	2.66
Municipal notes	5,707	2.74
Certificates of deposits	12,131	1.19
Asset-backed securities	17,502	3.20
International government bonds	2,318	2.64
Bank Note	751	2.44
U.S. Treasury notes	73,738	1.62
	<u>\$ 192,113</u>	

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

**Note 5 – Cash, Cash Equivalents, and Investments (continued)**

	2019	Weighted Average Maturity (Years)
Investment type		
Corporate notes	\$ 30,436	1.97
Government sponsored enterprises	12,283	4.65
Municipal notes	1,737	1.25
Certificates of deposits	13,991	1.61
Asset-backed securities	22,526	3.16
International government bonds	5,393	1.38
U.S. Treasury notes	94,495	1.85
Total fair value	\$ 180,861	

In accordance with provisions of the credit agreements relating to certain of TID's long-term debt obligations, restricted funds are maintained at levels set forth in the agreements to provide for debt service reserve and project funding requirements. These funds are held by trustees and have maturities no later than the expected date of the use of the funds.

**Note 6 – Long-Term Debt**

Long-term debt consists of the following at December 31:

	2020	2019
Revenue bonds, fixed interest rates of 4.0% to 5.5%, maturing through 2046	\$ 404,920	\$ 459,925
WECA revenue bonds, fixed interest rates of 5.0% to 6.2%, maturing through 2037	190,765	197,750
TWPA revenue bonds, fixed interest rates of 5.0% to 6.9%, maturing through 2034	295,635	309,790
Total long-term debt outstanding	891,320	967,465
Less		
Current portion	(34,320)	(31,885)
Unamortized premiums and discounts, net	119,246	108,382
Total long-term debt, net	\$ 976,246	\$ 1,043,962

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 6 – Long-Term Debt (continued)**

**Refunding**

In October 2019, TID issued revenue refunding bonds, Series 2019, totaling \$92,655, the proceeds of which were combined with \$10,458 from a reserve fund and other available funds, and were used to refund of the remaining 2011 Series A revenue refunding bonds of \$181,410, through a legal defeasance. Accordingly, the liability for the defeased bonds has been removed from long-term debt in the consolidated statements of net position. This refunding resulted in a net deferred accounting loss of \$5, which was expensed during 2019. The refunding reduced aggregate debt service payments by \$8,150 and resulted in a total economic gain of \$1,619.

Concurrent with the TID revenue refunding bonds, Series 2019, WECA revenue refunding bonds, 2019 Series A in the amount of \$61,315 were issued. The proceeds from the issued WECA revenue refunding bonds, 2019 Series A, were combined with \$6,576 from a reserve fund, and used to refund the remaining WECA revenue bonds, 2010 Series A, totaling \$84,515, through a legal defeasance. Accordingly, the liability for the defeased bonds has been removed from long-term debt in the consolidated statements of net position. This refunding resulted in a net deferred accounting gain of \$774, which is being amortized over the life of the refunding issue. The refunding reduced aggregate debt service payments by \$36,013 and resulted in a total economic gain of \$30,497.

In addition to the TID revenue refunding bonds, Series 2019 and the WECA revenue refunding bonds, 2019 series A, TID entered into a forward delivery agreement to refund the TID First Priority Subordinated Revenue Refunding Bonds, Series 2011. TID revenue refunding bonds, Series 2020, in the amount of \$137,150, was issued in October 2020. The proceeds from the issued TID revenue refunding bonds, 2020 Series A, were combined with \$21,572 from a reserve fund, and used to refund the remaining TID First Priority Subordinated Revenue Refunding Bonds, Series 2011, totaling \$181,410, through a legal defeasance. The refunding reduced aggregate debt service payments by \$60,827 and resulting in a total economic gain of \$45,708.

The Build America Bonds were sold as a taxable issue and TID receives a federal subsidy of 32%, as reduced by sequester, of the interest paid on the bonds. For the years ended December 31, 2020 and 2019, TID received \$3,458 and \$3,449 in this federal subsidy which is included in other income on the statement of revenues, expenses, and changes in net position.

The summarized activity of TID's long-term debt during 2020 and 2019 is presented below:

	December 31, 2019	Additions	Payments and Amortization	December 31, 2020	Amounts Due Within One Year
Revenue bonds	\$ 967,465	\$ 137,150	\$ (213,295)	\$ 891,320	\$ 34,320
	967,465	137,150	(213,295)	891,320	<u>\$ 34,320</u>
Less					
Unamortized premiums	108,382	28,281	(17,417)	119,246	
Total long-term debt, net	<u>\$ 1,075,847</u>	<u>\$ 165,431</u>	<u>\$ (230,712)</u>	<u>\$ 1,010,566</u>	

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

**Note 6 – Long-Term Debt (continued)**

	December 31, 2018	Additions	and Amortization	December 31, 2019	Due Within One Year
Revenue bonds	\$ 955,885	\$ 153,971	\$ (142,391)	\$ 967,465	\$ 31,885
	955,885	153,971	(142,391)	967,465	<u>\$ 31,885</u>
Less					
Unamortized premiums	<u>79,339</u>	<u>40,295</u>	<u>(11,252)</u>	<u>108,382</u>	
Total long-term debt, net	<u>\$ 1,035,224</u>	<u>\$ 194,266</u>	<u>\$ (153,643)</u>	<u>\$ 1,075,847</u>	

**Component unit debt**

The TWPA and WECA revenue bonds are payable solely from the unconditional payments made by TID under Power Purchase Agreements with both TWPA and WECA, and also include amounts held by a trustee for the benefit of the registered owners of the bonds. TID has an unconditional obligation to make all payments to TWPA and WECA, regardless of the output of the projects. TID guarantees to make payments sufficient to pay principal and interest and all other payments required to be made under the Power Purchase Agreements. TWPA and WECA are not required to repay TID for any amounts under this guarantee.

**General**

The revenue bonds are collateralized by a pledge of, and a lien on, the revenues of the entire electric and irrigation system after deducting maintenance and operation costs, as defined in the bond resolutions. The 2011 Revenue Refunding Bonds, the TID first priority subordinated revenue refunding bonds, Series 2014 and the TID first priority subordinated revenue refunding bonds, Series 2016 are subordinate to the 2010 revenue refunding bonds. As noted above, the 2010 revenue refunding bonds were refunded and therefore the above mentioned TID bonds are no longer subordinated as of the refunding date. TID's bond resolutions contain various covenants that include requirements to maintain minimum debt service coverage ratios, certain financial ratios, stipulated minimum funding of revenue bond reserves, and various other requirements.

Fixed rate revenue bonds totaling \$89,510, \$141,425, and \$194,435 may be subject to redemption during 2024, 2027 and 2031, respectively, by TID without a premium or discount. Fixed rate revenue bonds totaling \$188,350 may be subject to redemption by TID at any interest date with a make whole premium.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
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**Note 6 – Long-Term Debt (continued)**

TID's scheduled future annual principal maturities and interest are as follows at December 31, 2020:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 34,320	\$ 46,105	\$ 80,425
2022	37,780	44,204	81,984
2023	39,925	42,190	82,115
2024	42,740	40,003	82,743
2025	45,495	37,676	83,171
2026-2030	241,775	151,230	393,005
2031-2035	281,740	70,510	352,250
2036-2040	114,110	23,658	137,768
2041-2045	48,930	4,658	53,588
2046	4,505	-	4,505
	<u>\$ 891,320</u>	<u>\$ 460,234</u>	<u>\$ 1,351,554</u>

**Note 7 – Commercial Paper**

TID utilizes a commercial paper program which is the WECA commercial paper program, which is used to finance capital expenditures up to \$60,000, primarily WECA improvements and gas field capital expenditures. At December 31, 2020 and 2019, the balance outstanding was \$29,496 and \$33,878, respectively, under this commercial paper program, of which \$11,665 and \$12,447 was taxable at December 31, 2020 and 2019, respectively. The effective interest rate for the commercial paper outstanding at December 31, 2020 and 2019 was 0.20% and 1.37%, respectively, and the average term was 85 and 46 days, respectively. A letter of credit of \$65,400 supports the sale of the commercial paper and TID incurs an annual fee for this service. There has not been a term advance under the letter of credit, which expires in September 2022. The counterparty to the letter of credit is a national bank whose credit rating is AA-Stable (Standard & Poor's).

The activity of TID's commercial paper during 2020 and 2019 is presented below:

	<u>2020</u>	<u>2019</u>
BALANCES, beginning of year	\$ 33,878	\$ 99,764
Additions	-	38,557
Payments	<u>(4,382)</u>	<u>(104,443)</u>
BALANCES, end of year	<u>\$ 29,496</u>	<u>\$ 33,878</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
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**Note 8 – Regulatory Deferrals**

TID's Board has taken various regulatory actions that result in differences between recognition of revenues and expenses for rate-making purposes as reflected in these consolidated financial statements and as incurred. These actions result in regulatory assets and credits. Regulatory balances are as follows:

**Regulatory assets**

Regulatory assets consist of the following at December 31:

	<u>2020</u>	<u>2019</u>
Debt issuance costs	\$ 6,669	\$ 7,556
Pension costs	40,351	43,041
	<u>\$ 47,020</u>	<u>\$ 50,597</u>

**Regulatory credits**

Regulatory credits consist of the following at December 31:

	<u>2020</u>	<u>2019</u>
Electric rate stabilization	\$ 46,678	\$ 46,678
Power supply adjustment	103,961	78,026
Deferred auction sales	-	1,733
Unrealized gain on investments	2,660	1,810
	<u>\$ 153,299</u>	<u>\$ 128,247</u>

**Regulatory assets**

*Debt issuance costs* – The debt issuance costs will be collected through retail rates over the life of the respective debt and therefore will be expensed over the life of the respective debt. Accordingly, costs incurred in connection with the issuance of debt obligations, principally underwriters' and legal fees, are deferred on the statement of net position as a regulatory asset and are amortized into interest expense over the terms of the related obligations using the effective interest method.

*Pension costs* – TID established a regulatory asset for pension costs related to the adoption of GASB 68 which required TID to record a net pension liability. The regulatory asset is being amortized over 20 years, which began in 2016.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 8 – Regulatory Deferrals (continued)**

##### **Regulatory credits**

*Electric rate stabilization* – These amounts are recognized as increases in income in future periods based on a rate program approved by the Board which releases rate stabilization amounts under identified circumstances. As part of the 2019 budget, the Board elected to utilize funds to from the electric rate stabilization regulatory account to fund certain capital projects; as a result, \$9,570 was utilized to fund capital projects for the year ending December 31, 2019.

*Power supply adjustment* – TID’s rate schedule power supply adjustment (PSA) billing factor provides for an adjustment to the kilowatt-hour (KWh) portion of customer bills to reflect variations in the variable cost of power supply, which comprises purchased power, fuel used for generation of electric energy and gas field costs including related capital costs, reduced by revenue from wholesale sales of gas and energy to other entities. The PSA rate is reset semi-annually in June and December. The Board has limited reset amounts to (\$0.005) to \$0.01 per KWh. A balancing account is maintained in an amount by which the energy revenues collected from retail customers are less than (or more than) the actual cost of power supply. Excesses or (deficiencies) in the balancing account are managed by increasing (or decreasing) the PSA billing factor. During 2020, \$25,935 was added to the deferred power supply regulatory account. During 2019, \$30,235 was added to the deferred power supply regulatory account.

*Deferred auction sales* – TID has participated in the carbon allowance auctions under AB-32, the Global Warming Solutions Act. In 2014, the Board authorized the deferral of AB-32 auction proceeds from the sale of emission credits, to match the revenue recognition with the related expenses. The difference between the auction proceeds received and the funds spent on AB-32 programs will be deferred into future years. As funds are spent on AB-32 programs the deferred auction sales are recognized in rates. TID has spent less than it has collected in AB-32 revenues and has recorded a regulatory credit of \$0 and \$1,733 at December 31, 2020 and 2019, respectively.

*Unrealized gain on investments* – TID defers unrealized holding gains and losses on its investments until such investments mature or are sold which is consistent with TID’s rate setting process.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 9 – Derivative Financial Instruments**

TID enters into contracts for the purchase of electricity to meet the expected needs of its retail customers and for the purchase, transportation and storage of natural gas to meet its generation needs. TID also enters into hedging transactions to reduce the price volatility of some of these agreements. Many of these contracts are considered derivative financial instruments under the provisions of GASB 53. For those contracts, substantially all of the electricity contracts and most of the gas related contracts qualify as normal purchases or normal sales under GASB 53 because TID takes or makes delivery under the related contract, and as a result, the contracts are not required to be recorded at fair value. The fair values of TID's derivative instruments that are not considered normal purchases or normal sales are as follows:

	December 31,	
	2020	2019
Derivative financial instrument assets		
Gas related contracts	\$ 156	\$ 286
Electric related contracts	-	-
Total derivative financial instruments	156	286
Less: current portion	(156)	(286)
	\$ -	\$ -
Derivative financial instrument liabilities		
Gas related contracts	\$ 4,419	\$ 5,920
Electric related contracts	-	-
Total derivative financial instruments	4,419	5,920
Less: current portion	(681)	(1,130)
	\$ 3,738	\$ 4,790

# Turlock Irrigation District

## Notes to Consolidated Financial Statements

### (dollars in thousands)

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#### Note 10 – Fair Value Measurements

GASB 72 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). TID utilizes market data or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique.

GASB 72 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy defined by GASB 72 are as follows:

**Level 1** – inputs are quoted prices (unadjusted inactive markets for identical assets or liabilities).

**Level 2** – inputs are inputs other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly.

**Level 3** – inputs are unobservable inputs that reflect TID's own assumptions about factors that market participants would use in pricing the asset or liability.

The valuation methods of the fair value measurements are as follows:

*CAMP* – uses the net asset value per share as determined by the portfolio manager multiplied by the number of shares held. The portfolio includes investments exclusively in the following authorized investments: U.S. government and agency obligations, repurchase agreements collateralized by U.S. government and agency obligations, negotiable certificates of deposit, bankers' acceptances and commercial paper. The fair values of the securities are generally based on quoted market prices for similar assets.

*LAIF* – uses the fair value of the pool's share price multiplied by the number of shares held. This pool can include a variety of investments such as U.S. government securities, federal agency securities, negotiable certificates of deposit, bankers' acceptances, commercial paper, corporate bonds, bank notes, and other investments. The fair values of the securities are generally based on quoted market prices for similar assets.

*Government sponsored enterprises* – uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices.

*U.S. Treasury notes* – uses prices quoted in active markets for those securities.

*Corporate notes* – uses a market based approach. Evaluations are based on various market and industry inputs.

*Municipal notes* – uses a market approach based on institutional note quotes. Evaluations are based on various market and industry inputs.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 10 – Fair Value Measurements (continued)**

*Asset-backed securities* – uses a market approach based on institutional note quotes. Evaluations are based on various market and industry inputs.

*International government bonds* – uses a market approach based on institutional note quotes. Evaluations are based on various market and industry inputs.

*Certificates of deposit* – uses a market approach based on institutional note quotes. Evaluations are based on various market and industry inputs.

*Money market mutual fund* – uses a net asset value as determined by the fund manager. Money market mutual fund may include several different underlying obligations, of which at least 80% of the net assets are invested in U.S. Government obligations including, U.S. Treasury obligations and obligations of U.S. Government Agencies, authorities, instrumentalities, or sponsored enterprises obligations, and municipal securities.

The following table identifies the level within the fair value hierarchy that TID's financial assets and liabilities were accounted for on a recurring basis as of December 31, 2020 and 2019, respectively. As required by GASB 72, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. TID's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of the fair value of liabilities and their placement within the fair value hierarchy levels.

	Fair Value as of December 31, 2020		
	Level 1	Level 2	Total
Investments, including cash and cash equivalents			
California Asset Management Program	\$ -	\$ 55,546	\$ 55,546
Local Agency Investment Fund	-	56,820	56,820
U.S. Treasury Notes	73,738	-	73,738
Government sponsored enterprises	-	51,831	51,831
Corporate notes	-	28,135	28,135
Municipal notes	-	5,707	5,707
Certificates of deposit	-	12,131	12,131
Asset-backed securities	-	17,502	17,502
International government bonds	-	2,318	2,318
Bank Note	-	752	752
	<u>          </u>	<u>          </u>	<u>          </u>
Total investments, including cash equivalents	<u>\$ 73,738</u>	<u>\$ 230,742</u>	<u>\$ 304,480</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 10 – Fair Value Measurements (continued)**

	Fair Value as of December 31, 2019		
	Level 1	Level 2	Total
Investments, including cash and cash equivalents			
California Asset Management Program	\$ -	\$ 70,180	\$ 70,180
Local Agency Investment Fund	-	61,050	61,050
U.S. Treasury Notes	94,495	-	94,495
Government sponsored enterprises	-	12,283	12,283
Corporate notes	-	30,136	30,136
Municipal notes	-	1,737	1,737
Certificates of deposit	-	13,991	13,991
Asset-backed securities	-	22,526	22,526
International government bonds	-	5,393	5,393
Money market mutual fund	-	8,628	8,628
	<hr/>	<hr/>	<hr/>
Total investments, including cash equivalents	\$ 94,495	\$ 225,924	\$ 320,419

**Note 11 – Fiduciary Fund Retirement Plan**

**Plan description and benefits provided**

TID has a single-employer group defined benefit pension plan, The Amended and Restated Plan for Employees and Elective Officers of Turlock Irrigation District, (the "Retirement Plan") which provides retirement benefits covering substantially all of its employees. Employees who have completed one year of continuous service can elect to participate in the plan, but are not required to. For participants that became eligible for the Retirement Plan prior to January 1, 2013 they may retire after age 55 with benefits based on compensation and years of service to actual retirement date. For those participants that become eligible on or after January 1, 2013, they may retire after age 52 with benefits based on compensation and years of service to actual retirement date. As of each anniversary date (January 1 of each year), a retiree whose pension is being paid shall have their monthly pension subjected to a cost-of-living adjustment, as defined under the Retirement Plan. The Retirement Plan also provides death benefits for those participants having reached age 55 or 52 depending on when participants became eligible for the Retirement Plan.

TID, through the action of its Board, may amend or establish Retirement Plan provisions. The Board has appointed third parties to carry out substantially all administrative responsibilities, including custody of the Retirement Plan assets and as a result, excludes the pension trust funds from these financial statements. The Retirement Plan is a governmental plan under section 414(d) of the Internal Revenue Code (IRC). Copies of the Retirement Plan's annual financial report may be obtained from TID's executive office at 333 East Canal Drive, Turlock, California 95381. The Retirement Plan's annual financial report is the responsibility of TID.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

**Summary of significant accounting policies**

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Retirement Plan and additions to/deductions from the Retirement Plan's fiduciary net position have been determined on the same basis as they are reported by the Retirement Plan.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Funding policy**

To participate in the Retirement Plan, employees who are not members of a bargaining unit and are eligible for the Retirement Plan are required to contribute 3.25% of their earnings and employees who are members of a bargaining unit are required to contribute 4.25% of their earnings. Beginning July 1, 2020, employees who are not members of a bargaining unit and bargaining unit members' contributions increased to 4.25% and 5.25% of their earnings, respectively. Employees hired or that become eligible after January 1, 2013 are required to contribute 50% of the normal cost rate of the plan rounded to the nearest quarter of 1% as actuarially determined annually. However, the contribution rate will only adjust when the normal cost rate of the plan increases or decreases by more than 1% of payroll. For December 31, 2020 and 2019, the contribution rate for employees hired or that became eligible after January 1, 2013 was 5.5%. Under the Retirement Plan provisions established by the Board, the Retirement Plan is to be funded in amounts equal to the normal costs of the Retirement Plan plus an amortization of the past service liability. Contributions made by the employees vest immediately. Contributions made by TID are fully vested after five years of participation. For the years ended December 31, 2020 and 2019, TID made contributions of \$15.3 million and \$15.3 million, which includes \$2.0 million and \$1.8 million of employee contributions, respectively.

**Investment policy**

The Retirement Plan's investment policies are governed by the Pension Investment Committee. The Retirement Plan's investment policy includes restrictions for investments relating to Maximum amounts invested as a percentage of allocated portfolios to individual investment managers and with a single issuer, and minimum credit ratings.

**Credit risk**

To mitigate the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment, the Retirement Plan limits investments to those rated, at a minimum, "Baa" or equivalent for fixed income securities and "A-1" for cash instruments.

**Custodial credit risk**

This is the risk that in the event of the failure of a depository financial institution or counterparty to a transaction, the Retirement Plan's deposits may not be returned or the Retirement Plan will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of another party. The Retirement Plan does not have a deposit policy for custodial credit risk. At the Retirement Plan's fiscal year-end of June 30, 2020 and June 30, 2019, the Retirement Plan held no cash and cash equivalents collateralized with securities held by the pledging bank's trust department.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

**Concentration of credit risk**

This is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. As noted above, the Retirement Plan places limits on the amount an investment manager can invest in one security. Non-participant directed investments as of the Retirement Plan's fiscal year-end of June 30, 2020 and June 30, 2019 are summarized as follows:

		June 30,	
		2020	2019
Non-participant directed investments greater than five percent of the Plan's fiduciary net position:			
DFA International Core Equity Portfolio	International stocks and mutual funds	\$ 27,534	\$ 28,149
DFA Emerging Markets Core Equity Portfolio	International stocks and mutual funds	19,550	19,186
DFA US L/C Value Portfolio	Domestic stocks and mutual funds	32,022	34,089
Vanguard Institutional Index Func	Domestic stocks and mutual funds	36,147	36,061
		115,253	117,485
Aggregate of non-participant directed investments less than five percent of the Plan's fiduciary net position		202,341	192,285
		\$ 317,594	\$ 309,770

**Foreign currency risk**

The Retirement Plan's exposure to foreign currency risk derives from its positions in foreign currency-denominated securities. The Retirement Plan's investment policy permits its investment managers to invest up to 10 percent of the total investments under their management in foreign currency-denominated investments. At the Retirement Plan's fiscal year-end June 30, 2020 and June 30, 2019 the Retirement Plan held no investments in foreign currency denominations.

**Money weighted rate of return**

For the fiscal years ended June 30, 2020 and 2019, the annual money weighted rate of return on retirement plan investments, net of investment expense, was 0.74% and 3.32%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Turlock Irrigation District**  
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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

**Interest rate risk**

Though the Retirement Plan has restrictions as to the credit rating of fixed income securities, it does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates. As of the Retirement Plan's fiscal year-end June 30, 2020 and June 30, 2019, the Retirement Plan had the following investments with maturities:

Investment Type	Fair Value	Investment Maturities (in Years) at June 30, 2020			
		Less than 1	1 to 5	6 to 10	More than 10
Asset-backed securities and CMOs	\$ 22,603	\$ -	\$ 283	\$ 1,880	\$ 20,440
Commercial bonds	40,028	2,809	20,735	8,585	7,899
U.S. agencies	165	-	-	-	165
U.S. treasuries	1,557	389	742	197	229
<b>Total</b>	<b>\$ 64,353</b>	<b>\$ 3,198</b>	<b>\$ 21,760</b>	<b>\$ 10,662</b>	<b>\$ 28,733</b>

Investment Type	Fair Value	Investment Maturities (in Years) at June 30, 2019			
		Less than 1	1 to 5	6 to 10	More than 10
Asset-backed securities and CMOs	\$ 25,701	\$ 1,980	\$ 374	\$ 766	\$ 22,581
Commercial bonds	39,363	4,271	23,172	6,807	5,113
U.S. agencies	151	-	-	-	151
U.S. treasuries	1,249	-	1,249	-	-
<b>Total</b>	<b>\$ 66,464</b>	<b>\$ 6,251</b>	<b>\$ 24,795</b>	<b>\$ 7,573</b>	<b>\$ 27,845</b>

**Employees covered by benefit terms**

At December 31, 2020, the number of employees covered by the Retirement Plan was:

Inactive employees or beneficiaries currently receiving benefit payments	445
Inactive employees entitled to but not yet receiving benefit payments	82
Active employees	440
	<u>967</u>

**Net pension liability**

TID's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation date of January 1, 2020, rolled forward on an actuarial basis.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 11 – Fiduciary Fund Retirement Plan (continued)**

##### **Actuarial assumptions**

The actuarial methods and assumptions used for the December 31, 2020 total pension liability are as follows:

- Investment rate of return applied to assets of 7.00%;
- Discount rate of 7.00%, net of pension plan investment expense, including inflation;
- Cost of living adjustment of 2.25%;
- Inflation of 2.25%; and
- Salary increases projected on a sliding schedule based on years of service, ranging from 5.75% down to 2.25%.

The mortality assumption was updated to Pri-2012 projected with scale MP-2019 generational improvements. Based on the nature of the work, workforce, and benefit offering of TID, the actual mortality experience of TID's employees is expected to be more in line with the general US population mortality study than the Public Plan Study.

Given the size of the Retirement Plan, there is limited data available to conduct a credible experience study in all assumption areas. The liabilities and data are analyzed each year in order to identify any trends of experience deviating from the actuarial assumptions.

##### **Discount rate**

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

The long-term expected rate of return on Retirement Plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Retirement Plan's target asset allocation as of December 31, 2020 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Major asset classes		
Fixed income obligations and mutual funds	29.00%	2.75%
Domestic equities	36.90%	5.00%
International equities	25.10%	5.75%
Alternative assets/private equity	8.00%	6.25%
Cash	<u>1.00%</u>	0.50%
Total	<u><u>100.00%</u></u>	

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

**Changes in net pension liability**

The changes in TID’s net pension liability for the year ended December 31, 2020 are as follows:

	Total Pension Liability (a)	Increase (Decrease) in Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
BALANCES, January 1, 2020	\$ 368,044	\$ 340,915	\$ 27,129
Changes for the year:			
Service cost	8,450	-	8,450
Interest cost	27,481	-	27,481
Difference between expected and actual experience	1,148	-	1,148
Change of assumption	19,359	-	19,359
Contributions – employer	-	13,240	(13,240)
Contributions – employee	-	2,039	(2,039)
Benefit payments	(20,154)	(20,154)	-
Investment income	-	42,806	(42,806)
Administrative expenses	-	(360)	360
Other changes	-	45	(45)
Net changes	36,284	37,616	(1,332)
BALANCES, December 31, 2020	<u>\$ 404,328</u>	<u>\$ 378,531</u>	<u>\$ 25,797</u>

Since the prior measurement date of January 1, 2019, the following changes of assumptions affected the total pension liability.

	January 1, 2020	January 1, 2019
Assumption		
Investment rate of return	7.00%	7.50%
Discount rate	7.00%	7.50%
Cost of living adjustment	2.25%	2.75%
Inflation	2.25%	2.75%

Additionally, the mortality assumption was updated to Pri-2012 projected with scale MP-2019 generational improvements. Based on the nature of the work, workforce, and benefit offering of TID, the actual mortality experience of TID’s employees is expected to be more in line with the general US population mortality study than the Public Plan Study.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

**Sensitivity of the net pension liability to changes in the discount rate**

The following presents the net pension liability as of December 31, 2020, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 79,230	\$ 25,797	\$ (18,469)

**Pension plan fiduciary net position**

Detailed information about the Retirement Plan’s fiduciary net position is available in the separately issued Retirement Plan financial statements, which are typically available 210 days after the fiscal year end.

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions**

For the years ended December 31, 2020 and 2019, TID recognized pension expense of \$13.6 million and \$18.1 million, respectively.

At December 31, 2020, TID reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Summarized statement of net position		
Differences between expected and actual experience	\$ 6,059	\$ 478
Changes of assumptions	22,466	-
Net difference between projected and actual earnings on pension plan investments	18,136	37,281
Total	\$ 46,661	\$ 37,759

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
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**Note 11 – Fiduciary Fund Retirement Plan (continued)**

The balances as of December 31, 2020 of the deferred outflows/(inflows) of resources will be recognized in pension expense for each of the years ending December 31, as follows:

Years ending December 31, 2021	\$ 3,454
2022	7,690
2023	(5,686)
2024	26
2025	<u>3,418</u>
	<u>\$ 8,902</u>

**Deferred compensation plan**

TID offers its employees a deferred compensation plan (the “Deferred Plan”), which provides employees the option to defer part of their compensation until termination, retirement, death, or unforeseeable emergency. TID makes no contribution to the Deferred Plan. TID has the duty of reasonable care in the selection of investment alternatives, but neither TID nor its directors or officers have any liability for losses under the Deferred Plan. TID holds all deferred compensation assets in the name of the Deferred Plan, and accordingly, the Deferred Plan assets and corresponding liability are not recorded in the accounts of TID.

**Note 12 – Other Post-Employment Benefits**

TID provides post-retirement medical benefits in accordance with TID policy to qualified retirees and their spouses through TID’s Employee Health Care Plan (the “Health Plan”) until the retiree and participating spouse reach age 65. The Health Plan is part of the EIAHealth Program, which is a multi-employer public sector healthcare purchasing pool, for which EIAHealth is the administrator and through which the action of its Board may amend or establish Health Plan provisions. The qualification requirements for these benefits are the same as those under TID’s Retirement Plan.

The Board has appointed third parties to carry out certain administrative responsibilities. TID contributes the full cost of coverage for retirees; however, retirees contribute the estimated health care cost of dependents. For participants hired on or after January 1, 2018, TID contributes a percentage ranging from 50 percent to 100 percent of the retiree’s premium cost, based on years of service. At the time of retirement an employee may utilize the remaining balance of unused sick leave, at the rate defined in the employee’s applicable employee contract for one month’s medical coverage for an eligible dependent. Covered retirees are also responsible for personal deductibles and co-payments. Currently, 183 retirees and surviving dependents are receiving post-employment health care benefits.

TID participates in the CALPERS Pre-funding OPEB Plan, which is an irrevocable multi-employer trust and plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions. To obtain a CALPERS Pre-funding Plan report contact CALPERS at Lincoln Plaza North 400 Q Street, Sacramento, CA 95811.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 12 – Other Post-Employment Benefits (continued)**

**Employees covered by benefit terms**

At June 30, 2020 the number of employees covered by the Health Plan was:

Inactive employees or beneficiaries currently receiving benefit payments	185
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>452</u>
	<u><u>637</u></u>

**Net OPEB asset**

TID's net OPEB asset was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation date of June 30, 2019, rolled forward on an actuarial basis.

**Contributions**

The actuarially determined contributions were determined by actuarial valuations using the frozen entry age actuarial cost method.

Employer contributions were \$15,278 for the years ended December 31, 2020 and 2019. Total covered-employee payroll and contributions as a percentage of covered-employee payroll was \$43,756 and 34.92% for the year ended December 31, 2020. Total covered-employee payroll and contributions as a percentage of covered-employee payroll was \$39,392 and 38.78% for the year ended December 31 2019, respectively.

**Actuarial methods and assumptions**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 12 – Other Post-Employment Benefits (continued)**

In the most recent actuarial valuation the entry age actuarial cost method was used. The actuarial assumptions included a 7.00% investment rate of return per year, inflation rate of 2.75% per year, payroll increases range from 1.25% to 3.25% per annum based on years of service, in aggregate and an annual healthcare cost trend rate of 6.5% initially, reduced by decrements to an ultimate rate of 5% after four years. Assets of the Health Plan, as of the latest actuarial report, were valued on a market value basis. Future gains and losses may be averaged over five years subject to certain restrictions. The unfunded actuarial accrued liability (UAAL) is being amortized over rolling 15 years using a level dollar amortization method.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2020 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Major asset classes		
Global equity	59.00%	5.50%
Global debt securities	25.00%	1.35%
Inflation assets	5.00%	1.50%
Commodities	3.00%	1.75%
Real Estate Investment Trusts (REITs)	<u>8.00%</u>	3.65%
Total	<u><u>100.00%</u></u>	

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

**Note 12 – Other Post-Employment Benefits (continued)**

**Changes in net OPEB asset**

The changes in TID's net OPEB asset for the year ended June 30, 2020 are as follows:

	Total OPEB Liability (a)	Increase (Decrease) in Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
BALANCES, July 1, 2019	\$ 20,191	\$ 23,695	\$ (3,504)
Changes for the year			
Service cost	1,023	-	1,023
Interest cost	1,417	-	1,417
Contributions – employer	-	1,969	(1,969)
Contributions – employee	-	-	-
Benefit payments	(1,969)	(1,969)	-
Investment income	-	837	(837)
Administrative expenses	-	(12)	12
Difference between expected and actual experience	(51)	-	(51)
Change of assumption	-	-	-
Net changes	420	825	(405)
BALANCES, June 30, 2020	\$ 20,611	\$ 24,520	\$ (3,909)

Since the prior measurement date of June 30, 2019, there have been no changes of assumptions that affected the total pension liability.

**Sensitivity of the net OPEB asset to changes in the discount rate**

The following presents the net OPEB asset as of June 30, 2019, calculated using the discount rate of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB liability (asset)	\$ (2,422)	\$ (3,910)	\$ (5,266)

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 12 – Other Post-Employment Benefits (continued)**

**Sensitivity of the net OPEB liability to changes in healthcare cost trend rates**

	Current Healthcare Cost Trend Rates		
	1% Decrease (5.50%HMO/5.50%PPO decreasing to 4.00%HMO/4.00%PPO)	(6.50%HMO/6.50%PPO decreasing to 5.00%HMO/5.00%PPO)	1% Increase (7.50%HMO/7.50%PPO increasing to 6.00%HMO/6.00%PPO)
Net OPEB liability (asset)	\$ (5,813)	\$ (3,910)	\$ (1,689)

**OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB**

For the years ended December 31, 2020 and 2019, TID recognized OPEB expense of \$0.7 million and \$0.8 million, respectively.

At December 31, 2020, TID reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Summarized statement of net position		
Differences between expected and actual experience	\$ -	\$ 1,825
Changes of assumptions	305	-
Net difference between projected and actual earnings on OPEB plan investments	758	-
Contribution made subsequent to the measurement date	969	-
Total	<u>\$ 2,032</u>	<u>\$ 1,825</u>

The balances as of December 31, 2020 of the deferred outflows/(inflows) of resources will be recognized in pension expense for each of the years ending December 31, as follows:

Years ending December 31,	2021	\$ (54)
	2022	(54)
	2023	(50)
	2024	(87)
	2025	(251)
	Thereafter	(266)
		<u>\$ (762)</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 13 – Asset Retirement Obligations**

In 2019, TID adopted GASB issued Statement No. 83, *Certain Asset Retirement Obligations* (GASB 83). An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement. GASB 83 establishes the criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs.

Recognition occurs when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates the government to perform the asset retirement activities. GASB 83 requires the measurement of the ARO be based on the probability weighted best estimate of the current value of outlays expected to be incurred, and adjusted for general inflation or deflation at least annually. It requires a government to evaluate all relevant factors at least annually to determine whether the effects of one or more of the factors are expected to significantly change the estimated asset retirement outlays. The ARO should only be remeasured when the result of the evaluation indicates a significant change in the estimated outlays. GASB 83 also requires disclosures of descriptive information about the nature of a government's AROs including the methods and assumptions used for the estimates of the liabilities, the estimated remaining useful life of the associated tangible capital assets, how any funding and assurance requirements are being met, and the amount of any assets restricted for payment of the AROs (if not separately displayed in the financial statements).

If a liability for an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government should disclose that fact and the reasons therefor.

Prior to the adoption of GASB 83, TID reported an ARO liability of \$4.4 million, which was included in Liabilities on the Consolidated Statements of Net Position, consistent with prior accounting standards.

The adoption of GASB 83, had no impact on the on beginning net position, but did result in an increase to deferred outflow of resources for asset retirement obligation of \$11.5 million, an increase in asset retirement obligation of \$10.0 million and a decrease to Utility Plant, net of \$1.5 million.

As described in Note 2 and 4, TWPA has a membership interest in a 136.6 MW wind farm, consisting of 62 wind-turbine generators located in Klickitat County, Washington and is a blended component unit of TID. In conjunction with the purchase of the Tuolumne Wind Project, TID recorded an ARO related to a decommissioning plan approved by Klickitat County. As the decommissioning plan represents a legal obligation to clean up the site at the retirement of the asset to comply with the approved contract with the Klickitat County, Washington, it meets the definition of an ARO. The Project is operated and maintained pursuant to an operating and maintenance agreement with the operator. During 2019, the operator obtained an estimate, from a third party, to determine the estimated cost of executing the decommissioning plan. The previous estimate had been performed at the time of purchase of the Tuolumne Wind Project. The estimate presented a list of the work that will be performed on site such as turbine removal, foundation removal and road removal. Cost estimates include labor and equipment use.

# **Turlock Irrigation District**

## **Notes to Consolidated Financial Statements**

### **(dollars in thousands)**

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#### **Note 13 – Asset Retirement Obligations (continued)**

The liability recognized for the ARO was \$14,580 and 14,430 for the year ended December 31, 2020 and 2019, respectively. The estimated remaining useful life of the Project is approximately 13 years. The deferred outflows recognized was \$10,018 and \$10,703 as of December 31, 2020 and 2019 and is amortized over the remaining useful life of the Project. During the years ended December 31, 2020 and 2019, TID recorded \$835 and \$823 of expense, respectively.

#### **Note 14 – Commitments**

##### **Power sales agreement**

TID supplies energy to Merced Irrigation District (MeID) under a ten-year Power Supply Agreement (MeID Agreement) that began on May 1, 2017. The price for the energy under the MeID Agreement is based on the market price of energy in California. However, MeID is obligated to provide for capacity resources under the MeID Agreement. The MeID Agreement includes certain ancillary services that can be competitively procured and for the provision of certain control room services. Transmission service and ancillary services provided by TID are addressed by a separate Interconnection and Transmission Agreement. Either Party may terminate the agreement on two-year's notice effective on an anniversary date not before 2021. Sales and services provided under the agreements totaled \$29,408 and \$27,275 in 2020 and 2019, respectively, and have been recorded in electric wholesale revenues within the statement of revenues, expenses and changes in net position.

##### **Power purchase agreements**

TID has a long-term power purchase agreement with a power producer to purchase capacity and associated energy to meet its load requirements, the contract expires in December 2024. Capacity and certain energy is purchased on a take-or-pay basis. Power purchased under the agreement totaled \$1,132 and \$1,984 in 2020 and 2019, respectively, and has been recorded in purchased power expense within the statement of revenues, expenses and changes in net position. During 2019, TID received a payment of \$3,876 for its share of the Coal inventory from a previous purchase power agreement that expired in 2018, which has been recorded in purchased power expense within the statement of revenues, expenses and changes in net position.

##### **Gas purchase agreements**

TID has three natural gas supply agreements with three counterparties to meet the consumption of its natural gas fired power plants. Each contract is with a different counterparty. The first contract obligates the fuel manager to supply all the natural gas required by TID's Walnut and Almond power plants (excluding the Almond 2 power plant) up to 27,000 million British Thermal Units (MMBtu) per day. This contract automatically renews for a 1-year term unless terminated by either party. The second contract obligates the fuel manager to supply all the natural gas required by the Walnut Energy Center up to 55,000 MMBtu per day. This contract expires on January 1, 2026.

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 14 – Commitments (continued)**

The third contract obligates the fuel manager to supply all the natural gas required by the Almond 2 power plant up to 50,400 MMBtu per day. This contract expires on January 1, 2022. All contracts allow for TID to purchase gas from parties other than the fuel manager and obligate the fuel manager to purchase TID's excess gas. All contracts provide for pre-determined index-based prices or a mutually agreed upon price. Fuel purchased under the three agreements totaled \$30,342 and \$30,043 in 2020 and 2019, respectively, and has been recorded in generation and fuel expense within the statement of revenues, expenses and changes in net position.

**Gas transportation capacity and storage agreements**

TID has nine long-term gas transportation capacity agreements and one long-term gas storage agreement with Canadian and U.S. companies to transport natural gas to TID's natural gas fired power plants from gas supply basins in Alberta, Canada. The gas transportation capacity agreements complement TID's gas purchase agreements, described above, but expire through 2033. Payments under these agreements totaled \$3,164 and \$3,353 in 2020 and 2019, respectively, and have been recorded in generation and fuel expense within the statement of revenues, expenses and changes in net position.

The approximate future minimum obligations for the above described power purchase, gas supply, and gas transportation and storage contracts are as follows at December 31, 2020:

2021	\$ 6,471
2022	6,709
2023	3,057
2024	2,745
2025	2,410
Thereafter	<u>20,827</u>
	<u>\$ 42,219</u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 14 – Commitments (continued)**

**Solar power purchase agreement**

TID has a twenty-year power purchase agreement to purchase 100% of the output from a 54 megawatt Solar Plant to assist TID in meeting its environment compliance requirements. TID purchases the output along with the environmental attributes as it is produced, which began in February 2017. Purchases under this agreement totaled \$6,073 and \$7,331 in 2020 and 2019, respectively, and have been recorded in purchased power expense within the statement of revenues, expenses and changes in net position. The annual purchases under the remaining term of the power purchase agreement (based on guaranteed energy production under the purchase power agreement) is estimated to as follows:

2021	\$ 7,703
2022	7,683
2023	7,664
2024	7,644
2025	7,625
Thereafter	<u>83,821</u>
	<u><u>\$ 122,140</u></u>

**Biomass power purchase agreement**

TID has a five-year power purchase agreement to purchase 4.48% of the output from an 18-megawatt biomass plant to assist TID in meeting its SB859 and environment compliance requirements. TID purchases the output along with the renewable energy credits as it is produced, which began in April 2018. Purchases under this agreement totaled \$2 and \$131 in 2020 and 2019, respectively, and have been recorded in purchased power expense within the statement of revenues, expenses and changes in net position. Energy deliveries under the power purchase agreement stopped in February 2020 due to the bankruptcy filing of the owner. Under the power purchase agreement, a letter of credit was issued for TID's benefit and available to be drawn. TID drew the full amount of the letter of credit in the amount of \$81 and is currently holding the drawn amount to mitigate potential damages resulting from the bankruptcy filing. The facility has been purchased by another owner and is expected to be running sometime in 2021. The annual purchases under the remaining term of the power purchase agreement (based on forecasted energy production) is estimated to as follows:

2021	\$ 620
2022	620
2023	<u>207</u>
	<u><u>\$ 1,447</u></u>

**Turlock Irrigation District**  
**Notes to Consolidated Financial Statements**  
**(dollars in thousands)**

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**Note 14 – Commitments (continued)**

**Land leases**

TWPA has leases with nine land owners on which its turbines are located. The land owners are paid a fixed price per kilowatt-hour based on the output of the respective turbines. Each agreement is for 20 years beginning in 2009 with two 10-year renewal options. Total expense for the years ended December 31, 2020 and 2019 was \$1,203 and \$1,034, respectively, and has been recorded in generation and fuel expense within the statement of revenues, expenses and changes in net position. The annual lease expense under the remaining initial term of the land leases (based on average wind data measured for 10 years) is estimated as follows:

2021	\$	1,154
2022		1,154
2023		1,154
2024		1,154
2025		1,154
Thereafter		<u>5,039</u>
	<u>\$</u>	<u>10,809</u>

**Note 15 – Contingencies and Uncertainties**

**Novel coronavirus (COVID-19)**

During 2020, an outbreak of a novel coronavirus (COVID-19) occurred in the United States, along with various other countries globally. On March 11, 2020, the World Health Cooperative assessed the novel coronavirus outbreak and characterized it as a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged by jurisdiction, but are generally expected to result in a variety of negative economic consequences, the scope of which are not currently known or quantifiable. The duration and intensity of the impact of the coronavirus and resulting impact to TID is unknown.

**General contingencies**

In the normal course of operations, TID is party to various claims, legal actions and complaints, including possible liability for environmental matters. Although the ultimate outcome of these matters is not presently determinable, TID's management believes the resolution of all such pending matters will not have a material adverse effect on TID's financial position.

**Note 16 – Subsequent Events**

Subsequent to year end, TID officially began participating in the California Independent System Operator's Western Energy Imbalance Market (EIM) on March 24th. The EIM allows participants to buy and sell power close to the time the electricity is consumed and give operators real-time visibility across neighboring grids. TID believes that participation in EIM will allow TID to manage TID generating assets more effectively and improve reliability while reducing its carbon footprint and lowering costs.

## **Required Supplementary Information**

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**Turlock Irrigation District**  
**Schedule of Changes in Net Pension Liability and Related Ratios (Unaudited)**  
**December 31, 2020**  
(dollars in thousands)

**Schedule of changes in net pension liability and related ratios** – The schedule of changes in net pension liability and related ratios is presented below for the years for which TID has the available data. Ultimately, this schedule will present 10 years of data.

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	\$ 8,450	\$ 6,152	\$ 6,032	\$ 5,236	\$ 5,168	\$ 4,369
Interest	27,481	26,099	24,841	23,688	22,620	23,032
Difference between expected and actual experience	1,148	3,390	3,999	3,486	1,846	(1,910)
Change of assumptions	19,359	-	-	17,027	-	2,630
Benefit payments	(20,154)	(18,865)	(17,554)	(16,426)	(16,110)	(14,606)
Net change in total pension liability	36,284	16,776	17,318	33,011	13,524	13,515
Total pension liability – beginning	368,044	351,268	333,950	300,939	287,415	273,900
Total pension liability – ending (a)	<u>\$ 404,328</u>	<u>\$ 368,044</u>	<u>\$ 351,268</u>	<u>\$ 333,950</u>	<u>\$ 300,939</u>	<u>\$ 287,415</u>
Plan fiduciary net position						
Contributions – employer	\$ 13,240	\$ 13,462	\$ 13,746	\$ 48,921	\$ 14,071	\$ 14,167
Contributions – employee	2,039	1,818	1,534	1,358	1,208	1,112
Investment income	42,806	53,993	(21,321)	42,344	21,686	(2,208)
Benefit payments	(20,154)	(18,865)	(17,554)	(16,426)	(16,110)	(14,606)
Administrative expenses	(360)	(392)	(382)	(295)	(274)	(303)
Other changes	45	120	8	-	3	1
Net change in fiduciary net position	37,616	50,136	(23,969)	75,902	20,584	(1,837)
Total fiduciary net position – beginning	340,915	290,779	314,748	238,846	218,262	220,099
Total fiduciary net position – ending (b)	<u>\$ 378,531</u>	<u>\$ 340,915</u>	<u>\$ 290,779</u>	<u>\$ 314,748</u>	<u>\$ 238,846</u>	<u>\$ 218,262</u>
TID's net position liability – ending (a)-(b)	<u>\$ 25,797</u>	<u>\$ 27,129</u>	<u>\$ 60,489</u>	<u>\$ 19,202</u>	<u>\$ 62,093</u>	<u>\$ 69,153</u>
Plan fiduciary net position as a percentage of the total pension liability	93.62%	92.63%	82.78%	94.25%	79.37%	75.94%
Covered-employee payroll	\$ 43,756	\$ 39,392	\$ 38,144	\$ 36,366	\$ 35,245	\$ 33,349
Plan net pension liability as a percentage of covered-employee payroll	58.96%	68.87%	158.58%	52.80%	176.18%	207.36%
Annual money-weighted rate of return	12.61%	18.27%	-6.44%	16.86%	9.43%	-1.15%

**Turlock Irrigation District**  
**Schedule of Retirement Plan Contributions (Unaudited)**  
**December 31, 2020**  
(dollars in thousands)

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**Schedule of retirement plan contributions**

The schedule of retirement plan contributions is presented below for the years for which TID has the available data. Ultimately, this schedule will present 10 years of data.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 12,132	\$ 11,859	\$ 11,413	\$ 13,372	\$ 12,975
Contributions in relation to the actuarially determined contribution	<u>15,278</u>	<u>15,278</u>	<u>15,278</u>	<u>50,279</u>	<u>15,279</u>
Contribution deficiency (excess)	<u>\$ (3,146)</u>	<u>\$ (3,419)</u>	<u>\$ (3,865)</u>	<u>\$ (36,907)</u>	<u>\$ (2,304)</u>
Covered-employee payroll	43,756	39,392	38,144	36,366	35,245
Contributions as a percentage of covered-employee payroll	34.92%	38.78%	40.05%	138.26%	43.35%
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Actuarially determined contribution	\$ 11,863	\$ 15,324	\$ 14,417	\$ 14,514	\$ 12,340
Contributions in relation to the actuarially determined contribution	<u>15,279</u>	<u>46,561</u>	<u>15,279</u>	<u>13,083</u>	<u>12,338</u>
Contribution deficiency (excess)	<u>\$ (3,416)</u>	<u>\$ (31,237)</u>	<u>\$ (862)</u>	<u>\$ 1,431</u>	<u>\$ 2</u>
Covered-employee payroll	33,349	31,643	33,824	34,218	33,960
Contributions as a percentage of covered-employee payroll	45.82%	147.14%	45.17%	38.23%	36.33%

**Notes to Schedule**

The actuarially determined contributions for 2020 and 2019 were determined by actuarial valuations using the frozen entry age actuarial cost method. The actuarial assumptions utilized for the January 1, 2020 and 2019 actuarial valuations were as follows:

	<u>January 1, 2020</u>	<u>January 1, 2019</u>
Assumption		
Investment rate of return	7.00%	7.50%
Discount rate	7.00%	7.50%
Cost of living adjustment	2.25%	2.75%
Inflation	2.25%	2.75%

Realized and unrealized gains are phased in to the actuarial value of Retirement Plan assets over a three-year period, and may be adjusted so that the actuarial value of Retirement Plan assets are not less than 80% or more than 120% of the fair market value of the Retirement Plan's assets as of the current valuation date. The unfunded actuarial accrued liability (UAAL) is being amortized as a level percentage of projected payroll basis. The remaining amortization period in the latest actuary report was 15 years.

**Turlock Irrigation District**  
**Schedule of Changes in Net OPEB Liability and Related Ratios (Unaudited)**  
**December 31, 2020**  
(dollars in thousands)

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**Schedule of changes in net OPEB asset and related ratios**

The schedule of changes in net OPEB asset and related ratios is presented below for the years for which TID has the available data. Ultimately, this schedule will present 10 years of data.

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability			
Service cost	\$ 1,023	\$ 1,102	\$ 1,072
Interest	1,417	1,514	1,476
Difference between expected and actual experience	(51)	(2,371)	-
Change of assumptions	-	406	-
Benefit payments	<u>(1,969)</u>	<u>(1,969)</u>	<u>(2,100)</u>
Net change in total OPEB liability	420	(1,318)	448
Total OPEB liability – beginning	<u>20,191</u>	<u>21,509</u>	<u>21,061</u>
Total OPEB liability – ending (a)	<u><u>\$ 20,611</u></u>	<u><u>\$ 20,191</u></u>	<u><u>\$ 21,509</u></u>
Plan fiduciary net position			
Contributions – employer	\$ 1,969	\$ 1,969	\$ 8,470
Investment income	837	1,377	1,276
Benefit payments	(1,969)	(1,969)	(2,100)
Administrative expenses	(12)	(4)	(10)
Other changes	<u>-</u>	<u>-</u>	<u>(20)</u>
Net change in fiduciary net position	825	1,373	7,616
Total fiduciary net position – beginning	<u>23,695</u>	<u>22,322</u>	<u>14,706</u>
Total fiduciary net position – ending (b)	<u><u>\$ 24,520</u></u>	<u><u>\$ 23,695</u></u>	<u><u>\$ 22,322</u></u>
TID's net OPEB liability (asset) – ending (a)-(b)	<u><u>\$ (3,909)</u></u>	<u><u>\$ (3,504)</u></u>	<u><u>\$ (813)</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	119.0%	117.4%	103.8%
Covered-employee payroll	\$ 46,082	\$ 44,740	\$ 41,273
Plan net OPEB asset as a percentage of covered-employee payroll	-8.5%	-7.8%	-2.0%

**Turlock Irrigation District**  
**Schedule of OPEB Plan Contributions (Unaudited)**  
**December 31, 2020**  
(dollars in thousands)

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**Schedule of OPEB plan contributions**

The schedule of OPEB plan contributions is presented below for the years for which TID has the available data. Ultimately, this schedule will present 10 years of data.

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 1,943	\$ 1,943	\$ 1,938
Contributions in relation to the actuarially determined contribution	<u>1,969</u>	<u>1,969</u>	<u>8,470</u>
Contribution deficiency (excess)	<u>\$ (26)</u>	<u>\$ (26)</u>	<u>\$ (6,532)</u>
Covered-employee payroll	46,082	44,740	41,273
Contributions as a percentage of covered-employee payroll	4.27%	4.40%	20.52%

**Notes to Schedule**

In the most recent actuarial valuation the entry age actuarial cost method was used. The actuarial assumptions included a 7.00% investment rate of return per year, inflation rate of 2.75% per year, payroll increases range from 1.25% to 3.25% per annum based on years of service, in aggregate and an annual healthcare cost trend rate of 6.5% initially, reduced by decrements to an ultimate rate of 5% after four years. Assets of the Health Plan, as of the latest actuarial report, were valued on a market value basis. Future gains and losses may be averaged over five years subject to certain restrictions. The unfunded actuarial accrued liability (UAAL) is being amortized over a rolling 15 year period, using a level dollar amortization method.



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